

**Purpose and Gift; Resisting Vocational Capture in Accounting
Education: The Story from one Scottish University**

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Purpose and Gift; Resisting Vocational Capture in Accounting Education: The Story from a Scottish University

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Abstract

Vocation does not come from a voice 'out there' calling me to become something I am not. It comes from a voice 'in here' calling me to be the person I was born to be. (*Let your life Speak*, Palmer 2000, p10)

The existing literature in accounting education identifies much that needs attention. Among the many findings, current research highlights a particularly uneasy relationship between accounting students and their chosen discipline. While accounting students work hard to succeed at university and secure graduate work as accountants, they overwhelmingly display an observable sense of detachment towards their chosen course of study (Lucas, 2005). In the wake of Inman et al's assertion that accounting's 'brightest and best' prefer other disciplines (1989), much work and attention has been directed at understanding what this might mean for the profession. In contrast, there is currently very little research in accounting asking what such detachment might mean for the students themselves. How do accounting students experience the contradictions of accounting education as identified by both literature and practice, and what do these tensions mean for the students and their lives?

To explore these questions, the thesis uses the concept of vocation and draws from a number of sources including theological texts. This research proposes the time and energy students invest in accounting, while simultaneously remaining detached and largely unfulfilled by the discipline, represents what is essentially a crisis of vocation. By seeking to understand how the pressures of accounting education exert themselves on the lives of accounting students, and by developing the concept of vocation to inform the ways that they might consider important decisions about their future, the thesis aims to highlight the conflict of hopes experienced by so many accounting students today.

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Foreword

Motivation for the Study

In August of 2000, after a night of socialising, I watched a good friend and fellow accounting graduate fall on his knees in the street and shout at the glass doors of the firm where he worked that he had sold his soul for £11,000. He was three weeks into his professional accounting traineeship and his confession was heartfelt. In that moment, the idea for this thesis took form. There is a passage from the famous Lord of the Rings trilogy by J.R.R. Tolkien, in which Strider the mysterious ranger tells Frodo 'I know what hunts you'. That night I recognised the feeling that hunted my friend and wanted to understand it.

All stories are personal and this one is no different. Throughout my university years, I experienced a tug of war between my desires to do well academically while at the same time craving a more personal, more spirited way of contributing to the world. By the final year of my undergraduate accounting course, I had realised a career in professional accounting was something I could not seriously consider because it felt incongruent with my deeper desires for my life. During this time and through friendships with my student peers I came to realise others were experiencing similar tensions. It seemed that for some of us, what we were (arguably) gaining from our accounting degrees in terms of career advancement, we were losing in our sense of personal worth and effectiveness. My experience has been that there is much quiet desperation among undergraduate accounting students, and even in their early twenties, many have resigned themselves to committing the best of their efforts to something of limited personal importance.

Despite this, my friends had overwhelmingly opted to pursue qualifications to become chartered accountants and they were bright, strong threads for the Big Four¹ tapestry. After graduating, I saw them at various social events where we would meet and compare stories with some regularity. Without exception, the conversation was dominated by work. Some of these

¹ The four largest international accounting firms are colloquially called the 'Big Four'; they are PriceWaterhouseCoopers, KPMG, Ernst and Young, and Arthur Anderson.

friends were uneasy about choosing to train as chartered accountants; for others it was blatant discontent. Their discussions about work were laced with sarcasm about how quickly they felt they had abandoned other ideals, and they were cynical about their worth as individuals within international corporations. It seemed to me that each of us occupied an uncomfortable space between the desire to succeed and the desire to dissent. This was significant, not least because this tension was ultimately self-imposed, but more so because we often spoke about it as though it were not.

By November of 2000, after observing these career tensions for some months, I began to think about whether the undergraduate accounting degree had played a role in this vocational discontent. I was interested in how accounting students thought about their potential for their lives, and how accounting courses influence their decisions about what they will do with their future. It seemed that our accounting education had in part encouraged us in directions inconsistent with our own desires and abilities, and had primed us for a career we did not necessarily want. This observation led me to wonder whether something about accounting education was causing students to become lost in the educational exchange, and as a result, estranged from their own vocational needs. With this, I began to ask questions of the network of accounting graduates with whom I was in touch, and their answers heightened my desire to understand the relationship between accounting education and the vocational decisions of its students. Repeatedly I found myself asking why so many young accountants were willing to accept less than they desired for their own lives. In the end, this question was enduring enough to cement the idea of genuinely trying to answer it.

Out of these experiences, many questions have emerged and become the driving ones behind the research project. Is a conflict of hopes characteristic of the experience of accounting students? If so, how and why do they experience such vocational tension and how do they respond? What role does accounting education play in creating this conflict? And what becomes of these other un-lived vocations and the personal qualities that would have made them a reality? Additionally, this research asks what role, if any, accounting education can play in resolving this conflict. Could, and should, accounting departments do more to protect the vocations of the students in their tutelage? Finally, is there a way - through accounting education - for students to explore the vocational questions their lives present, and make

decisions that reflect their desires and abilities? My own hope is that there might be; and born of this optimism is the research endeavour.

Introduction

Vocation, the way I was seeking it, becomes an act of will, a grim determination that one's life will go this way or that whether it wants to or not... But if the self seeks not pathology but wholeness, as I believe it does, then the wilful pursuit of vocation is an act of violence toward ourselves – violence in the name of a vision that, however lofty, is forced on the self from without rather than grown from within. True self, when violated, will always resist us, sometimes at great cost, holding our lives in check until we honour its truth. (Parker Palmer, from *Let Your Life Speak*, 2001)

Well in my opinion, what's going to happen after this is that we're going to walk out and be very unsettled, but you know, I don't think anyone in this room would ever quit accounting. No matter how much you hate it, I don't think anyone in this room would ever quit. (Matthew, First Year Chartered Accounting Trainee)

Introduction to the Research Thesis

The existing literature in accounting education identifies much that needs attention. Among the many findings, current research highlights a particularly uneasy relationship between accounting students and their chosen discipline. In 1995, Bebbington et al noted that while accounting was the first choice of academic study for 82% of accounting students, only 15% of those individuals said they found the subject interesting. Davidson and Etherington (1995) have shown that those drawn to study accounting are not necessarily those who will succeed within the profession, while Nelson and Venzryk (1996) demonstrate that by the end of the introductory year of accounting, students exhibit a decrease in their intrinsic motivation and adopt learning techniques that indicate a more superficial connection to the material. The emerging picture is that while accounting students work hard to succeed at university and secure graduate work as accountants, at the same time they overwhelmingly experience an

observable sense of detachment towards their chosen course of study, their professional education and their likely future profession (Lucas, 2005).

The academic and professional communities are aware that this detachment is important. Many, many studies are addressing the question of how to reengage accounting students in the classroom (Boyce 2004, Harwood 1996), how to encourage critical thinking as a way to demonstrate relationships between accounting and the real world (Hines 1988, Loeb and Rockness 1992, McPhail 2001), and whether (and how) to challenge the perceived homogeneity of the student group itself (AECC 1990). Much of this work is concerned with understanding what such evident student detachment implies for the future of the profession (Case 1988, Hecht 1991), the focus of the university accounting departments (Bebbington and Thomson 2004, McPhail 2004), and the approach of individual educators (Boehm 1992, Friedlan 1995, Teach and Govahi 1993). In the wake of Inman et al's assertion that accounting's 'brightest and best' prefer other disciplines (1989), much work and attention has been directed at understanding why that may be the case.

In contrast, there is currently very little research in accounting asking what such detachment might mean for the students themselves. To successfully graduate from a university accounting course in the U.K. requires, at the very least, a high degree of self-discipline and commitment. However, to discipline oneself consistently for a goal that appears to offer so little intrinsic reward beyond a genuine desire for employment security (Gul et al 1989, Graves et al 1992, Paolillo and Estes 1982) may well have wider implications for accounting students and their life experiences. How are the contradictions of accounting education, as identified by both literature and practice, experienced by accounting students? And what do these tensions mean for these students and their lives? The thesis will focus on this largely uncharted research area.

To ask these questions and explore some possible answers, the thesis uses the concept of vocation and its application to accounting students. In general terms, the word vocation refers to 'a call or sense of fitness for and obligation to follow a particular career'¹, and this research proposes that the time and energy students invest in accounting while simultaneously

¹ Definition taken from the Collins English Dictionary

remaining detached and largely unfulfilled by the discipline, represents what is essentially a crisis of vocation. The thesis also embraces the traditional association with this term; namely, that a vocation implies something spiritual in nature. Therefore, in addressing itself to the research questions the work will draw from a number of sources including theological texts. By seeking to understand how the tensions of accounting education exert themselves on the lives of accounting students, and developing the concept of vocation to inform the ways that accounting students might consider important decisions about their future, the thesis aims to address these gaps in the existing literature. In doing so, this work seeks 'to acknowledge, and enter into, the students' own worlds of accounting' (Lucas, 2000 p502).

Research Aims and Contributions

The thesis has four distinct research aims:

1. First, the research aims to develop a theological understanding of vocation and demonstrate the relevance of this perspective in explaining the career tensions of accounting students.
2. Second, the research aims to use existing literature, and in particular the work of Paulo Freire, to critique current pedagogy in undergraduate accounting and demonstrate that the underlying assumptions implicit to accredited education are oppressive towards the students.
3. Third, the research aims to explore the experiences of undergraduate accounting students during their degree course, with the aim of creating a more sophisticated understanding of their experience at university. Specifically, the thesis intends to examine students' beliefs about themselves, their education, their future, and the ways that accounting education affects their vocational pursuit.
4. Finally, the research aims to demonstrate the potential of emancipatory pedagogy within accounting education to challenge oppression and re-humanise the students. In particular, the thesis intends to demonstrate the extent to which educators using dialogic educational techniques, as described by Freire, can re-empower the vocational pursuit of accounting students.

Based on these research aims, the thesis intends to contribute to the existing literature in four corresponding ways. First, by extending the discussion of theological perspectives in accounting; second, by demonstrating the application of Paulo Freire's theory of dehumanising education in the lives of accounting students; third, by providing new insights to the 'lifeworld' (Lucas 2005) of accounting students and their vocational hopes; and finally, by exploring the potential for dialogic education to support accounting students as they endeavour to reconcile their vocational hopes. This section will explore these contributions in turn.

Extending the Discussion of Theological Perspectives in Accounting

The research in accounting that draws explicitly on theological perspectives is still relatively new within the discipline. Most notably, a special issue of the *Accounting, Auditing and Accountability* journal brought together a first collection of papers specifically devoted to exploring the potential relevance and application of theological ideas in accounting (Davison 2004, Gallhofer and Haslam 2004, Kreander et al 2004, McKernan and MacLulich 2004, McPhail et al 2004). At this stage, the theological perspectives in accounting have not yet extended into accounting education and this new area of research is where the doctoral research aims to contribute. By applying theological concepts to the research methodology, and through an extensive analysis of the allegory of the biblical book of Genesis, the research aims to present a scriptural understanding of what it means to be 'have life and have it to the full' (John 10:10²). The thesis asks how biblical insights can develop the limited application of vocation that exists in the current literature, and proposes that this richer understanding can inform the vocational tensions of accounting students. By arguing that the detachment of accounting students from the learning experience is, in part, an expression of vocational indifference, the thesis aims to encourage pedagogy that implicitly supports the divine aspect of the human person. Also, the research aims to contribute to existing literature by demonstrating that where contemporary accounting courses disregard the unique giftedness of students, they risk directing them into roles inconsistent with their vocational desires and needs. Ultimately, the thesis argues that without this vocational understanding, accounting students will find it difficult to conceive of their personal role in the wider process social transformation.

² Throughout the thesis, scriptural references are made using this traditional format: chapter number and reference follow the biblical book name.

Demonstrate the Reality of Dehumanising Pedagogy in Undergraduate Accounting

The second contribution the thesis intends to make is to demonstrate the reality of dehumanising education in undergraduate accounting. Paulo Freire's theory of oppressive education (1970, 1972, 1976, 1985, 1994 and 1997) is one that is widely recognised in the general education literature and has some recognition in accounting education research. His work demonstrates the potential for education to dehumanise students and impose myths of inferiority upon them as they learn. The thesis contributes to this debate by providing an extended discussion of the central characteristics of Freire's theory and presenting evidence from the data collected which demonstrates evidence of his theory in accounting. By examining the nature and implications of the learned 'duality' (Freire 1970, p30) that is manifest in the lives of accounting students, the study demonstrates the powerful reality of vocational capture. Additionally, by examining the potentially divisive role of the educator, the research demonstrates the difficulties that can arise when educators exercise unchecked institutional power over the student. This new evidence provides further insight into how oppressive education can undermine accounting students' humanity and silence their voice within the educational dialogue. The thesis contribution specifically demonstrates that students who have strongly identified themselves with the accounting discipline often believe they have lost touch with their ability to intervene effectively in the world.

Providing New Insights to the 'Lifeworld' of Accounting Students

In 2000, Geiger and Ogilby observed that 'no empirical study in accounting education has directly assessed the perceptions of accounting students regarding any individual accounting course', nor have they 'adequately addressed student attitudes' (p65). Lucas (2000) also points out that 'what is missing from existing research is a sense of how students *experience* their learning of accounting, of what constitutes *learning accounting* for them and the way in which they *understand* accounting'³ (p490). Additionally, current literature recognises that we can reveal new insights into the lifeworld (Lucas 2005) of accounting students by studying the experientially based perspective of individuals (Linder, 1993), and their natural attitude within it (Husserl 1970, Spurling 1977). In light of this gap in the literature, the thesis intends to make a third contribution by creating a more sophisticated representation of the experiences of undergraduate accounting students during their degree course. Specifically, the thesis intends

³ Original emphasis

to examine students' beliefs about themselves, their education, and their future, as well as the ways accounting education affects their vocational pursuit. By creating a developed discussion of this relationship between accounting pedagogy and vocational hopes, the thesis aims to create research that will allow a wider audience to appreciate of the conflicted aspect of the students' learning experience. As Chapter 2 (Methods) will demonstrate, the rich research environment has provided a particularly good opportunity to contribute to the debate in this way and the chance to present new evidence about the ways in which students and educators 'inhabit rather different worlds within the same classroom' (Lucas and Meyer 2005). Chapters 5, 6 and 7 will demonstrate that the depth and richness of the qualitative data is a particular strength of the doctoral research.

Demonstrate the Effect of Dialogic approaches on the vocational Pursuit

Finally, the research aims to contribute to the existing literature by investigating the potential of dialogic education within accounting to challenge oppression and re-humanise accounting students (Freire 1970). At present, there are a small number of examples within the literature that demonstrate the humanising potential of dialogic approaches in accounting (McPhail 2004, Thomson and Bebbington 2004). The thesis aims to develop these by demonstrating the centrality of authentic dialogue in creating the conditions for accounting students to emerge from oppression and reclaim the fullness of their humanity. In particular, the thesis hopes to clarify the extent to which Freire's theory of authentic dialogic can re-empower the vocational pursuit of accounting students, and the essential role that humanising educators play in supporting students as they seek to claim their transformative abilities.

To make these contributions, and to identify the relationships between this research project and other existing work, the thesis chapters will discuss the relevant aspects of the literature and present the empirical evidence from the study. Since the thesis aims to bring together ideas from accounting, education, and theology, this will mean introducing the central concepts throughout the discussion. There is no obvious way to expose the important elements of an argument that intends to synthesise ideas from such varied disciplines, rather the thesis can only try to introduce these concepts to in a way that allows as much clarity as possible. With this in mind, the structure and exposition of the discussion are as follows.

Structure of the Thesis

Chapter 1: Methodology

Chapter 1 looks at the ontological, epistemological and methodological underpinnings of the research project. It highlights the central assumptions about reality and knowledge implicit in the study and explores how these assumptions define the collection and synthesis of the research evidence. The chapter outlines a theological ontology and examines how a relational methodology has influenced the epistemological and methodological decisions. The chapter also seeks to clarify the basis on which the research is legitimate and the boundaries within which the conclusions are applicable. Additionally, the chapter further explores the research aims, examines what the research hopes to achieve, and explores how realistic these hopes are in light of the methodological position adopted. Finally, the chapter looks at how it is possible to judge the research outcomes and discern whether they do indeed provide valuable insights into the question of accounting education.

Chapter 2: Methods

Chapter 2 is a detailed description of the research methods, the purpose of which is to make transparent the process of empirical data collection and analysis for the study. The chapter intends to highlight the central method decisions and demonstrate the application of the methodology to achieve the research aims. As mentioned above, the methodology is a relational one; therefore, it was essential to choose research methods that would allow the possibility of authentic interaction between individuals and groups around the research questions. Chapter 2 will demonstrate that through participant observation, focus groups, interviews and questionnaires, the participants were able to provide detailed insights into the pedagogical experiences of accredited accounting students. By bringing the reader into the successive 'research selves' that have defined the data collection (Coffey 1999), Chapter 2 aims to establish a defensible foundation from which to present the research findings.

Chapter 3: The Relevance of Genesis

Chapter 3 introduces the discussion of the literature, and uses theological sources to present a scriptural understanding of the concept of vocation. Basing this discussion on the biblical book of Genesis, the chapter explores the symbolism of this creation narrative, and proposes

that the scriptural insights therein can inform our understanding of humanity and therefore our relationship to the divine. This chapter aims to reorient the common, and somewhat narrow, understanding of vocational education by demonstrating that scripturally speaking a vocation is something highly personal and deliberately gifted from God. This chapter also introduces a scriptural understanding of freedom and illustrates that self-awareness, choice and consequence are fundamental to empowered decision making. Ultimately, Chapter 3 aims to demonstrate that considering the relevance of scriptural ideas can provide a clearer understanding of how best to educate so that students may be vocationally empowered. These ideas in turn have the potential to transform the teaching/learning engagement in accounting, and empower student to fulfil their 'original selfhood given at birth by God' (Palmer 2000).

Chapter 4: Literature Review and Freirian Framework

Having established a scriptural understanding of the concept of vocation, Chapter 4 looks at the educational literature in accounting. This chapter reviews some significant educational theories and examines the contributions of these works to both the accounting discipline in general, and accounting education in particular. There are many, many writers whose prior work can inform this research question and by exploring their significant ideas, this chapter hopes to clarify the role that accounting education might play in determining whether students are able to heed the voice within them telling them 'the person they were born to be' (Palmer 1983). From this discussion, the chapter identifies the work of Paulo Freire and his theory of dehumanising education as a particularly relevant theoretical framework within which to locate the research observations and the thesis discussion; therefore, the second half of Chapter 4 describes the fundamental elements of Freire's theory. These sections explore the distinction between dehumanising education, which uses a 'banking' approach, and humanising education, which uses a process of 'problem-posing'. This aspect of the discussion focuses on the characteristics of oppressive education, demonstrating that the aim of such an approach is to dehumanise individuals, and ultimately undermine their vocation to full humanity. Additionally, this literature chapter identifies some of the indications of dehumanising education in accounting and discusses current criticisms of Freire's framework.

Chapters 5, 6, and 7: Introduction to the Evidence

The aim of Chapters 5, 6 and 7 is to present the lived experiences of accounting students. The relational methodology and the qualitative methods have produced some very rich insights into what it means to be accounting students and accounting educators; therefore, for clarity of discussion, I have outlined the evidence in three distinct chapters.

Chapter 5: The Experiences of Students with Accounting Identities

Chapter 5 presents the experiences of the students who graduate from the fully accredited degree in accounting and whose educative identity is an accounting one⁴. This chapter uses evidence drawn from focus group 1, as well as the participant observation and questionnaires, to describe the experiences and ways of thinking that are characteristic of students with an accounting identity. Specifically, it explores their beliefs about themselves, their education, and their future, paying particular attention to how the students think about their vocational pursuit. The purpose of this chapter is to describe the experiences of accounting identity students during their undergraduate degree, which Chapter 3 will argue is characterised by some dehumanising assumptions. The chapter is concerned with the way students think about their vocational desires and act upon them, and whether such educative assumptions affect their beliefs. It establishes that students with an accounting identity display signs of noticeable duality around the issue of their vocational decisions, and explores the extent to which these beliefs are attributable to the dehumanising assumptions implicit in the fully accredited degree.

Chapter 6: The Experiences of Students with Non-Accounting Identities

Chapter 6 presents evidence collected from technology and business studies (TBS) students to introduce the comparative experiences of students with a non-accounting identity. These were students who completed the fully accredited accounting degree but did not associate themselves with the accounting discipline. This chapter uses evidence from focus group 2 (FG2), to illustrate the insights that emerged from this group and does so with the specific intention of demonstrating that there were significant differences between this group and the first accounting group. While the non-accredited group experienced the dehumanising assumptions of accredited classes in a similar way to the accredited group, it became clear throughout the data collection and analysis that they think about and respond to this

⁴ That is, they identify themselves with the accounting discipline and think of themselves as accountants. This distinction will be fully developed in later chapters.

oppressive pedagogy quite differently. Specifically, this chapter will show that in comparison to the accounting identity group, the non-accounting identity students held significantly different beliefs about their potential and their ability to intervene in reality. While this group still experienced the oppression of the accredited years, their understanding of themselves as individuals who could respond actively to these educational experiences, made them more able to take action to create change in their own lives. Consequently, this chapter demonstrates that the group with non-accounting identities were more actively involved in pursuing their sense of vocation and seeking to fulfil their own hopes for their lives. Again, these insights are supported with evidence from the questionnaires demonstrating that these experiences are characteristic of student experiences beyond those who participated in the focus group.

Chapter 7: Dialogic that Reawakens Vocation

Finally, Chapter 7 introduces evidence that indicates there is the potential to direct accounting education such that it becomes a dialogic exchange. Using the example of the honours year, this chapter identifies signs that suggest accounting students and educators are finding ways to emerge and claim their right to 'life to the full' (John 10:10) through dialogic education. This chapter revisits Freire's theory to describe the roles and experience of both student and educator in dialogic pedagogy and demonstrates that, despite the widespread existence of the limiting assumptions identified in Chapter 4, it is still possible to create more humanising ways to engage with accounting material. Notably in this chapter, it becomes clear that the role of accounting educators is essential in creating the conditions in which students can pursue their vocational hopes, and the educator's decision to bear the inherent risks of dialogic teaching has a direct and personal effect on the degree to which the students feel empowered.

Additionally, by presenting further evidence from the focus groups, as well as supporting evidence from the participant observation and questionnaire responses, the chapter argues that this re-humanisation need not be confined to the final year. In fact, if accounting education is to empower the vocational diversity of its students, dialogic education must become a reality throughout the accounting degree. Ultimately, the chapter proposes that by using Freire's understanding of dialogic education it is possible to challenge oppressive dynamics in education and as a result, for students of accounting to reclaim their transformative abilities and honour their vocational pursuit.

Conclusions

Ultimately, the thesis hopes to demonstrate that many undergraduate accounting students currently experience a real sense of duality and a significant conflict of vocational hopes in their lives. At the same time, accounting pedagogy (often inadvertently) uses banking methods of education that are profoundly dehumanising, and which have an observable spiritual and educational cost to the student. The accredited accounting degree is an important educational experience, and the thesis proposes that it plays a tangible role in the way accounting students construct themselves and the social world. In turn, these constructions affect the ability of the student to recognise and pursue a particular vocational path. As we will see throughout the following chapters, most accredited courses currently engage in only a limited exploration of why students have come to accounting and what it is they hope to do with that education beyond university. Such courses assume, perhaps reasonably, that the majority simply want to be equipped to work in accounting or a related field. Unfortunately, this assumption creates circumstances in which accounting students are rarely empowered to become stakeholders in their own education, and in particular, students who strongly identify themselves with the accounting discipline feel disconnected from their sense of purpose, giftedness and 'original selfhood' (Palmer 2000).

Consequently, the thesis will call for a change in accounting education. Using the dialogic potential of the honours year as an example, the thesis aims to demonstrate that accounting pedagogy does have the power to re-humanise accounting students. In particular, accounting educators have the ability and opportunity to create the intellectual space for students to pursue these essential questions and make decisions that honour their nature. As the evidence in Chapter 7 will show, students who undertake this year display genuine signs of emergence from oppression and begin to recover a sense of joy in the educative process. Having said this, the thesis also finds that containing dialogic education to the final accounting honours year does not provide enough opportunity for students with a strong accounting identity to reclaim their full transformative abilities. Nor does it allow students with non-accounting identities to go beyond their reactive dismissal of the accounting discipline. Therefore, while dialogic education in the fourth year clearly has a significant humanising effect on the students, without dialogic pedagogy in the accredited years, accounting education will continue to produce

vocational extremes in the lives of accounting students. As we will see from the theological aspect of the discussion to follow, any authentic vocation will be freely chosen; consequently, the thesis proposes that accounting pedagogy can support students as they reconnect with their vocational selves, and there is no reason to fear what accounting will become as result.

Chapter 1: Methodology

1.1 Introduction

Gold there is, and rubies in abundance, but lips that speak knowledge are a rare jewel. (Proverbs 20:15)

The following chapter aims to outline the beliefs about reality, and therefore what we can know about it, which underpin this research endeavour. In a sense, the methodology of the thesis is the *raison d'être* for the whole project, in that, the belief that it is possible to uncover some small but useful insight about the world through research is the driving assumption behind any work of this sort. The purpose of the methodology chapter is to identify the assumptions about reality and knowledge that are implicit in this work. In making these assumptions explicit, it is my hope that readers can appreciate the framework within which I intend to examine the research questions and fulfil the research aims. That is, by making my assumptions about the relationship between knowledge and knower as transparent as possible, readers can understand the boundaries within which my conclusions are applicable, and therefore judge the merits of the work relative to their own assumptions. This motivation is the starting point for the methodological statement.

First, this chapter outlines the underlying assumptions regarding ontology, epistemology and methodology respectively. The ontological discussion will address the form and nature of reality and therefore the scope of what we can potentially know. The epistemological discussion will explore the assumed relationship between the researcher and what can be known. The methodological discussion will discuss how, given the ontological and epistemological positions, we can legitimately find out what can be known about the research phenomena. Second, the chapter will revisit the research aims to examine what this research hopes to achieve, and explore how these hopes can be realised in light of the methodological position adopted. Finally, the chapter will look at how it is possible to judge the research outcomes and discern whether they do indeed provide valuable insights into the question of accounting education.

The methodology then, is the story of the beliefs that have shaped the project, and the justification as to why these beliefs can underpin the project without negating my ability as researcher to usefully observe the research phenomena. Ultimately, this chapter aims to demonstrate the legitimacy of the research enquiry and the reliability of the ideas developed. By inviting the reader into this story, I hope to illuminate the decisions, both conscious and unconscious, which have brought the research to this point.

1.2 Ontological Assumptions

In the first instance, the ontological position of the thesis and therefore the underlying beliefs about the form and nature of reality are theological ones. Most simply, the thesis assumes a western Christian perspective. That is, my understanding of reality is that it exists objectively, infinite and unchanging, and is presided over by a benevolent God. This all-encompassing God is the author of creation and ultimately has the last word on matters of truth. Obviously, this perspective has some direct implications for the pursuit of knowledge, and it is important to take the time to explore them. Before doing so, it is important to clarify three things.

First, it is useful to locate the thesis within existing theological thought. The theological perspective of the thesis is significantly influenced by Roman Catholicism, and as we will from the later discussion of Paulo Freire's work, it shares some important themes with Liberation theology. While the thesis is not concerned with the question of poverty per se, nor does it seek to comment directly on issues of social class and thus the discussion of Marxist theory integral to liberation theology, it does argue for critical reflection in practice and promotes God as liberator. In addition, it 'emphasises individual self-actualisation as part of God's divine purpose for humankind' (McGrath 2001 p116) and argues that oppressive situations are to be resisted. The theology of the thesis seeks freedom in that it contends 'we are given life so that we may pursue it to its full potential' (McGrath 2001 p115) however, it does not promote violent resistance to oppression nor support the idea of a preferential God, as is sometimes associated with liberation schools of thought. Lastly, the thesis supports the broad charismatic belief that 'modern Christianity can rediscover and reappropriate the power of the

Holy Spirit' (McGrath 2001 p122) and argues for the centrality of the gifts and power of the Spirit.

Second, the debate over whether God exists illustrates an epistemological division between rationalist thinkers and empirical or positive thinking, which notable philosophers, theologians and more recently psychologists have consistently discussed. Fortunately, I do not consider it a task of the thesis to 'prove' that God exists before introducing him ontologically; however, I offer a brief comment on the reasonableness of such a position. The conflict between faith and reason was resolved to a degree in Thomas Aquinas (Kung 1994, p108). Aquinas, despite being a rationalist was not merely a supporter of faith alone (Kung 1994, p129), but also of natural reason and he identified these two distinct types of knowledge in his writings. Aquinas was anxious to apply reason to metaphysics and felt that while philosophy comes from reason and theology from faith, they support each other in coming from the same source, which is God. Therefore, Aquinas applied his ontological proof to support the existence of the divine; God is the highest ideal, he is perfection and a fundamental characteristic of perfection must be existence.

Third, nothing from the following discussion should be taken to mean that this theological perspective provides better knowledge than other perspectives simply by virtue of being Christian. Indeed, the author assumes that God makes it his business to be at work in every context, regardless of religious affiliations, therefore such a position would be inconsistent. Rather, I describe the fundamentals of this perspective to explain my understanding of the relationship between truth and knowledge; since these beliefs go to the very root of my conception of reality, they are ontologically relevant. I have tried to find some neutral 'academic' language to discuss the implications of these beliefs for the thesis methodology but the result was artificial and wordy. Instead, it makes more sense to be clear about these beliefs in my ontology; therefore, the reader can judge the value of the work on its own terms. Ultimately, despite the religious limitations the world tends to force upon God, the thesis assumes that God's definition of such things are much more creative than those with which our society are familiar.

1.2.1 Ontological Implications of a Theological Methodology

Science is a gift of the Father of lights; do not therefore consider it as barely the work of your own mind or industry. (St. Vincent Ferrer from *Letters of the Saints*, Williamson, 1958)

The first ontological implication of this theological perspective is the belief that reality, while perhaps chaotic on the surface, is in fact divinely ordered by an ultimate truth, which only God as author, knows in its entirety. This truth is infinite and unchanging, and it is the task of humankind to spend their lives seeking and living this truth as best they can. Obviously, this is no straightforward task, not least because theologically speaking, God has made it clear that men and women cannot fully understand his truth in their limited human form. Moreover, various theologians argue that humanity cannot know truth without relationship with God, but truth is desirable because it is the source of human freedom (Kealy 1978, Mariani 2002, Merton 1979, Scanlan and Shields 1976). In part, this knowledge shortfall can be understood as God's way of encouraging humankind to seek and depend on a genuine relationship with him (Powell, 1996). This is relevant to our discussion because, unlike secular perspectives, it means reality in a sense 'belongs' to God. Therefore, when we attempt to define the nature of reality and what we can know about it, it is central to understand that the thesis assumes human knowledge is dependent on God's revelations. Other ontological perspectives struggle with the question of how to draw the most sophisticated insights about reality out of infinite possible human constructions. In this case, I am concerned with how to create knowledge that reflects something of what God has chosen to reveal as truth on earth. An arrogant task indeed, but perhaps no more so than the idea of contributing to new knowledge generally.

For the Lord gives wisdom, and from his mouth come knowledge and understanding. (Proverbs 2:6)

Furthermore, the intention to contribute to new knowledge is made particularly interesting because, in practical terms (spiritually speaking), this ontological perspective holds that

knowledge is a gift of the Spirit¹. This belief is rooted in scripture and is perhaps unusual because it implies (deliberately so) that the desire to create knowledge is not simply an act of human volition. Rather the ability to create knowledge that reflects truth is primarily an expression of the will of God and is mediated by the Spirit.

To one there is given through the Spirit the message of wisdom, to another the message of knowledge by means of the same Spirit (1 Corinthians 12:8)

As we will see in later sections, scriptural sources also draw a distinction between ‘empty’ words that have little truth in them (Job 35:16, Eph 5:6), and words informed by the Spirit through the gift of knowledge, which provide genuine insight into truth. Therefore, in a sense there are different types of knowledge existing between knowledge creations that offer insight into truth, and superficial rhetoric that does little to illuminate our reality. It is useful here to note that the thesis does not argue that there are knowledge constructions with no truth-value whatsoever, simply because knowledge is something fundamentally creative. Since the ontology holds that creative acts, including knowledge creation, have their source in God, they cannot be entirely devoid of truth, no matter how much human intervention may have distorted them, deliberately or otherwise. As is probably obvious, it will be both a difficult and sensitive thing to discern the difference between these different knowledge constructions, but since useful research will be concerned with the former, we will return to this issue later in the chapter. What is important at this stage is the basic ontological assumption of the thesis that objective truth does exist, and that we can legitimately strive to create knowledge that reveals some part of it. This brings us now to the question of epistemology.

1.2.2 Epistemological Assumptions of the Thesis

Having outlined the basic assumption that truth underpins reality, this section explores the relationship between that truth and our knowledge of it. Again, this is an important aspect of the larger methodological discussion and it is crucial to take the time to clarify the relevant assumptions applied in the thesis.

¹ ‘Spirit’ here is used specifically to mean Holy Spirit defined as the third aspect of a Trinitarian God.

First, we have seen above that the ontological perspective assumes we cannot know truth in its entirety because only God can comprehend the full extent of reality. Second, the aspects of truth that we do understand about reality are a gift of the Spirit, who mediates between divine truth and human knowledge. This mediation of the Spirit is a central epistemological assumption and has important implications.

Catholic theology² describes the Spirit as the third aspect of a Trinitarian God, and specifically, the Spirit is the force that animates the human person. The Spirit does this, personally and uniquely, such that it animates no two individuals in the same way. This means that while truth itself is objective, the Spirit still reveals truth on an individual basis. Even though truth is universal then, our experience of it can still be highly personal. Also, since Spirit expresses itself uniquely thorough each person, the differences in our knowledge claims simply indicate that God is leading us through the world in different ways (Lewis 1960). Our human knowledge is subjective because Spirit animates us personally; therefore, we see the world uniquely. We cannot separate our personal interpretation of reality from our own biases, accordingly we do not *create* knowledge that reveals truth; rather, the Spirit reveals it to us through our investigations. In this sense, nature reveals itself to humankind, rather than the other way around, and as a result, forces we do not necessarily acknowledge or understand inextricably influence our human activities. Despite underlying truth then, knowledge is still a subjective endeavour, and no two individuals perceive what we know in exactly the same way. In fact, it is an epistemological assumption of this work that while our pursuits to contribute to knowledge do reveal aspects of the same truth, our understanding of them may well be different, perhaps even to the extent that the commonality of our conclusions are unrecognisable to us. In practice, this means we cannot realistically hope to reveal the truth about reality in its entirety because our *personal* realities are constantly in motion. As a result, truth reveals itself to each of us in a dynamic way, not because the truth of our world is changing, but because we are (Hughes 1985).

Within this framework then, theoretical knowledge can be seen as a set of defined statements about the world, which we can demonstrate to be applicable within specific boundaries. A knowledge statement may reveal something truthful, but we cannot simply assume this is the

² I refer to Catholic theology specifically here because, of the Christian perspectives, it lays particular emphasis on the Trinitarian aspect of God.

case. This brings us back to the assumption that Spirit transcends human knowledge and experience because rather than relying on our human abilities to create knowledge, in a sense we are reliant on God to keep us in the healthiest state of ignorance (Valles 1987). Again, these individual differences in understanding make sense within a theological framework. In that same way that our knowledge shortfall keeps us dependent on God, the thesis proposes that our different in perceptions of reality and truth keep us dependent on each other (Brown 1990). As Chapter 3 will demonstrate, theologically speaking, we are a social species and this applies even to our knowledge constructions. What we do not understand in isolation will perhaps make sense in community; therefore, this sense of *relationship* is fundamental to the methodology of the thesis.

1.3 Methodology

Given the ontological and epistemological assumptions, outlined above, the third aspect of the methodology chapter is to ask; how can we find out what can be known about the research phenomena? Any hope of revealing something that informs our idea of reality is only realistic if we pursue it appropriately; therefore, this section focuses on how to approach the research project in a way that is consistent with the assumptions regarding reality and knowledge.

First, as we have seen above, although the thesis assumes objective reality does exist, it also assumes we cannot simply choose to reveal it because the Spirit animates humanity and not the other way round (Bach 1977). Therefore, if all knowledge is a gift of the Spirit, our understanding of reality will always be constructed by that relationship: human knowledge will be dependent on the will of God to reveal truth, and the power of the Spirit to work through us to create knowledge. This leaves us in a methodological situation that sounds not only dependent, but also somewhat fatalistic: until God rolls the dice in our favour, our attempts to further knowledge through research will come to nothing. In fact, the thesis proposes that this is not the case and there are things we can do as researchers to promote authentic knowledge creation.

1.3.1 Methodological Open-heartedness

The first of these, is that for the Spirit to work through an individual to create knowledge and understanding, requires the permission of that same individual. Chapter 3 looks at the

theological concept of human choice in detail, but it is important to understand this fundamental spiritual assumption of the discussion. Despite being the author of truth, God honours the will of the individual, even where it is different from his own³. Therefore, this methodological position proposes that the research activity must be characterised by what I will call *open-heartedness*. That is, for research to reveal something that reflects truth, ultimately there must be the desire on behalf of the researcher to be open to the work of the Spirit⁴. This is not to say that all research will adopt a faith-based perspective. Rather, it is to say that to create knowledge that reveals something truthful about reality, the research endeavour must embrace a genuine sense of mystery around the researched phenomena, as well as a fundamental respect for the larger unseen forces at work. To reveal truth in an inclusive way, we must be open to the possibility that truth may well be much different from what we ourselves would have imagined; therefore, the process of finding out requires an openness to forces much more creative and unpredictable than perhaps is comfortable given our limited understanding. God requires this openness of heart, or permission to work through us because once given, our desire to control the project becomes secondary to the influence of the invited Spirit. Methodologically speaking, producing meaningful knowledge becomes much more than controlling variables, rather, the research investigation becomes something fundamentally creative by virtue of the Spirit at work (Haughey 1973). So then, the thesis assumes that new knowledge will only reveal reality to the extent that we have allowed the Spirit to influence the direction of the work, and an essential prerequisite to such work is the authentic desire to create it. This shows that while the thesis assumes we cannot work without God, it also implies there are things that God cannot do without us, which brings us to the second methodological point.

It may sound beyond arrogant to say that God needs human assistance, but this is exactly what a theological ontology implies: repeatedly scripture demonstrates that there are things God

³ This is because to disrespect their will would negate their ability to choose freely, thus rendering his own creation mindless and without freedom.

⁴ It is important to understand here that this does *not* mean individuals who desire to reveal knowledge will necessarily think of their relationship with God in these terms. In fact, the majority of individuals who consider these methodological questions in accounting do so from a non-faith perspective, and many will be anxious to avoid drawing any relationship between their contributions to knowledge and the question of whether, and how God works in their lives. Despite this, I remind the reader of the overarching assumption that applies throughout the thesis, that God is much more creative in his definition both of himself and his work than I can be.

cannot achieve on earth without active human intervention⁵. To a degree then, the thesis assumes that God is also dependent on us. Methodologically this is important because it demonstrates that even though knowledge is a gift from God, we are not simply at the mercy of some distant intellectual benefactor. On the contrary, while knowledge cannot be expressed in human terms without our willingness to receive it, neither can that knowledge be employed to any useful end without our activity to make its implications understood in the social world (Leech 1981). Therefore, while we may not have direct access to the truth that underpins reality, once we receive some insight about it, we are very much in control of what we do with it. This demonstrates that knowledge creation is exactly that, an active partnership between God and humanity, and the following sections examine the roles research can play in bringing knowledge to a level of effective consciousness given the epistemological assumptions. To do this we will look at how and why it is legitimate to say we can create new knowledge. These following sections aim to demonstrate that the relationship between truth and knowledge, Spirit and humanity, is far from deterministic.

1.4 Application of the Methodological Assumptions to the Research Aims

Having laid the ontological and epistemological foundations for the study, we can look at how the thesis intends to achieve the research aims within this framework. If we recall from the introduction, there are four distinct research aims.

1. First, the research aims to develop a theological understanding of vocation and demonstrate the relevance of this perspective in explaining the career tensions of accounting students.
2. Second, the research aims to use existing literature, and in particular the work of Paulo Freire, to critique current pedagogy in undergraduate accounting and demonstrate that the underlying assumptions implicit to accredited education are oppressive towards the students.

⁵ Certainly, they cannot be achieved in the same way. Occasions where God commissions humans to undertake particular tasks can be found repeatedly; some examples are John 21:16, Matthew 28:19, and Corinthians 12.

3. Third, the research aims to explore the experiences of undergraduate accounting students during their degree course, with the aim of creating a more sophisticated understanding of their experience at university. Specifically, the thesis intends to examine students' beliefs about themselves, their education, and their future, as well as the ways that accounting education affects their vocational pursuit.
4. Finally, the research aims to demonstrate the potential of emancipatory pedagogy within accounting education to challenge oppression and re-humanise the students. In particular, the thesis intends to demonstrate the extent to which educators using dialogic educational techniques, as described by Freire, can re-empower the vocational pursuit of accounting students.

As we can see, these aims imply that we can reasonably conduct research that has the potential to *explore*, *critique* and *transform*. These are important methodological assumptions; therefore, the following sections take the time to examine them more closely.

1.4.1 Exploring the Experiences of Accounting Students

One of the aims of the thesis is to explore the experiences of accounting students to create a more sophisticated understanding of their experience at university. In particular, the project aims to investigate an observed conflict of the heart in the lives of accredited students and their related vocational decisions. To fulfil these aims requires a methodological approach that allows research participants to report their personal experiences, but also allows the opportunity to probe those experiences to develop shared understanding and clarity of meaning.

As we have seen above, the epistemological position of the thesis assumes first that knowledge is a function of a highly personal Spirit, and second that our understanding is something inherently social. Therefore, the research demands a methodological approach that allows the opportunity for accounting students to fully describe, question, and interpret their experiences to reveal something of the Spirit in their understanding of reality. The thesis best achieves this by adopting an approach that is fundamentally *relational*. Therefore, creating opportunities for individuals to engage with each other around the research question, it is possible to build a more robust picture of the research phenomena, specifically in this case, accounting education from the perspective of the student. Chapter 2 will discuss the decision to employ qualitative

methods but for now, it is enough to say that since the thesis assumes we understand reality subjectively and that the Spirit is a creative, unpredictable force in this process, a methodology that allows exploration of the richness of the participants' thinking is essential. In seeking to understand their experiences, the project aims to embrace the diversity of ways in which individuals see the world. This exploratory aim has many implicit assumptions.

First, this aim assumes that individuals possess some insight into the nature of reality as a result of their daily, lived experiences. That is, simply by existing in a context that requires engagement with the researched phenomena, we are already in the process of absorbing information that may reveal something about reality. The project assumes that throughout their lives, individuals naturally begin to observe and understand aspects of their experience, and their subsequent values, beliefs, and decisions convey useful information about both the learning process and the lessons learned. This 'experiential' understanding reflects what the individual has come to believe about the world through his or her own experience. In a sense this is the most basic way of knowing because it does not necessarily involve the conscious pursuit of knowledge, indeed on the contrary, we are often unaware of the process of coming to understand something familiar. By tapping into these personal understandings, the research assumes we can gather insights that inform the nature of the specific research phenomena, and in turn potentially reveal something about the nature of reality itself.

The second assumption of research that aims to explore, is that an individual can usefully describe their experience of the research phenomena, and those descriptions can be interpreted by others to develop shared meanings and understanding (Fine 1994). As we have seen, the project assumes that while we share many common experiences, we do not necessarily understand these experiences in the same way. Rarely therefore are we able to simply state (and agree on) the nature of reality. Rather, we need to find ways to share our diverse experiences, exploring their similarities and differences and use these insights to build shared meaning. Methodologically, this exploration first requires an open, discursive space within which participants can consider the research issue and feel out the complexities of the embedded questions (Huxham 2000). Having done this they can begin to formulate responses to those questions based on their related experience. The participants then interpret and build on these initial responses with the researcher to create a second more developed response, and

so on. This creates an epistemological *cycle*, whereby the interaction between the participants and the researcher creates new insights, which in turn become absorbed into the understanding of the research phenomena (Eden & Huxham 1996a, 1996b). I have said above that the research endeavour is fundamentally relational, and this terminology is deliberate. 'Relationship' implies something connective and social, resulting from the active involvement of more than one individual, and in the first instance, this is specific to those involved. Therefore, the methodology of the thesis recognises that revealing a more sophisticated understanding of reality is a creative act that takes place between two or more individuals. When individuals come together either directly or indirectly to share and reflect on their experience of reality, the result is a meta-understanding which they have jointly created (Coffey 1999).

By adopting this approach then, participants are able to engage in trying to understand the meanings behind their thoughts and actions. Throughout the project, the methodology assumes the actions of participants in the social world reflect their understanding of that world. Therefore, by creating the conditions for those same participants to reflect on and explicate their thinking and behaviour, we can create a more sophisticated understanding of what we know. This type of hermeneutic evaluation allows us to engage with how others understand reality and therefore create a more robust and inclusive way of thinking about the world, which would be impossible to do in isolation. When we assume individuals are communicating something important about reality through their behaviour, exploring the decisions we make, and the way we think about those decisions, becomes an important means by which to develop useful knowledge. By highlighting diverse ways of understanding the world, such a methodology embraces the complexity of the social world because in recognising the beliefs that govern our behaviour consciously or otherwise, we begin to find ways to explore these influences and their implications. Ultimately then, what we know then about reality is constantly in flux and is constructed and reconstructed through the act of relationship, while the Spirit continually influences our understanding such that it encapsulates something truthful. This means accounting students have the ability to reflect and respond to questions about their experience of reality in a useful way, despite not being sure of any objectively shared reality.

The third assumption of this exploratory methodology is that the very nature of the act of research causes the researchers' understanding to be inextricably bound up in the research output (Agar 1980, 1986). The thesis does not consider this a weakness of the methodology; rather it becomes a strength because the presence of the researcher as an interested party adds something valid to the emerging insights. This methodological position assumes the researcher can participate in the research context and record their observations without biasing the findings to the extent that they no longer represent useful information. Given these assumptions, the role of the researcher is explicit and the inclusion of their perceptions in the research does not negate its worth; rather they add something to the perspective and context. This is an appealing aspect of this relational methodology because it produces a unique body of work. If we are not neutral creatures, because Spirit deliberately animates us to understand the world subjectively, then lack of objectivity does not make the research less valid. Instead, what is important is a commitment to transparency in recognising the preconceptions the researcher brings to the project and the resulting context in which they place the research findings. In part, this is addressed by the methodological discussion.

The final implicit assumption in the first exploratory aim of the thesis is that the research project itself is an emergent creation (Huxham & Vangen 2000, 2001) the purpose of which is to lead us towards revealing something universal. While in the first instance, this exploratory research is a personal, specific process that aims to capture the experience of the research participants in a particular context, it is also important that we can usefully apply these insights beyond the boundaries of this project. One of the central concerns of the thesis, and indeed any research endeavour, is the desire to produce work that has some degree of universality. Therefore, while the findings of this work are clearly embedded in the context of undergraduate accounting education, the thesis assumes the research endeavour is a legitimate means by which to record and present the emergent insights from the participant group such that they inform other contexts. While this exploration of the experiences of students intends first to create a more sophisticated understanding of education, it is also my hope that in doing so we begin a process that reveals something about other environments.

1.4.2 The Critique of Current Educational Practice

A second research intention of the thesis is to use the emergent insights to critique current educational practice in accounting. In particular the thesis intends to demonstrate that the underlying assumptions implicit in accounting education are often oppressive towards accounting students. Again, this aim embodies particular methodological assumptions.

First, the desire to critique current practice assumes that what we reveal through our knowledge creation allows us to make value judgements about what exists. That is, while we create a more sophisticated understanding of reality through our exploration, the thesis assumes that we can also apply this understanding to evaluate current practice. This is a deliberate development of the exploratory methodological emphasis outlined above. As well as describing and understanding educational practice in accounting, the research aims to use these insights to demonstrate that undergraduate accounting education is less than it could be. The project proposes there are shortcomings in university level accounting, and that they are detrimental in some way for both the students and educators. Methodologically, this means that while primarily the research is concerned with asking questions that encourage participants to reflect on their educational experiences in the widest sense, their subsequent responses will direct the research towards a narrower interest. Specifically, I hope to be able to explore the criticisms of accounting education as identified by the research subjects, which again, means cyclical engagement with participants to clarify whether the emerging critique points towards something universal.

Second, as we will see throughout the thesis, the desire to critique assumes that not all educational practices are equally developmental for students and educators; therefore, the purpose of critical discussion is to suggest ways in which we can develop educational practice within accounting pedagogy. This assumes that when we translate our knowledge into the social world through action, some courses of action are more desirable than others. The final section of this chapter will explore the question of how we can judge the relative merits of both knowledge and action more fully.

For now then, it is important to understand that in proposing that the thesis can critique current practice, the methodology assumes the insights revealed by the thesis through engagement with accounting students will be sophisticated enough to allow critical opinion regarding both ways of thinking about the world and acting within it. As we can see, in the

first instance the thesis aims to use the emergent insights from the participant group to provide a more reflective account of their experiences as accounting students. Second, the thesis aims to demonstrate through critical discussion that accounting pedagogy, and in particular the methods used in the accredited degree, are potentially oppressive. In doing this, the research aims to facilitate a new consideration of accounting students and educators as well as demonstrating the existence and implications of oppressive educational dynamics. Since the methodology assumes relational engagement is the process through which we create a more sophisticated understanding of what we can know about the world, we can think of critical reflection and examination of these findings as one useful way to produce applicable theory. While the first objective of a critical examination of empirical evidence is to obtain a more conscious and informed perspective on accounting education; in seeking this we also create a tool with which to understand other engagements and other contexts. This methodological assumption - that critique is a valid research objective - reflects one of the central methodological themes; namely, that it is crucial to retain the ability to engage consciously with the phenomena that is accounting pedagogy. This brings us to the third and final research aim.

1.4.3 Transforming Education by Challenging Oppression

The third research intention of the thesis is to challenge oppression in accounting education by demonstrating the emancipatory potential of pedagogy that respects the human person. By examining the respective roles of both students and educators within 'humanising' models (Freire, 1970), the research aims to explore the extent to which accounting education can play a transformative role in the lives of accredited students.

Throughout the research activities, the thesis has framed accounting education as something we can better understand, and therefore improve. Moreover, while the research hopes to reveal something new about what we can know, it also aims to use this knowledge to transform accounting education by focussed application. To achieve this transformative end, the research assumes that the way individuals think about their actions, and the factors that constrain those actions, is crucial to their experience of the world. Therefore, interpreting and (re)presenting these beliefs about reality, such that they demonstrate the participants understanding of what limits them, has the potential to be emancipatory. If changes in

understanding can lead to changes in action, they can become an effective and deep-seated means of transformation; therefore, by seeking a more sophisticated understanding of reality, we implicitly propose a different way of being in the world.

The first assumption of this research aim is, most simply, that it is important to *do* something with the insights produced by the research. More specifically, the thesis assumes it is possible and worthwhile to apply the emergent understanding and critical discussion developed during the research to accounting education to promote change for the good. Since the research seeks to demonstrate that the experiences of both students and educators in accounting education are often oppressive, and that intervention can make this better, it implies some kind of action is essential. This extends the critical aim of the project, with the hope of showing that the ideas developed by the thesis are not only theoretically useful, but also relevant in application. This aim assumes knowledge is not the end in itself, but has a purpose; therefore, ultimately we can change something about our own lives and the lives of others through a relational research endeavour.

In a sense then, the research is concerned with challenging the restraints of our own understanding. Since transformation is often the result of changes in human perceptions and attitudes, the thesis seeks to contribute in some way to the process of freeing ourselves from those mind-sets that restrain the Spirit and create barriers within the person. It is my hope that the adoption of a relational methodology will produce observable results, both in the project and in the participants so that, where possible, the freedom of the individual has the opportunity to triumph over perceived external constraints. The thesis argues that this freedom is not simply about cognitive recognition of the dynamics of power; rather it brings us full circle to something mystical.

You will learn the truth and the truth will set you free. (John 8:31)

Given the ontological assumptions outlined earlier, we have seen that the power to know the world comes from revealing something truthful about reality, the source of which is God. By extension, the thesis also assumes that the degree to which the research has any transformative power will depend on the extent to which it is able to promote authentic human freedom in

action. This is the case because only an increased degree of freedom empowers the individual to perceive the world differently and therefore act differently within it. If we consider that the very choices we make about how to live are dependent on our understanding of truth, then knowledge influenced by the Spirit has the potential to deconstruct oppressive dynamics and safeguard our emotional autonomy. Again, this demonstrates why it matters that the Spirit be allowed to influence our knowledge creation. Spirit reveals truth; truth grants us the power to choose and (re)choose how to act and live. This relationship between truth and freedom reminds us that our choices have alternatives, and directs us to the most transformative way for us to act in the world. Ultimately then, the thesis seeks to challenge the oppression of accredited education against this truth and characterise liberation as a movement towards action influenced by the Spirit. Since the aim of the project is to apply the emergent findings, it is important to have a way to discern between the different potential courses of action; the thesis proposes that by allowing the intervention of the Spirit in our understanding, we are better able to act appropriately. This is important methodologically because it provides some degree of clear sightedness if we are to apply the research findings in a way that is genuinely humanising. The ability to discern between these courses of action is what we turn to now.

1.5 Judging the Value of the Research Findings

Wisdom is a shelter as money is a shelter, but the advantage of knowledge is this: that wisdom preserves the life of its possessor. (Ecclesiastes 7:12)

This final section of the chapter looks at how we can judge the value of the research output in light of the methodological foundations. It is a basic epistemological assumption of the thesis that the Spirit reveals truth through the gift of knowledge, and that this gift is contingent on both the will of God and the methodological openheartedness of the individual. We know that not all knowledge creations reveal something truthful about the world; therefore, we cannot always assume these elements are in place when we seek to know. This being the case, we need some basis on which to distinguish the difference between knowledge from the Spirit and 'empty words' (Ephesians 5:6), so that we can judge the relative merits of our emerging knowledge creations and their implied actions. To do this, it is perhaps fitting to return to a final scriptural idea.

Make a tree good and its fruit will be good, or make a tree bad and its fruit will be bad; for a tree is recognised by its fruit. (Matthew 12:33)

Biblically speaking, the test of any tree is the fruit. Where the tree is good, the fruit will testify to its health, where the tree is rotten, the fruit will tell the story. The thesis methodology proposes the same is true of the pursuit for knowledge. Knowledge and action that results from the prompting of the Spirit will be characterised by good 'fruit'.

...the fruit of the Spirit is love, joy, peace, patience, kindness, goodness, trustfulness, gentleness and self-control. (Galatians 5:22)

As we can see, from a scriptural perspective the qualities that characterise the movement of the Spirit are ones with which we are commonly familiar. These are qualities best observed in relational contexts and therefore they are consistent with the methodological approach: they provide us with a practical way to recognise the Spirit at work in our social world. These characteristics are useful to the research endeavour because as the thesis tries to fulfil the research aims of exploration, critique and transformative action we can refer back to these qualities as a benchmark against which to compare the emerging insights and the corresponding ways of responding to them.

Since our decisions and lives are informed by a personal way of seeing the world, the thesis proposes that Spirit led insights will be healthiest and most life giving for both accounting students and educators. Despite much in the world that seeks to oppress the human person, the thesis assumes that spiritually speaking we are naturally free. Work that reconnects with this power will allow knowledge development that both transforms the world and changes our lived experience for the better. Therefore, given the context of this paradigm, and particularly in light of the transformative research aim, the value of new knowledge is, in a sense, dependent on what it achieves. Knowledge that reveals something truthful about the world will promote better relationships and authentic freedom. The thesis proposes that it is possible to apply these ideas usefully in accounting education to discern humanising pedagogy from

dehumanising models because most simply, when the Spirit is at work, the fruits of that Spirit will be observable.

The mind controlled by the Spirit is life and peace (Romans 8:6-7)

All that is left is to ensure that the tools we use to contribute to academic knowledge are also tools that can give us some insight into truth. This brings us to the discussion of research methods.

Table 2.0 : Overview of Research Methods (Total Participants and Engagement Hours)

Method of Engagement	Time Period	Total Participants	Total Engagement Hours
Participant Observation	2001 Feb - 2005 May (52 Months)	847	494
Focus groups and interviews	2001 Jun - 2002 Feb (9 Months)	19	29
Total Participant Involvement		866	523
Additional Surveys	2002,3,4 Dec and 2005 May (29 Months)	197	
Total Participants Including Surveyed Students		1063	

Chapter 2: Methods

I hate numbers. They're boring.

I like stories. And secrets.

I find that people tell you their secrets if you ask them to.

That's my method: Asking people to tell me things they probably shouldn't

(Extract from research methods diary, January 2002)

2.1 Introduction

The methodology of the thesis can only come to life through the research methods. Accordingly, this chapter is a detailed description of how the thesis applies the methodology in ways consistent with the epistemological position to achieve the research aims. As we have seen, the methodology is a relational one; therefore, the essential overarching guideline in the first instance was to choose research methods that would allow the possibility of authentic interaction between individuals and groups around the research question. This meant finding methods that allow participants to come together to describe, discuss, explain, explore and even argue, in ways that provide more sophisticated insights into what we know about the pedagogical experiences of undergraduate accounting students.

As a matter of the heart then, the research methods have been qualitative. As will become clear throughout the following sections, the empirical work of the thesis has been intensely interactive. In total, 856 participants have been involved over the duration of 52 months. 847 of those were accounting students involved in the participant observation aspect of the project, which totalled 494 hours of engagement. 197 of these students also completed questionnaires, and a further 19 accounting students and educators were involved in focus groups and interviews, totalling 29 hours of engagement (see Table 2.0). The thinking behind this level of involvement was, most simply, to provide accounting students with as many

Table 2.1: Timeline Summary of All Research Engagements

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2001			PO: Term 1 (69 Students) <i>Expolatory Phase</i>		<i>Exploratory Meetings</i>		Focus Group 1 <i>(2 parts)</i>		Focus Group 2	PO: Term 2 (72 Students) Interviews: Educators 1-5		
2002			PO: Term 3 (188 Students)							PO: Term 4 (45 Students)		Survey Point <i>(22 completed)</i>
2003			PO: Term 5 (59 Students)							PO: Term 6 (108 Students)		Survey Point <i>(56 completed)</i>
2004			PO: Term 7 (40 Students)							PO: Term 8 (119 Students)		Survey Point <i>(32 completed)</i>
2005			PO: Term 9 (147 Students)									Survey Point <i>(87 completed)</i>

opportunities and channels to express themselves as possible. It is a central premise of the thesis that something is silencing the voices of accounting students; therefore, any research method that allows those voices genuine expression has been a welcome approach.

2.2 Overview of the Research Methods

I was drawn to conduct this type of prolonged study because of the breadth and diversity of perspectives I hoped would come out of it. It has been my experience that people often welcome the chance to tell their story, and their account of their own journey and decisions can be surprising. Throughout this work, I have found that the waves of conversation cast up interesting curiosities, and the energy of face-to-face interactions convey a very distinctive stream of information. Facial expressions, intonations of sound, and the language of the hands have at times turned out to be as important as the words. From the outset, I wanted to include these nuances in the research in a legitimate way, which meant I would need deep methods of data collected and interpretation. I had always felt that accounting education was a somewhat subtle sphere, but during the empirical work, I have become convinced that personal interaction cannot be underestimated as a way of coming to understand it. Nor can it be replicated; a point we will return to later.

For the empirical data collection, I used participant observation, focus groups, interviews and questionnaires. Table 2.1 gives an overview of the relative timing of these methods and demonstrates the overlap between them. As we will see from the following sections, each of the methods has its own strengths and weaknesses and by triangulating these techniques, I was aiming to address some of them. This was also true of the decision to omit quantitative research methods. I think it is fair to say quantitative techniques sometimes provide an impersonal overview of many different experiences; this can be useful in other types of research I felt these techniques would not facilitate the research aims of this particular project.

Table 2.2 : Overview of Focus Groups and Interviews

<u>Date</u>	<u>Meeting Description</u>	<u>Participants</u>	<u>Hours</u>
Exploratory Discussions			
June 2001	H.S. Accounting Dep't (students and educators)	3	4
June 2001	Notre Dame Educators (2)	2	4
	Total Exp. Participants	5	Total Exp. Hours
			8
Students			
July 2001 (2nd)	Focus Group 1 (Part 1)	4	4
July 2001 (8th)	Focus Group 1 (Part 2)		3
September 2001 (1st)	Focus Group 2	4	4
	Total FG Participants	8	Total FG Hours
			11
Educators			
October 2001 (26th)	Accounting Educator 1	1	2
October 2001 (28th)	Accounting Educator 2	1	2
October 2001 (31st)	Accounting Educator 3	1	1
November 2001 (2nd)	Accounting Educator 4	1	2
November 2001 (8th)	Accounting Educator 5	1	2
February 2002 (11th)	Accounting Educator 6	1	1
	Total Interviewees	6	Total Interview Hours
			10
Total number of participants in Focus Groups, Interviews and Exploratory Discussions		19	
Total number of engagement hours for Focus Groups, Interviews and Exploratory Discussions			29

2.3 The Exploratory Research Phase

During fieldwork you are surrounded by a multitude of noises and activities. As you choose what to attend to and how to interpret it mental doors slam shut on the alternatives. (Agar, 1980, p48)

As Michael Agar points out in his book *The Professional Stranger*, during the data collection there is 'a multitude of noise and activity' (1980, p48). This polite description hints at the chaos of research possibilities and decisions that needed attention in the early stages of the thesis. For this reason, I chose to use the initial phase of the data collection as an exploratory one. These first six months turned out to be of central importance, because the research output was indeed the result of many cumulative decisions, both conscious and unconscious, and it was important to have the time to make these choices well. In deciding what to observe, where to observe, who to ask explanations of and what material to disregard, I began to shape the observable information even before my fieldwork with the accounting students had officially begun. I will use the following sections to acknowledge these important decisions and describe the relevant aspects of the early research method process.

2.3.1 Ethnographic Beginnings

Doing ethnography is like trying to read (in the sense of 'construct a meaning of') a manuscript - foreign, faded, full of ellipses, incoherencies, suspicious emendations, and tendentious commentaries, but written not in conventionalised graphs of sound but in transient examples of shaped behaviour. (Clifford Geertz, 1973, p10)

The first important thing to note is that I myself had graduated from a fully accredited honours degree in accounting six-months before beginning the doctoral research project. As an undergraduate I had no conscious intention of pursuing official research into the accounting course and therefore did not collect or record any data as such during this time. Having said

this, I spent four years fully immersed in what was soon to become my research context and such immersion does not come without implications. Most noticeably, this meant that on beginning my research I was very ethnographic in attitude (if not in form), and felt (reasonably to some degree) that I already knew something about the research phenomena because I had lived it. This proved to be both a blessing and a curse.

The main disadvantage of my recent immersion in undergraduate accounting pedagogy was that in the early stages of the research, it was particularly hard to create the necessary degree of reflexive distance required. My own constructions about accounting education were still very strong and it was difficult to conceive of how best to begin any kind of systematic record of what was going on around me. It took time for an 'appropriate degree of reflection to be built into the process' (Huxham and Vangen 2000, p12) because I was still fully in the throes of the distillation process of my own experience⁶. My initial research interventions into the world of accounting education were not planned or strategic simply because I was already highly familiar with the community I sought to explore.

This was also a blessing. As a result of being so familiar, I rarely had to explain my presence or myself when I began my research in earnest. My familiarity made me unsurprising and brought with it many advantages in terms of access. During my own undergraduate experience, I had been aware of the varied motivations of students and educators and these fascinated me. Now as a researcher (but also a familiar face), I could revisit these interests much more easily. I already knew of many people who would later become key participants. In this way, I found my prior experience in accounting enhanced the depth of my findings and I was able to make the most of these research opportunities. Despite this, the tension between being an outsider and an insider took some time to clarify.

2.3.2 Issues of Identity and Role

In her book *The Ethnographic Self*, Amanda Coffey describes the researcher as being caught 'between seeking an identity and losing an identity' (1999, p40). It useful to borrow this idea

⁶ The implication of this point, that method decisions are as much a product of the researcher's perspective as the participants, is in keeping with the methodology adopted. Since I assume the research output to be a product of researcher/participant interaction, I believe it was appropriate to make method decisions based on how adept an observer I could be.

because it so aptly describes what was happening during the exploratory phase of the doctoral research and impacts directly on the method decisions.

In the earliest stage of the research, my intention was to use ethnographic techniques such as symbolic interactionism (Blumer, 1937, Rock 2001) to investigate the world of accounting students. I was interested in adopting the role of an undergraduate accounting student by participating in their course, and class sizes meant I could do so unobtrusively. Excepting the fundamental possibility that my presence (even unannounced) may change the societal activities in an undetected way, I was not planning to become engaged in pedagogical activities any more than the 'average' accounting student. I was interested in hearing and recording the voices of the students in their purest form; therefore, this was my objective at the outset of the doctoral work. What quickly became clear was that the residual noise of my own recent undergraduate experience would make it very difficult to engage in this way. As I said above, I was still too close to the accounting degree at this stage to do ethnographic techniques genuine justice, and at the same time it was clear I would spend much energy discovering dynamics I had already observed and understood. At this point, the practicalities of doctoral work provided an indispensable research opportunity.

Within the accounting department at the University of Strathclyde, there is a requirement for research students to conduct tutorials for the undergraduate students. This meant that during the exploratory stage of the thesis, I was obliged to teach an accounting class involving 69 students over 60 hours. This required me to adopt the role of the educator and I could not have predicted the extent to which this new perspective changed the way I thought about my research. During this teaching process I stopped being the undergraduate student I was trying to describe, and became a postgraduate tutor and researcher. This was not a recognised epistemological shift; I simply acted 'naturally'. This turned out to be another blessing in disguise and what initially felt like a conflict of interest, soon emerged as a real possibility to engage openly with accounting students as a researching tutor. This situation allowed me many advantages: I now had some experience of the subtleties of both student and educator, and I could experiment with any emerging insights via my teaching. This settled my mind on using participant observation techniques (in the role of tutor) as an important means of data collection. I will examine this in more detail later in this chapter.

Somewhat ironically then, the only thing I was certain of before the exploratory stage was that I wanted to participate as an accounting student. It had not occurred to me that in the end, I would participate as an educator. At the beginning of my work I was firmly committed to the emancipation of the student and considered myself to be very much one of their number. Naturally enough, over the course of my teaching I have become less a student and more an educator. I am still committed to my original goal but this shift has had methodological implications. I initially wanted to be a voice for the students, describing their experiences and defending their right to a considerate education, while paradoxically, the desire to speak for them created a distance between my voice and the students experiences that I sought to explain. Now as an educator I discuss 'they' (the students), which reflects that, in practicality, if not in spirit, I have left their ranks.

This new emergent research identity clarified many questions of method. After the exploratory phase, I understood myself to be in a different role than the accounting students and I saw that I could formalise our teaching interaction using observation techniques. I also observed a difference in both the thinking, and the class participation, of fully accredited students compared with students whose degree structure required only one or two accounting credits. This led me to an understanding of an important distinction in educative identity, which I will discuss in later sections.

2.3.3 Clarifying the Research Boundaries and Scope

Having clarified the tensions of my research role I was ready to commit, at least in the general sense, to the aspects of the research area that I wanted to explore most fully. At this stage, it was obvious that there were endless ways to engage with accounting students and many questions that could become the central ones in the project. To clarify this I arranged two exploratory meetings, the first with students and educators of a local high school accounting department, the second with two Notre Dame educators based in Glasgow⁷; both of these took place in June of 2001.

⁷ Notre Dame are an order of Catholic nuns whose specific area of ministry and expertise is in education.

The high school meeting involved a group of four students who had chosen and been accepted to study accounting at university, beginning in September 2002. The purpose of it was threefold. First I intended to explore some of the research issues (such as why students had chosen to study accounting), second to clarify whether the scope of my data collection should extend into researching the decision process of accounting students before they arrive at university, and third allow me to practice leading a group discussion of this kind. I also had one-to-one discussions with two accounting educators at the school for the same reasons. This first meeting proved fruitful in terms of clarification. I decided at this point that while the pre-university experience of accounting students was important, it was too wide an area to include within the boundaries of my current research.

The second meeting with the Notre Dame educators had a different emphasis. By this point, I was aware that I believed the issue of vocation to be theoretically relevant and I was interested in how this idea might unfold. I wanted to explore this with educators who taught in secular contexts but also had a theological background. This meeting was particularly important in problematising how best to apply 'God' in an inclusive way, and how to develop language that would allow me to explore the concept of vocation through the focus groups and participant observation. Additionally, during this exploratory period I held a mock interview to practice the role of interviewer, and a second where I observed an interview between two other individuals. These activities were simply to establish best practice when using qualitative techniques.

Based on these meetings, the scope and plan for the research engagement became more structured. I felt focus groups with students who had completed the fully accredited degree were a priority and I was ready to conduct them given the wealth of information that had come out of the exploratory meetings and the first teaching term. Additionally at this time, I made the decision to base my research predominantly at Strathclyde University. Again, there were numerous possibilities of access to students at other universities but in the first instance, it was obvious that focussing on Strathclyde would allow me to collect data consistently over a long time period and therefore gradually build up a rich description of the educational dynamics. The accounting department here is one of the biggest in Scotland and as such provides an unquestionably useful research site. It is also relevant to note that midway

through the research (Term 5 on Table 2.1) I extended my work to include a term of participant observation at the University of Aberdeen. This was motivated by the desire to test whether the emergent insights were applicable in contexts outwith the original research site. This was an important validation point of the project and will be discussed in later sections.

Beyond these fundamentals, the decisions regarding research methods were often instinctive and opportunistic. I followed leads, asked favours, and continually redefined the research area and question as it became clearer who the key participants would be. I was open to pursuing research opportunities as they presented themselves and I wanted both methodology and methods that allowed me to engage unapologetically with accounting students and educators. As we will see, throughout the project I used many techniques, some of which I knew were documented tools at the time, others I only discovered to be such in hindsight. Consistently the method decisions themselves were emergent, particularly in the participant observation as we will see in later sections. Where possible I used triangulation of methods to add depth to the data and ensure any findings are a legitimate contribution to the existing literature. Ultimately, my aim was to create channels through which participants could explore their experiences of accounting education so that I could gain an insight into the diversity of beliefs at play therein.

It is not these things, techniques and received procedures that define the enterprise. What defines it is the kind of intellectual effort it is: an elaborate venture in... 'thick description'. (Geertz, 1973, p6)

2.4 Focus groups

After the exploratory stage of the research, the next significant method decision was to conduct focus groups with graduates of the Strathclyde accredited degree. The focus groups were an interesting aspect of the doctoral work because they first evolved, not necessarily out of a desire to conduct focus groups for their own sake, but out of the realisation that the group of accounting students who had graduated from Strathclyde the previous year were willing and even anxious to talk about their undergraduate experiences. I was aware of this because many

of them had been peers of mine during the degree and I was still in contact with some of this group in an informal way. For my part, I was anxious to include these graduates in my research because I saw them as having a particularly relevant perspective on the question of vocational pursuits of young accountants given my research boundaries. They were the most recent graduating class from the accounting degree at Strathclyde and had begun to live their vocational decisions within the last twelve months. At the same time, they had a genuine sense of recency about their experiences at university, as well as the advantage of being able to reflect on their university education in its entirety. This led me to think about how I could bring them together to formally record their experiences and for reasons explained below, it seemed focus groups would be the most appropriate method of collecting data from these participants.

2.4.1 Decision to conduct Focus Groups

The graduate group from Strathclyde consisted of more than forty individuals, the vast majority of whom had opted to pursue Chartered Accounting (CA) qualifications. Many of the group had completed the accredited degree as well as a further honours year, during which they had cultivated a distinctive group dynamic⁸. The class in general was intelligent, ambitious, and verbose on subjects they cared about and during this final year, they had developed a form of discussion that was confident, energetic and expressive. This initial observation was crucial for my decision to conduct focus groups. I had often experienced the way their group discussion lent itself to exploration of complex issues, and I was keen to put accounting education under the spotlight. Once the decision to involve these participants was clear in my mind, I knew I wanted to try to recreate something of this discursive dynamic. I felt that if I wanted to research how accounting education affects the decision young adults make, it would be illuminating to begin with a group whose decisions I had observed firsthand. At the same time I believed the most effective way to encourage them to participate as fully as possible, was to use a method of exploration with which they were both comfortable and familiar. Despite the variety of other data collection methods at my disposal, I still consider that these focus groups provided some of the pivotal insights into the experiences of

⁸ In the honours year of the accounting degree, the accredited syllabus is complete and the year is wholly under the guidance of the academic department. The focus of this year at Strathclyde demands a real personal investment from students in their learning and it can be an intense year, which demands a much higher level of engagement than accredited students have normally had up to this point

accounting students, thereby giving essential focus to much of the subsequent participant observation.

2.4.2 Aim of the Focus Groups

The aim of the focus groups was to break open the question of vocational pursuit in the lives of accounting students. I wanted to know how accounting students thought about themselves, their potential, their education, their future and their degree of empowerment in making life decisions. I wanted to understand how the accounting degree had affected these beliefs, if at all, and whether there was an observable relationship between them and the assumptions at work in accounting pedagogy. The focus groups were designed to encourage discussion around all of these issues with the intention of creating a more sophisticated understanding of the accounting degree from the perspective of the student, and they were an important way to fulfil the exploratory aims of the thesis.

2.4.3 Identifying Focus Group Participants

To put together the initial focus groups, I contacted thirty-five potential participants. All of them had been undergraduate students from 1996-2000 and were now working in various roles. I was interested specifically in those who had chosen to pursue careers in chartered accounting, but in the first instance, I wanted as wide a contact base as possible. The group of potential participants was diverse in some significant ways, and could be divided and subdivided into different categories. Most had studied accounting to honours level, but there was a diversity of second principal subjects⁹. I saw this as a potentially significant factor in their perceptions about education and there were various potential ways to group them. Additionally there were individuals who had studied the accredited accounting course but had chosen to graduate without the honours component. All of these participants could also have been categorised according to their career choice¹⁰. Additionally there were potential participants from accounting courses at other universities, both at pass and honours degree level, as well as a vast choice of entirely non-accounting students. The combination of possible focus groups was genuinely unlimited and so decisions had to be made.

⁹ At the University of Strathclyde it is possible to study two principal subjects. Other possible subject choices are Finance, Business Law, Economics, Tourism, Human Resource Management, Marketing, Management Science, Mathematics, Statistics and Modern Languages.

¹⁰ E.g. CA/non-CA within big/small accounting firms

As much as possible I tried to stay faithful to the initial motivation, which had been to recreate the dynamic of the honours year discussions. This meant that in the first instance I specifically pursued individuals who had completed the fully accredited degree but who had also studied accounting to honours degree level at Strathclyde. In a sense, I was aiming to use the reflexive skills developed during the accounting honours year to explore the accredited years that had come before it. Additionally, I was hoping to put together a comparative group who had experienced both accredited and honours classes but also had a contrasting element to their degree. It was my hope that this group would be a control group of sorts who, by comparison, would highlight ways of thinking that might be specific to the 'pure' accounting group. After some arrangement, two groups of four individuals emerged who were willing to participate in the research and whose schedules did not conflict; therefore born of these practicalities were the focus group engagements. Before moving on to discuss the design of the focus groups, it is important to clarify the pivotal role that this idea of including a comparative control group has played in the research study.

2.4.4 Educative Identity

All of the students who participated in the research study were students of university level accounting courses. Despite this, there was great diversity in the way they studied accounting and how their accounting classes related to the rest of their degree course. Many students involved in the research were from the fully accredited degree course whose principal subjects were accounting and finance; however, there were also students studying other disciplines who were only involved in one or two basic accounting classes, often as part of a degree in a predominantly different subject (e.g. modern languages or engineering¹¹). This difference led me to an interesting observation during the data analysis; namely, that the student participants in the study had a significant variation in their thinking regarding what I will refer to as their *educative identity*. Some students specifically identified themselves as accounting students and saw themselves as being members of the accounting discipline at university, while at the same time there were other students of accounting who did not see themselves this way. I will refer to this first group as the 'accounting identity' or at times 'accounting' students for ease. In

¹¹ Engineering and International Business and Modern Languages (IBML) were two particularly common examples during this research.

contrast, the second group tended to associate themselves more strongly with a different university discipline or department and therefore I will describe them as having a 'non-accounting identity'. These educative identities vary in some significant ways and much of the discussion in later chapters tries to understand these differences. However, I introduce this distinction here because it emerged as the definitive difference between the two focus groups and the degree of empowerment that they demonstrated in their vocation pursuit.

2.4.5 Design of the Focus Groups

2.4.6 Focus Group 1 (Accounting Identity Group)

The first focus group consisted of four joint-honours graduates from the University of Strathclyde all of whom had completed their courses in June 2000. Each of them had completed the fully accredited degree, chosen accounting as their principal subject in their final year, and had continued into chartered accounting traineeships with Glasgow firms after graduation. Two of the participants were male and two female. Three were employed with 'big' accounting firms and one (female) with a medium sized firm. The first focus group (FG1) was planned as an early evening session and was conducted at premises on the university campus. This was deliberate, in part because I felt that returning to familiar university surroundings might facilitate memories of the participants' educational experience. As it turned out, this initial focus group became two separate sessions. It quickly became clear that the participants were addressing the questions in such depth that we could not adequately cover them all in one night. Everyone was willing to return for a second meeting and after four hours of discussion, we stopped the session. We resumed this discussion a few days later, on different premises (the university was closed due to a public holiday) and the discussion went on for a further three hours.

2.4.7 Focus Group 2 (Non-accounting Identity Group)

The second focus group (FG2) consisted of four Technology and Business Studies (TBS) graduates, all of whom had also graduated Strathclyde in June 2000. These were an appropriate comparative group because they had all chosen accounting as their principal honours subject, and had completed the accredited accounting degree. At the same time, they

had a slightly different socialisation experience from their technology classes, and they came from a different social group of students. Where the first group of accounting students were firmly based in the accounting department at Strathclyde, the TBS group were not, and as we will see later, they felt themselves to be outsiders within the accounting department. This made them a useful group to isolate because they demonstrated the existence of what I have called an accounting identity. The TBS group consisted of three males and one female. Since leaving university one of the men had undertaken further study, one had set up his own business, and one had taken a gap year and was about to begin a CA traineeship with a big firm in Glasgow. The female had spent the year working as a buyer for a technology firm but had recently resigned and been accepted to study at Glasgow School of Art. This focus group was conducted outwith university premises because of difficulties with weekend access, and lasted four hours.

Both focus groups were tape-recorded and notes were taken throughout, which I used to facilitate supplementary questioning of themes that arose unexpectedly. All participants were guaranteed confidentiality and their names and other personal references have been changed accordingly. This includes information about employers, which was particularly relevant for the participants of FG1. In addition, I invited an independent observer to monitor the focus groups with the purpose of recording any relevant points of interest, including anything in my own behaviour that could potentially influence the participants or their responses. This was a female psychology graduate, whom the participants had never met.

Before moving on, something worthy of note throughout both focus groups was that they had an extremely relaxed atmosphere almost immediately. I think this was in part attributable in part to the fact that the participants were already acquainted and they were aware they had important experiences in common. There was no need for me to encourage people to participate; in fact, the length of both sessions is an indication of participant's willingness to explore the issues at hand. This said, the agreeable ambience is also something I attribute to the nature of the participants as individuals. The focus group participants were all part of a larger accomplished group and they seemed happy to participate because they felt they had potentially useful insights to contribute. This dynamic created two developed discussions

List 2.1: Focus Group Questions

Section 1: Life and Educational Decisions

(Qs 1 and 2 Used as Icebreakers)

1. What did you want to be when you were younger/what have you always wanted to be?
2. If you felt you could do anything with your life, what would you do?
3. Why did you choose to study accounting at university?
4. What did you want from your university education?
5. Did you get what you wanted from your university education?
6. How do you feel now about having chosen accountancy?
7. What would you study if you could choose again?
8. What do you think the purpose of education is?
9. What skills and qualities to you think university education should develop?
10. Do you think the university has any responsibility to the student, if so what is it?

Section 2: Pedagogy of the Accredited Degree

1. What did you think of the content in the accredited degree?
2. Were you a strategic learner or did you feel you got deeply engaged with the content?
3. What did you think of the teaching approaches in the accredited degree?
4. How did you feel about your accredited course?
5. How did you respond to your feelings about the course?
6. Did you feel you had options during your accredited education? (Class choice/content/etc)
7. Did you feel you had options once you got your accounting degree? If so, what were they?
8. Did you feel in control of your education?

Section 3: Personal development

1. Did you enjoy your university education? (Were you happy during that part of your life?)
2. Would you say you are meeting your potential now? If so why? If not, why not?
3. Would you say your accredited degree has helped you meet your potential?
4. Would you say your accredited education has helped you recognise and use your skills and abilities?
5. How do you make decisions regarding your future?

Section 4: Current Employment and the Future

1. What do you think it means to be successful?
2. Has your definition of success changed? Either since your degree or graduation?
3. Are you happy in your current job?
4. Do you feel your current job will help you achieve the things you want from life?

between individuals who had important insights to offer and were articulate in expressing them. Given the methodology, this research situation was not only useful but also exciting.

2.4.8 Content of the Focus Groups

The focus groups were structured around an extensive list of questions, which fell into four main categories (See List 2.1). These were:

1. Life and Educational Decisions
2. Pedagogy of the Accredited Degree
3. Personal development
4. Current Employment and the Future

Throughout the planning, the questions were designed to lead into the heart of the issues and my intention was to follow the discussion if participants took it into unexpected areas. The relational methodology recognises that participants could naturally raise unanticipated issues and one of my research aims was to encourage that reaction if this was the case. The focus groups were intended to fulfil the exploratory aim of the project and one of my motivations in designing them was to test whether the questions I felt were relevant to the issue, were also questions the research participants considered relevant. One advantage of my connection to the research participants was that they agreed to the research but did not seem to be anxious about the nature of the content. This meant I decided not to issue them with questions beforehand, preferring rather to provoke as natural a response as possible by giving them the questions at the beginning of the meetings. For the first focus group this worked well because, being spread over two days, I was able to observe their immediate response to the questioning while they were able to think about their responses between meetings and add anything they felt was important when we met a second time. During the focus group participants were issued with a list of questions, although in hindsight I feel this was influential in shaping the discussion; at times participants edited their responses if they saw their thoughts would be addressed by later questions.

2.4.8.1 Section 1: Life and Educational Decisions

The questions on life and educational decisions were designed to explore how participants had arrived at this point in their lives. It examined their decision to study and pursue a career in accounting, and looked at other educational paths they had rejected and why. This section dealt with how participants felt generally about their university education and what they had hoped to gain from it, also asking whether these hopes had been fulfilled. Additionally this section of the focus group dealt with participants' ideas about the purpose of education. It examined the nature of responsibility in education and explored what skills and qualities if any, that university education should develop.

2.4.8.2 Section 2: Pedagogy of the Accredited Degree

The second section dealt specifically with the details of participants' own educational experience. They were asked about their thoughts and feelings regarding the content of their accounting courses and the teaching methods used. This section addressed whether participants had felt engaged in their learning and whether they had employed strategic learning approaches. Participants were asked about the idea of options, and whether they had felt able to direct their educational experiences in a desirable way.

2.4.8.3 Section 3: Personal development

The third section of the focus group looked at the wider personal development of participants and the extent to which they felt university had helped them meet their potential. Participants were asked about their skills and abilities and how they make decisions about the future. Issues of self-esteem and self-respect came up as part of this discussion and the graduates were asked whether their experience at university had affected the way they thought and felt about the important judgements in their lives.

2.4.8.4 Section 4: Current Employment and the Future

The final section of the focus group explored participants' definitions of success. It asked whether these definitions had changed, either because of their degree or because of their subsequent employment. This section looked at whether the participants were happy at work

and whether they felt their job would help them fulfil their own hopes for their lives in the future.

2.5 Interviews

After the focus groups were complete, there were still decisions to make about the research methods needed to finish the data collection. Specifically, the perspective of accounting educators had not been considered at all at this stage; even though, throughout the exploratory phase, I had become increasingly aware that the part of the educators was more complex than I had first imagined. In seeking to capture the experiences of the accounting students, I had thus far ignored the position of the educators and I was aware that the data felt incomplete for this omission. The evidence from the students was repeatedly highlighting the crucial role of the educators in humanising education; therefore, they were undeniably relevant to the research questions. Before I had decided what to do about this one of the educators at Strathclyde unknowingly forced my hand when, during an informal gathering of staff and tutors, they commented to me that ‘Things are not as you think they are.’ This slightly mystical statement fuelled my curiosity, particularly given that the research ideas still felt embryonic¹², and I took it as an invitation to address the question of the educators head on.

2.5.1 Decision to conduct Educator Interviews

Having decided to explore the perspective of accounting educators more fully, interviews were the obvious choice of research method. The educators were familiar with me, and by this time some were aware of my research interests, therefore my presence as an observer in their classes could well have an effect that I could not observe¹³. In any case, my interest was in how they thought about the tensions of their position and how their beliefs about their role translate in their interaction with the students. This was not something I could fully understand from watching them teach; therefore, I needed to use a research method that allowed me to address these questions directly. I discounted the use of focus groups because experience has shown

¹² That is, at this stage I was not even sure as to how I thought things were.

¹³ Also, I had already been an active participant in many of their classes as an undergraduate and was aware of the various teaching methods they employed, although I did observe some classes purely to test whether I thought this were the case

that their professional role meant they were more comfortable discussing personal beliefs and educational ideas on a one-to-one basis rather than within a group of colleagues. It was also my intention that the interviews would go some way towards fulfilling the critical research aim. By bringing the potentially conflicting perspectives of students and educators together in a way that allows each to problematise the other, the thesis begins to identify the points of relevant critique within their respective positions.

2.5.2 Aim of the Interviews

The aim of the interviews, most simply, was to better understand how accounting educators were thinking about their role and therefore how they used their teaching to interact with the students. The pressure of the research function in universities (and often the relegation of the teaching function to cope with such pressure), means that educators are incredibly diverse in their attitudes towards teaching. It appears that accounting academics are often divided in their opinions of how best to teach the accounting course, and Strathclyde (like many departments) seems to struggle with the question of which voice to speak with on this issue. The interviews sought to explore these tensions and their implications for the accounting students.

2.5.3 Identifying Interview Participants

In the first instance, I contacted all of the accounting educators within the Strathclyde department (eleven in total) whom I thought would be available and might be willing to grant an interview. Of these, six responded, all of them favourably, although two requested to speak off the record. In the end, I interviewed five educators, one of them unrecorded but with extensive notes, which were still incredibly informative. As Table 2.2 shows, I also spoke with a sixth educator, which (like the focus groups) was a validation exercise I undertook as part of my observations at the University of Aberdeen to test whether my findings were at all applicable outwith Strathclyde.

2.5.4 Design of the Interviews

The educator interviews all took place during October and November of 2001, excepting the Aberdeen interview, which took place in February 2003 at the midpoint of the data collection. I requested the interviewees allow an hour for questioning, but four of them generously gave

List 2.2: Educator Interview questions

Section 1: Teaching Experience and Educational Perspective

1. Can you describe your teaching experience? [Where you've taught? Characteristics? Differences? Where you liked best and why? etc]
2. What would you say is the purpose of accounting education?
3. How would you define the role of the accounting department?
4. How would you describe the university's responsibility to the student, if any?
5. Why have you chosen to teach accounting?

Section 2: Pedagogy of the Accredited Degree

1. What kind of values does accredited education encourage?
2. To what extent should the course focus on technical proficiency and to what extent more developmental material?
3. Would your teaching approach or content be different if accreditation was not a consideration? If so how?
4. Are there any limitations on the things that are acceptable and unacceptable for an accounting educator?
5. What would you change, if you could, about your job as an accounting educator?
6. What is your favourite class to teach and why?

Section 3: Experiences of the Accounting Students

1. How would you describe accounting students? What type of people are they? What type of learners are they?
2. Are there any problems you encounter when teaching accounting students and if so, what are they? (What are the things that frustrate you as an educator?)
3. How do you decide the best way to teach any given group of students?
4. How would you describe a student who you would consider to be a success of the accounting education system? What would they be/have?
5. To what extent does the accredited course help students develop their skills and abilities?

two hours because of their willingness to discuss their role. All but the Aberdeen interview took place within the accounting department at Strathclyde, and with the exception mentioned above, they were tape recorded with supporting notes. Confidentiality in this case was particularly important because of the small group of participants, and for this reason, I do not include details of the gender of the participants. Again, familiarity meant the participants did not request details of my questions before the interviews, therefore I was able to record their reactions to the content unrehearsed.

2.5.5 Content of the Interviews

The interview questions were structured into three sections as outlined in List 2.2: Teaching and educational perspective, pedagogy of the accredited degree, and experiences of the accounting students.

2.5.5.1 Section 1: Teaching Experience and Educational Perspective

The first section began with a descriptive warm-up question about teaching experience and then moved on to look at the wider purpose of education and the university department's role and responsibility. The purpose of these questions was to establish the fundamental beliefs the educator had about the scope of the accounting education generally and the section finished by returning to the more personal question of why the educator has chosen to teach accounting.

2.5.5.2 Section 2: Pedagogy of the Accredited Degree

This section explored the values implicit in accounting education and the tensions educators experience as a result of teaching the required accredited material. It also covers the limitations of their position and how they would address those limitations if they could.

2.5.5.3 Section 3: Experiences of the Accredited Students

The third and final section of the interview looks at the educators' experience of the accounting students and their beliefs about students' personal qualities and learning patterns. These questions were designed to gather an insight into the teaching relationship from the

perspective of the educator and their sense of the potential of accounting graduates beyond university.

2.5.6 Educator Complexities

It is useful to take a moment here to discuss some of the complexities as they emerged from the educator interviews. It became clear very quickly during the interviews that the educator perspectives on what was happening in accounting education were both diverse and complex. All of them described subtle experiences of teaching accounting students and each of them had obviously put much time and thought into how best to reconcile the competing demands of their teaching role. The depth of these insights meant that it would not be possible to present the extensive evidence from the students, while also doing justice to the reality of the educators' experience; therefore, at a certain point I made the decision not to pursue this aspect of the evidence any further. As a result, the representation of the educator within the thesis is somewhat one-dimensional. This editing of the educators contributions seems particularly unfair in light of their support of the doctoral thesis and the degree to which they engaged in the research and were so generous with their input. Undeniably, accounting educators are under significant pressure. With increasing administration, ever more demanding students, pressure for research publications, and the competing demands of industry, they often have to manage a genuine degree of vocational oppression themselves.

Unfortunately, the thesis further exaggerates this limitation because of the literary emphasis on the work of Paulo Freire. Freire's educational theories were born of his experiences with a violently oppressive regime and as a result, the language he employs throughout his writing is dramatic. Freire refers to 'sadists' and 'necrophilia', and his representation of educators who use oppressive methods is not complimentary. This does however, swing both ways, and he also argues strongly for the power of educators to empower and inspire genuine freedom. Given the intention of the thesis to develop the voice of the student, this limitation was the unfortunate compromise of the final written output and one which I intend to revisit in later work. Meanwhile, as much as possible, this bias of tone is addressed in Chapter 8, which presents extensive evidence from the students describing the humanising effects of their accounting educators.

2.6 Participant Observation

2.6.1 Decision to use Participant Observation Methods

The next significant method decision was to design participant observation that could explore the existence a pedagogical dialogic that was emerging out of the focus groups, interviews and the exploratory teaching. By this stage, the doctoral research had been underway for nine months and two things were becoming clear. First, that the student and educator groups had some important points of difference *within* them in how they thought about their role and relationship to the other educational actors. Second, that many of the participants reportedly felt their educational engagement was restricted in some way, the cause of which they overwhelmingly attributed to other students or educators.

Before looking in detail at the aim and design of the observation techniques used within this study, it is important to acknowledge the immense diversity of observational methods currently in use to analyse social settings. Observational methods include a whole spectrum of techniques ranging from fully immersive ones, such as ethnography, to isolated observation sessions which can be conducted at some distance from the research subjects (Miles and Huberman 1994, Glesne 1999). Lofland and Lofland (1995) usefully describe these extremes as the preference for a 'martian' versus 'convert' approach and identify a range of possible methods in between. The merits of each approach are widely discussed in the literature as are the inevitable weaknesses (Denzin and Lincoln 1996). Broadly speaking, using fully immersive techniques can put the researcher at risk of 'conversion', where their empathy with participants might undermine their ability to observe them with any degree of objectivity (Patton 1990). In contrast, observations conducted at a distance from participants create the possibility for misunderstanding the observed social phenomena (Weinberg 2002).

To locate this study theoretically and empirically within this spectrum of observational techniques, it is useful to say that the methods have much in common with action research techniques (Coghlan and Brannick 2005, Hart and Bond 1995, Kember 2001, Stringer 1999). That is, observations included within the discussion were developed through practice, in this case teaching, with those who experience these issues directly, in this case accounting students. The action research paradigm has emerged from a tradition of reflective practice and seeks to

improve any given context by employing critical reflection in the working scenario (Mills 2000, Hubbard and Power 1999). These techniques were appropriate for this part of the study because the desire to teach well was already a necessary element for the undergraduate tutoring. Problematizing the teaching/learning process through sustained critique had the potential to improve both the effectiveness of my teaching while at the same time developing knowledge and understanding that could contribute to the robustness of thesis discussion (Whitehead 1993).

For example, when asked why they had at times ‘just taken the notes and walked out’ during their accredited classes¹⁴, students responded by saying, ‘We’ve got to remember that as far as they’re concerned, lecturers aren’t here to teach us, they’re here to do all their research that they want to do and we’re just a mere formality’¹⁵. At the same time, the interviews showed that student passivity in class was the single thing educators found most frustrating. Similarly, when educators were asked what they would change about their job, many referred to feeling a sense of isolation and said they wished there were more sharing of ideas among accounting educators and academics. Despite this common response, many expressed their belief that other academics did not feel the need for community was important. What was emerging on all sides was a desire for a more humanising pedagogy, but it seemed both students and educators felt the behaviour and attitudes of others made this impossible. Participant observation was a research method that allowed active engagement with these beliefs.

2.6.2 The Aim of the Participant Observation

The purpose of the participant observation was to for me to work (in the role of tutor) with the students, in ways that sought to redefine the student-educator dynamic, and with the aim of exploring pedagogical approaches that could create a more humanising experience. By exploring whether it was possible to challenge the oppressive dynamics within accounting education, I was also hoping to observe whether this would do anything to resolve the conflict of heart observed in accredited students. The participant observation shared some characteristics of an action research approach in that, it sought to develop ways of tackling the

¹⁴ Matt (FG1)

¹⁵ Hugh (FG1)

Table 2.3: Overview of Participant Observation: 52 Month Period (February 2001 - May 2005)

(To protect educator identities classes are coded as A, B, C etc. Where the same class was taught with a different set of students these are differentiated using 1,2,3 etc.)

Term	Date	Class Name	Hours	No. of Students
1	2000/01 Semester 2 (Feb/May)	Class A1*	60	69
2	2001/02 Semester 1 (Oct/Dec)	Class B1	20	12
3	2001/02 Semester 2 (Feb/May)	Class A2 (MSc)	12	60
		Class C	50	114
		Class A3	40	74
4	2002/03 Semester 1 (Oct/Dec)	Class D1	20	35
		Class B2	20	10
5	2002/03 Semester 2 (Feb/May)	Class A4	20	35
		Class E	32	24
6	2003/04 Semester 1 (Oct/Dec)	Class D2	40	100
		Class B3	10	8
7	2003/04 Semester 2 (Feb/May)	Class A5	20	40
8	2004/05 Semester 1 (Oct/Dec)	Class D3	60	119
9	2004/05 Semester 2 (Feb/May)	Class F	90	147
Total number of students involved in participant observation				847
Total number of engagement hours for participant observation			494	

*(Includes 20 hours Special Needs Teaching)

** (The Exploratory Phase is not counted as part of the participant research as such; therefore there are references to these totals within the text as 434 hours (494 less 60) and 778 participants (847 less 69))

problems identified by accounting students and educators, while at the same time developing a theoretical framework about why emergent solutions were or were not effective (Eden & Huxham 1996a, 1996b, Vangen & Huxham 1998, 2001, 2000). This research method was applied in this way to meet the transformative aim of the thesis.

2.6.3 Design of the Participant Observation

The participant observation took place over eight consecutive university semesters from October 2001 until May 2005 at the University of Strathclyde. In total, this involved 778 accounting students, in six different classes, over 434 hours (see Table 2.3). The students were random in the sense that I chose only to work with the students I was assigned to tutor each semester and this assignment was done by the department each year as part of their administration of the teaching schedule.

The oppressive pedagogical assumptions identified in the focus groups and interviews provided a starting point for this participatory engagement. In the simplest sense, I began using dialogic methods with the students within their accounting classes, to try to find ways to address some of the basic problems in accounting education that the research participants had already identified. This was the first phase of the dialogic exercise. The second phase was to examine the observable dynamics and outcomes created by these interactions, and try to locate them as part of a larger theoretical framework. Both of these aspects were essential if the participatory work was to provide genuine insights to the potential for dialogic at work within the classes because unless they are part of an explanatory theory, isolated techniques that try to improve education will not necessarily inform other contexts. Therefore, these participatory methods had to be attentive to the larger theoretical context of what was happening within the classes.

For example, one of the problems of accounting education identified by the exploratory work and the subsequent focus groups and interviews, is the silence that often characterises students' presence both in lectures and tutorials. Accounting students tend to be incredibly reluctant to speak in these settings, even when they are well prepared and understand the content. Therefore, to build a dialogic relationship with students with the aim of understanding their pedagogical experiences, something must first break their silence. To

achieve this, a system of forfeits was introduced for students who came to class unprepared. Where they had not completed the required preparatory work, they would perform a forfeit for the rest of the class; this could be of their own choosing, or the class would decide on an appropriate task. Over the duration of the classes students performed many different forfeits; some sang, some walked on their hands, some performed magic tricks and one female Swedish student memorably arm-wrestled three different male engineers (and won). After spending the first five minutes of the class on these forfeits, the students were relaxed, connected and ready to talk.

This forfeit system itself is not new knowledge, many educators use ice-breaking tactics to warm up their classes. What was interesting (and what is essential about the participatory technique) was that I was able to record these observations of what was happening in class and describe them in theoretical terms. Using the explanatory power of Paulo Freire's work I could see that the students' silence was 'anaesthesia' and what brought them out of it was the undeniable demonstrations of their humanity through the forfeits. Challenging what students believed about each other (through the demonstration of some unusual talent or skill) meant they re-engaged with each other on a much more conscious level. A level that recognised the fundamentally human endeavour they were engaged in as they studied accounting together. This basic example is one of many that demonstrate both phases of the participatory observation. At once, this method addresses both the need to act and the theory of that change.

Of all the methods used, the participant observation was the most distinct and complicated. It required a large degree of flexibility built into the design because it is inherently experimental; together the participants are cyclically developing and testing theories to see whether the specifics of actual events can illuminate a broader social dynamic. This is different from simply applying existent theories to the classroom because it means engaging *with* students to create a new educational experience, rather than *for* students to replicate an old one. These focused interventions with students are designed to illuminate 'theories in use' (Argyis 1960), and therefore it produces insights not necessarily observable from other methods.

It is worth noting that the participant observation was a research method I particularly enjoyed because of the prolonged insight it gave into who the students are, as well as their strengths

and struggles in accounting. The techniques we developed together were a response to our teaching/learning needs and the theory of those tools informed my research agenda. Like Geertz (1973), I did not use, or wish to use techniques that distanced me from the research participants, rather I was interested in a 'qualitative, highly participative study of the research field' (p23). Deciding to use this method set in motion a steep learning curve for me and ultimately demonstrated that both teaching and theory development are, first and foremost, intuitive works.

2.6.4 Recording the Findings of the Participant Observation

Each new intervention adds new slants or insights to the developing theory... Chance comments made by people reflecting with hindsight on their earlier involvements with us are also often very enlightening... important data often come when least expected. (Huxham 2000, p299)

Exactly this intuitive aspect of the research method means that recording the findings of the participant observation was a complicated task. A tape recorder obviously does not suffice to capture the process of experimentation; therefore, it was important to continually observe, make notes and keep diaries over the eight participating semesters. These notes include observational, methodological, theoretical, and personal points of interest. Eden and Huxham (1996) state that the 'process of exploration of data in detecting emergent themes must be replicable or at least explainable', which means keeping track of relevant actions, questions and considerations. These logging techniques are essential for making the distinction between hearsay and academic research. Repeatedly the literature dealing with observational techniques stresses the need to ensure any research outcomes are traceable to observed events and the process of theorising is as transparent as possible (Bryman and Burgess 1994, Kirk and Miller 1986). For example, logging notes distinguish between what has specifically been observed, what assumptions the researcher has made about what they have seen and heard, and how that might relate to their theoretical understanding of the situation. This is important in the analysis for distinguishing observations that emerged directly from the behaviours and

Table 2.4: Overview of Survey Points (Taken during 24 Month Period: Dec 2002 - May 2005)

Date	Class Name	Students	Complete Surveys
December 2002 (Wk Beg 9th)	Class D1	35	22
December 2003 (Wk Beg 8th)	Class D2	100	56
December 2004 (Wk Beg 6th)	Class D3	119	32
April 2005 (Wk Beg 18th)	Class F	147	87
Total Surveyed Participants		401	197

attitudes of the students, from those which came from my (or other informants) personal interpretations of what participants said or did. To try to avoid any unacceptable degree of bias, nothing that emerged solely from the participant observation is included in the thesis discussion. The issues identified as being central to the research question are all borne out by supporting evidence either from the focus groups, interviews or questionnaire responses.

2.7 The use of Surveys Points

The second technique employed to ensure the robustness of the participatory findings was to introduce survey points to the process of participant observation. The purpose of these was twofold. First, they were to provide a back up mechanism for my recording techniques, and second to ensure that students could express anything of importance in an anonymous and unrestricted way. The surveys are an acknowledgement that no matter how well developed the dialogic techniques, there may still be things which students feel they cannot directly express in class. To try to capture this data I conducted questionnaires at the end of terms 4, 6, 8 and 9, totalling 197 responses (see Table 2.4).

2.7.1 The Aim and Analysis of the Questionnaires

Most simply, the purpose of the questionnaires was to provide a channel for any comments or ideas the participating students may have regarding the dialogic methods used in their tutorials or the teaching methods used by other educators within their related lectures. They had a deliberately open ended and informal design (see List 2.3 overleaf). This was partly to convey the distinction between the research feedback and the departmental feedback which they normally complete at the end of their classes, but also to encourage the students to be as natural as possible in their responses. Once the various survey points were complete, the feedback was collated and analysed thematically. Interestingly, the students obviously felt very comfortable with the survey format because, as chapters 5, 6 and 7 will show, they wrote some varied and thoughtful responses. This was particularly notable because departmental feedback channels do not provide students with the same space to express themselves as freely and these responses were less informative in contrast. In fact, using this open-ended survey method in classes where a dialogic rapport has been established proved to be a very effective

List 2.3: Student Questionnaire

1. How would you describe this accounting class?
2. What did you expect from this class?
3. What would you say accounting is?
4. Was there anything you liked about this accounting class?
5. Was there anything you disliked about this accounting class?
6. Would you say the method of assessment helped you learn?
7. Any other comments

way of confirming and clarifying the research findings; and, my own feeling is that this could be further developed in other research projects.

2.8 Comparative Work outwith Strathclyde

The third and final technique used to validate the process of participant observation was to conduct similar participatory work at the University of Aberdeen, again at the mid-point of the data collection. By conducting similar work in a different context, I was able to problematise both the findings that were coming out of my research at Strathclyde, but also the cyclical process of data building and testing which I was developing. This was especially effective because in this case, I was able to work with another educator who observed the class separately. We could then compare observations, which provided a way to legitimate both my findings and process, and highlighted any significant points of difference.

2.9 Supporting Sources of Data

Throughout the data collection period, information that could illuminate the research question came into my possession or consciousness in numerous other ways. I say this – the information came to me – because these were not all sources that I formally pursued. Rather they were documents I became aware of, or observations that I was part of, because I was working within the context of my research. Simply by spending time in a university department while researching accounting education meant that I was surrounded by data, even when I was not formally collecting it. I include a list of these sources here for completeness, even though they are not part of the officially documented data. Where I include information from any of these sources in the following chapters, I will identify them as such.

2.9.1 Informal Relational and Observational Sources

- General departmental observations
- Ongoing interactions with lecturing staff
- In-depth and ongoing problematisation of accounting classes with PhD tutors
- Involvement at mandatory annual tutor meetings used to raise and discuss any teaching problems
- Attendance at meeting with accreditation personnel

- Ongoing interactions with accounting support staff within the department
- Observations of the presence of graduate employers in the department
- Observations of the emphasis of the careers service involvement with accounting undergraduates
- Attendance at academic conferences, some which specifically focussed on accounting education
- Attendance at Teacher Training course run by Strathclyde Centre of Academic Practice and compulsory for tutor educators
- Involvement at workshop for accounting honours students
- Participating in QAA review of accounting department
- Social insight (shared office space)

2.9.2 Documentary Sources

- Quality Assessment Report of the Department of Accounting and Finance (2001/02)
- Minutes from staff-student meetings throughout the research period
- Departmental teaching guidelines

2.9.3 Personal Sources

- Interviews within 'Big 5' accounting firm from undergraduate thesis
- Informal diaries/notes taken during my own undergraduate accredited degree 1996-2000
- Ongoing friendships with a wide group of accounting graduates, many of whom are now Chartered Accountants

2.10 Ethical considerations

As with any research study, attention to ethical considerations was important throughout the project design. The Economic and Social Research Council (ESRC) is the principal funding agency for UK social science, and as such they recently produced detailed guidelines regarding best practice in achieving ethical research standards. Their Research Ethics Framework (REF) was published after the data collection period for this particular project, but these extensive

guidelines are still invaluable in framing the discussion of ethical responsibilities for the doctoral study.

2.10.1 ESRC guidelines as standard of ethical good practice

The ESRC identifies six key principles of ethical research, which they expect to be addressed whenever applicable:

1. Research should be designed, reviewed and undertaken to ensure integrity and quality.
2. Research staff and subjects must be informed fully about the purpose, methods and intended possible uses of the research, what their participation in the research entails and what risks, if any, are involved.
3. The confidentiality of information supplied by research subjects and the anonymity of respondents must be respected.
4. Research participants must participate in a voluntary way, free from any coercion.
5. Harm to research participants must be avoided
6. The independence of research must be clear, and any conflicts of interest or partiality must be explicit.

The guidelines also state that in any research, 'the primary objective is to conduct research openly and without deception' (p24). As outlined earlier in this chapter, the nature of this study and the largely explicit data collection methods (focus groups, interviews and questionnaires) did not require covert research methods. However, when employing the less obvious observation methods as part of my teaching role, students were clearly advised of my research interest. In particular, my researcher status was stressed upon them if they chose to complete the questionnaire, because in these cases they were formalising their opinions as written sources of evidence. Without exception, my experience was that as a result of the rapport which developed over time, the participating students were relaxed regarding my research agenda. Despite this, all questionnaires were voluntary and anonymous for their protection. Again, to avoid any conflict of interest, nothing included in the discussion of the evidence in later chapters is drawn solely from the participant observation. That is, any emerging issues discussed within the thesis are supported by a second source of evidence, which has explicit consent. It is also worth noting that the ESRC guidelines recognise that in

some cases, emphasising the research intention might alter the phenomenon being studied, as could be the case in observing students as they learn within small class settings. In such cases they promote the broad principle that such research 'must not be undertaken lightly or routinely' (REF Section 2.1.4., p21).

2.10.2 Confidentiality and Sensitivity

Further to the spirit of these ESRC guidelines, the ethical considerations of sensitivity and confidentiality are potentially more of a concern in a study such as this (Stringer 1999). Given that the research was based almost entirely within a specific department at one institution, there is the possibility that the findings of the research could be sensitive for individual educators or the department as a whole. To minimise this concern, all of the educators were assured confidentiality and their anonymity protected within the thesis. Again, the advantage of being a known researcher was that everyone who consented to an interview knew of my research interest and there was no need for covert or non-consensual participation. As discussed above, the evidence from the educator interviews was too complex to do it justice within the thesis therefore, the content of their interviews are not explored separately in detail, which is helpful in ensuring confidentiality. As much as possible, where insights from or about the educators have been included, they are stripped of any other identifying specifics.

The ESRC guidelines also recommend that in sensitive cases the researcher consider the question of how they will handle any negative feedback relevant to the staff in place. This issue was only relevant once throughout the extended data collection period and it was reported directly by the researcher to the individual educators¹⁶ to make them aware of the emerging issues relevant to their teaching, and which may ultimately be included in the thesis discussion. Additionally throughout the research any such issues were reported in detail to the tutor liaison within the department to fulfil the researcher's educator responsibility to the student. By adhering to these best practice procedures as outlined in the ESRC documents, the study constitutes no more than minimal risk to the participants, nor does it entail any major ethical difficulties. The literature in qualitative research repeatedly warns that 'what constitutes valid information is intensely political' (Coghlan and Brannick 2005 p71), but by

¹⁶ Student identities were protected at all times.

ensuring 'full and informed consent' wherever necessary (Research Ethics Framework p9), the study sought to minimise the risk of harm to others.

2.11 Turning the Data into Theory

There are three principles of (ethnographic) description: it is interpretive; what it is interpretive of is the flow of social discourse; and the interpreting involved consists in trying to rescue the 'said' of such discourse from its perishing occasions and fix it in perusable terms. (Geertz, 1973, p20)

Best practice in observational research means establishing effective ways to achieve two goals: first, to explore and reveal something unfamiliar about life in action, and second, to present those observations while recognising the limitations created by the research intention itself. As Geertz says of his anthropological work, findings are presented not as conclusions, but as material to sustain the discussion that is interpretive social science. Therefore, one of the important things in presenting these findings is to be as transparent as possible in describing the process of turning 'raw' observations into theoretical debate and conclusions. This section aims to show the process of analysis that fixed the research data 'in perusable terms'.

2.11.1 Analysis of the Interviews

First, to analyse the interview data, I examined the scripts, line by line, to identify anything that could be relevant in any direct or indirect way to the question of accounting education. I then made detailed notes recording my initial interpretation of each of these individual statements. Having done this, I categorised both the statement, and their interpretative notes, according to nine broad subheadings or questions (see the example opposite). These were:

1. How does the participant understand their experience in accounting education?
2. How does the participant understand their role in accounting education?
3. What factors, if any, has the participant identified in accounting education that indicates authentic educational experiences?

4. How does the participant think about these positive factors in accounting education?
5. What factors, if any, has the participant identified in accounting education that indicates oppressive educational experiences?
6. How does the participant think about these oppressive factors in accounting education?
7. How can the participant's methodology (and method) of educating, be described?
8. How does the participant talk about himself or herself?
9. How does the participant talk about their educational experience?

After having done this for each interviewee's script, I was able to identify similarities and differences in their responses and identify the respective 'weight' of the issues they had raised. That is, of all the issues discussed during the interviews, the interviewees highlighted some as being more important than others by the relative length and depth of their responses. Taken together, the analysis of all the transcripts gave me a robust framework of discussion surrounding the accounting educators, which I was later able to verify and develop through the participant observation.

2.11.2 Analysis of the Focus Groups

The analysis of the focus groups was a more complicated task because of the number of participants involved and the group dynamic, which could potentially affect their responses. To deal with this I analysed the data in various stages. First, I examined the focus group scripts, again line by line, identifying any statement or phrase that could be significant in any way. Then I used a system of mapping to identify the central themes emerging from these statements, and organised the participants' responses into these themes¹⁷. I also included any 'softer' recordings to give context where relevant; e.g. observations that had come from the independent observer. From the maps and coded data, I was able to write up extensive interpretations of what the groups had identified as important, again paying attention to the length and depth of their responses and any issues to which they had given particular interest. By including these in the discussion in Chapter 5, which first presents the basic emergent themes from the accounting students, I have tried to stay as faithful as possible to both the

¹⁷ E.g. 'Statements about self', 'beliefs about education', 'hopes for the future'

spirit and emphasis of what was said, while at the same time being as conscious as possible of how I 'construct' the participants and their lives (Coffey, 1999).

2.11.3 Analysis of the Participant Observation

Despite being the most complex research method used in the data collection, the interpretation of the participant observation evidence was made easier by the discursive frameworks provided by the focus groups and interviews. In a sense, the evidence collected through these other channels had already created quite a robust picture of what was happening in accounting education (from both the student and the educator perspectives) and this provided a frame of reference in which to place the emergent observations. Recalling that the participant observation method was a cyclical one of experimenting, recording, problematising and experimenting (Huxham 2000), I organised the observational notes and diaries using the themes that the focus groups had already identified as central to the experience of accredited students. This provided a basic evidential starting point, which the observational engagements went on to develop in depth. Both sets of evidence (focus groups and PO) were drawn from the wide group of accounting students (although not the same participants) and I found that the emerging issues of importance from the participant observation confirmed what the focus groups had shown. This was an important source of verification in the analysis, and demonstrates the strength of triangulating the research techniques; these comparisons built a degree of reflexivity between methods that allowed me to validate the process. The purpose of such analysis was to sensibly convert the large amount of empirical data into something theoretically useful, and throughout this process, I have felt the validity of the observations was dependent on providing a sensitive explanation of the context in which they took place. In her paper *Working The Hyphen* from the Handbook of Qualitative Research (1994), Michelle Fine points out that research is often undertaken to 'capture' the essence of the observed group and is written as though there were no constructing narratives (p74). This highlights the real concern of how the researcher collects their information and how they subsequently construct the participants in the research output. By including the details of this process, my intention is to make the applicability of the conclusions as transparent as possible. And finally, by bringing the reader into the successive 'research selves' (Coffey, 1999; Ch 1) that have defined the data collection I hope to have established a defensible foundation from which to present the research findings.

Chapter 3: The Relevance of Genesis

3.1 Introduction

Let no one disregard you because you are young... you have in you a spiritual gift, which was given to you when the prophets spoke and the body of elders laid their hands on you; do not neglect it. (1 Tim 4:12, 14-15)

As is noted in the introduction, the existing literature in accounting education identifies much that needs attention. Among the many findings, current research has highlighted an uneasy relationship between accounting students and their chosen field of study. While accounting students work hard to succeed at university and secure graduate work as accountants, they also experience what Lucas describes as an observable sense of 'detachment' towards their chosen discipline, their professional traineeships, and their potential future profession (2005). This chapter proposes that where accounting students display such detachment, they are essentially experiencing a crisis of vocation.

The following discussion aims to demonstrate that current conceptions of vocational education – often used simply to refer to courses that prepare students for a specific profession – have lost the spiritual element implicit to the term. Higher education today tends to assume that questions of human nature and purpose are secondary to the practicalities of employment. While this assumption is understandable in modern society, theological sources provide a much richer understanding of vocation, and one that the thesis proposes is relevant if accounting students are to live authentically empowered lives. By considering the possibility that a vocation is a unique role specifically bestowed upon an individual by God, the thesis seeks to demonstrate that accounting education must be more careful about the vocational assumptions it makes on behalf of its students.

Throughout the following sections, this chapter will develop an extensive discussion of the creation narrative of the biblical book of Genesis. The chapter aims to demonstrate that from a theological perspective, a vocation is something that originates from within an individual and

informs the role they will best perform in the world, rather than simply a career decision educated by a relevant degree. Ultimately, this chapter investigates how these scriptural insights can inform accounting education and therefore how this understanding of vocation and purpose can be potentially liberating for accounting students.

3.1.1 Theological Perspectives in Accounting

The explicit use of theological ideas in accounting is a relatively recent area of research interest. While the literature in both business and accounting ethics often appeals to definitions of morality that have much in common with traditional religious values¹⁷ (Calkins 2000, Shearer 2002), only a small minority of this work concerns itself with religious ideas *per se* (Booth 1993, Laughlin 1988, Oslington 2000, Parker 2001, 2002). Even though discussions of both accounting ethics and social and environmental accounting have long drawn on ideas of morality and social responsibility familiar to traditional religion, the perceived sacred-secular divide can mean writers are anxious to distance themselves from such positions. In recent years, Molyneaux (2003) has directly explored the applicability of 'meekness' in secular business contexts, other than which, discussions of religious ideas in business or accounting research have been largely noticeable by their absence. That is, until McPhail et al called for 'a dialogue between immediacy and eternity' (2004 p320) and brought together a collection of research specifically devoted to exploring the potential relevance and application of theological ideas in accounting (Davison 2004, Gallhofer and Haslam 2004, Jacobs and Walker 2004, Kreander et al 2004, McKernan and MacLulich 2004). These writers reinstate the possibility that theology can provide a serious interdisciplinary perspective relevant to accounting, and significantly, they recognise that such a discussion has not always been feasible within the research climate of accounting. It seems the time has come to 'investigate the insights that might be gained from a Judeo-Christian reading of accounting in particular' (McPhail et al 2004, p321).

Not much more than a decade ago, such a dialogue would probably have been untenable due to the over-bearing deference given to the voice of secular materialism within accounting scholarship and academia in general. However,

¹⁷ Such as social responsibility to ones neighbour

there is now a growing awareness that the modern and post-modern critiques of theology, when applied reflexively back on themselves, show the claims of science and postmodernism to be no less spurious or arbitrary than those of religious belief systems. (McPhail et al 2004, p321)

At this stage, theological perspectives in accounting have not yet extended into the research in accounting education, and this is where this doctoral research can be located. This project demonstrates that where questions of the sacred are re-emerging in the accounting debate regarding morality, ethics and identity, they are also relevant to undergraduate accounting education. Indeed, given McKernan and MacLulich's (2004) assertion that accounting is 'not a mere technology, but a human practice with a vital moral dimension' (p334), perhaps the development of theological perspectives into accounting education is somewhat natural. Since responsibility to the 'other' has become reasonable again in accounting (Cooper 1992, Fine 1994, Gallhofer 1992), and expressing that responsibility in biblical terms is no longer unprecedented, it is useful to allow theological insights to inform the discussion as we revisit the moral obligation of accounting education to its students.

To understand this educative obligation, the following chapter examines scriptural texts and theological writing. The thesis proposes that the insights from these sources can inform accounting education because of what they tell us about the nature and purpose of the human person. Ultimately, the chapter intends to demonstrate that insights from these biblical traditions can highlight some of the shortcomings in our thinking about the nature of who accounting students *are* and, therefore what we neglect to consider when we educate. Through this, we can begin to see how calls within the literature for a discourse on love and justice also influence the educative relationship.

3.1.2 Vocation as a Call to Life

I have called you by your name. (Isaiah 43:1)

In general terms, the word vocation refers to 'a call or sense of fitness for and obligation to follow a particular career'¹⁸. However, many writers from theological perspectives seek to develop a much wider understanding of what the term vocation¹⁹ means (Kung 1994, Hughes 1985, Merton 1979, Palmer 1993, 1997, 2001). In contrast to modern ideas of career and profession, these sources argue that a vocation is something highly personal, unique and spiritual in nature. Indeed, the term vocation comes from the root of the Latin word *vocare*, meaning 'to call, summon or to invite by name'²⁰. This is an interesting way into this discussion, because it implies a calling *from* someone or something, and an invitation *to* something.

Vocation does not come from a voice 'out there' calling me to become something I am not. It comes from a voice 'in here' calling me to be the person I was born to be, to fulfil the original selfhood given me at birth by God. (Palmer 2000, p10)

As we will see throughout the chapter, in the broadest sense, theological perspectives define a vocation as being a personal calling *from God and to life*. Such a perspective proposes that where an individual chooses to fulfil the vocation bestowed upon them by God, they will 'have life, and have it to the full' (John 10:10) regardless of what their particular role might be. More accessibly perhaps, Palmer (1983) borrows the insight of Frederick Buechner, that a vocation is recognisable as 'the place where your deep gladness meets the world's deep need' (p16). This emphasis reorients the common, and somewhat narrow, understanding of vocation towards

¹⁸ Taken from the Collins English Dictionary

¹⁹ Often associated only with religious life or practical training courses

²⁰ This idea appears regularly throughout the scriptures:

Lift your eyes and look to the heavens: Who created all these? He who brings out the starry host one by one, and calls them each by name. Because of his great power and mighty strength, not one of them is missing. Isaiah 40:25-27

Before I was born the LORD called me; from my birth he has made mention of my name. Isaiah 49:1
(The shepherd) calls his own sheep by name and leads them out. John 10:2-4

the purpose of an individual's life in the widest sense. By (re)considering a vocation as something divine and deliberate, subsequent beliefs and decisions about how to direct our activities in the social world take on a new significance. Moreover, this definition requires a re-examination of the assumptions we make about the purpose of education. Where a vocation is understood as a divine call to a particular way of engaging with the social world, education cannot simply concern itself with training students to fit neatly into modern corporations. Rather, the thesis proposes that if we consider the spiritual aspect of the pedagogical task, then an essential aspect of education will be to allow students the tools and opportunity to discern their particular vocation and freely choose whether to pursue it²¹.

Vocation does not come from wilfulness. It comes from listening... That insight is hidden in the word vocation itself, which is rooted in the Latin for "voice". Vocation does not mean a goal that I pursue. It means a calling that I hear. Before I can tell my life what I want to do with it, I must listen to my life telling me who I am. (Palmer 2000, p4)

This calling into life is an idea found repeatedly throughout both Old and New Testaments scriptures²² and the thesis proposes that it is the fundamental and recognisable element of authentic vocation. The more fully an individual embraces their vocation or original selfhood as designed by God, the more fully they will experience life itself. Therefore, the thesis proposes that we can identify the signs of authentic vocation by the degree to which an individual or group – in this case accounting students – exhibit the signs of life to the full. Similarly, we can identify a sense of distorted or unrealised vocation, because groups or individuals in this situation will find their experiences do not reflect the signs of life as fully. This idea will be developed throughout the following sections as the thesis seeks to demonstrate that the assumptions we make about how best to direct our energies effectively may also determine whether we each fulfil the 'original selfhood given at birth by God' (Palmer 2000, p10). Since the thesis intends to use life to the full (John 10:10) as the central identifiable

²¹ For the purposes of this discussion, I use the term *vocational pursuit* to refer to the ways in which an individual feels drawn towards one vocation or another, and the choices they make in response to that call.

²² For examples see Psalm 139 and Deuteronomy 30:18-20

characteristic of an authentic vocation, defining this idea will be the focus of the following discussion. For this, we refer to Genesis.

3.2 The Story of Eden

3.2.1 The Book of Genesis

The story of Eden is a mythical account of creation found in the biblical book of Genesis²³. This allegorical narrative tells of a creative God who made the world and peopled it in accordance with his own intended divine order. Often in our culture, we use ancient myths to expose and clarify current realities and the thesis proposes that Genesis has the same explanatory capacity. In fact, the story of Eden highlights three overarching qualities that can be used to characterise the nature of human beings from a scriptural perspective: first, that Spirit animates purpose in a personal way (Haughey 1973); second, that humankind is deliberately created in the image and likeness of God (Scanlan and Shields 1976, Lewis 1960); and third, that the decision to disregard God's intention has observable consequences (McManus 1998, Smilanski 2000). The subsequent books of the bible develop each of these qualities in depth but they are established first in Genesis²⁴. By looking in detail at these qualities and the biblical symbolism of how God created humankind, we can develop a scriptural understanding of some of the basic characteristics of humanity and the nature of our relationship to God. As outlined above, theologically speaking a vocation is a call to life; therefore, to understand vocation, it is useful to understand the Christian story of how life itself began. The thesis proposes that accounting students currently experience a profound degree of vocational conflict, which narrow conceptions of career and profession do not explain. Since the thesis also proposes this conflict has observable consequences in their lives, the chapter seeks to establish a framework within which these symptoms can be understood. In the simplest sense, the thesis will use this creation myth to identify the characteristics of human beings when they are most fully alive; and similarly the signs that indicate something is inanimating the spirit. Through an extensive discussion of the symbolism of Eden, the

²³ There are Christian positions that consider Genesis to be a literal retelling of the beginning of the world but this is not the ontology of this research thesis (Riches 2000).

²⁴ It is useful to note that the first two chapters of Genesis include two versions of the same creation myth which slightly different detail. These are the result of differing oral accounts, which would have been included at different times over the bible's history (Riches 2000). I use extracts from both where relevant.

research aims to establish a theological perspective of what it means to 'have life, and have it to the full' (John 10:10). From this, the qualities that indicate authentic vocational pursuit will become clear.

3.3 Three Aspects of 'Life to the Full'

3.3.1 Spirit Animates Personal Purpose and Vocation

At the time when Yahweh God made earth and heaven there was as yet no wild bush on the earth nor had any wild plant yet sprung up, for Yahweh God had not sent the rain on the earth, nor was there any man to till the soil. Instead water flowed out of the ground and watered all the surface of the soil. Yahweh God shaped man from the soil of the ground and blew the breath of life into his nostrils, and man became a living being. (Gen 2: 4- 7)

The book of Genesis opens in the wilderness, which God has created from a formless void (Gen 1:2). The first chapter of the book describes the division of light from darkness, land from water, sun from moon, and heaven from earth. From the text of the second chapter, the earth has no inhabitants until Yahweh, the father, creates a man from the soil. To do so, Yahweh shapes a being from the earth and breathes into him, which brings him to life. We learn later that the man's name is Adam (Gen 4:25) and the story tells us that God's breath is what animates him. The word 'breath' here comes from the Hebrew *nîah* meaning 'Spirit' (Eldredge 1998) and this first insight is a central one²⁵.

Breath is the movement of air, and the movement of air is the wind, by which Spirit can be very frequently translated... the wind is the breath of Yahweh, and thus spirit becomes an agent of power; it is the creative command of Yahweh. (McKenzie, 1965)

²⁵The Hebrew word Spirit cannot actually be translated by any single English word therefore to understand its meaning we have to look at what is said of it. Its usage is largely consistent in the Old Testament but it is later developed by the New Testament writers, each of whom places different emphasis on the word depending on their cultural background. Paul particularly, not being from the Jewish tradition, extends what is said of the Spirit giving a different understanding of the Greek *pneuma*. (McKenzie 1965)

In the above quote, McKenzie describes Spirit as an agent of power, and this quality is one that theological writers repeatedly identify as being a fundamental aspect of the human person. In this first example, the breath of God is Spirit transmitted to Adam to bring him to life. Later biblical passages develop this insight and demonstrate that the Spirit is more than simply a mediator between man and God at birth. Indeed, many times throughout the books of the bible, the Spirit becomes an instrument of discernment and power for those who invoke the assistance of Yahweh; and, often the symbolism of breath or wind is used to represent this force.

**It is the Spirit in a man, the breath of the Almighty, that gives him understanding.
(Job 32:7-9)**

Perhaps the clearest example of this comes from the gospel writer John and shows Christ instituting the mission of his apostles by replicating the breath of Adam's conception.

As the Father sent me, so am I sending you; after saying this he breathed on them and said: Receive the Holy Spirit. (John 20:22)

In this case, given that the apostles are already alive, we can assume that the Spirit – as transferred by the Christ's breath – does something more than simply bring them to life (McManus 2005). Other biblical references confirm this and indicate that the particular case of the apostles' mission reflects a general scriptural relationship. Namely, that where the Spirit is conveyed to an individual, sometimes at their own request, it is usually to help them fulfil a particular task that God has asked of them. Consequently, whatever Spirit the individual receives tends to become a source of power in carrying out a mission with which they are entrusted.

On him will rest the spirit of Yahweh, the spirit of wisdom and insight, the spirit of counsel and power, the spirit of knowledge and fear of Yahweh. (Is 11:1-3)

The Spirit of the Lord will come upon you in power... and you will be changed into a different person. (1 Sam 10:5-7)

... the Holy Spirit, whom the father will send in my name, will teach you everything. (Jn 14:26)

Here then, in the first pages of the book of Genesis we see the introduction of a central idea for this discussion. That is, that the Spirit of Yahweh is first a power that brings the human person to life but also a force that assists them as they seek to fulfil some other purpose. To understand more about what that purpose might be, we return to the story.

Yahweh God planted a garden in Eden, which is in the east, and there he put the man he had fashioned. From the soil, Yahweh God caused to grow every kind of tree, enticing to look at and good to eat, with the tree of life in the middle of the garden, and the tree of the knowledge of good and evil... Yahweh God took the man and settled him in the garden of Eden to cultivate and take care of it. (Gen 2: 8-9, 15)

The next thing to happen in the Genesis narrative is that God creates a garden in Eden that is to be Adam's home. As we can see from the story, Yahweh creates Eden specifically for Adam and makes it beautiful to look at and sustaining for him to live in. This demonstrably affectionate relationship between Yahweh and Adam is instituted here and from it, we can assume that God holds his human creation in high regard (McManus 2004). Not only that, but God assigns a specific purpose to the man: Adam is to 'cultivate and take care' of Eden.

God's appointment of Adam as guardian of the garden is a particular role and is personal and specific to his situation. The symbolism of his responsibility highlights an important aspect of our created nature from a sacred perspective; namely, that within the divine plan of Yahweh, each individual has a particular role to fulfil. In Adam's case, he is to cultivate and take care of Eden; and similarly, each person has his or her own purpose in the mind of God (Nouwen 1997). Within the spiritual traditions, such a specific calling is unsurprising because each life is inherently vocational; an individual's existence is deliberate and Yahweh calls them by name to

some personal role. Again, this vocational uniqueness is borne out by other scriptural passages and links directly to the role of the Spirit.

There are many different gifts, but it is always the same Spirit... there are many different forms of activity but in everybody it is the same God who is at work in them all. The particular manifestation of the Spirit granted to each one is to be used for the general good. To one is given from the Spirit the gift of utterance expressing wisdom; to another the gift of utterance expressing knowledge... to another faith... and to another, the gifts of healing... to another, the working of miracles; to another prophecy; to another, the power of distinguishing spirits; to one the gift of different tongues and to another, the interpretation of tongues. But at work in all of these is one and the same Spirit, distributing them at will to each individual. (1 Cor 12:4-11)

This passage offers an insight to the question of vocation and how the gifts of the individual indicate how they are equipped to contribute personally to the world. From a sacred perspective, the nature of the individual directly informs what they have been created to do with their lives, and therefore, what they will do *best* with their lives. Thus, the vocation of an individual is undeniably imprinted on them through their giftedness. Since the strengths of each individual are particular, their uniqueness of purpose and gift is not to be undermined by the subtle instruction that we are called to participate socially only in a generic sense. In particular, this passage demonstrates that God, through the power of the Spirit, endows each individual with the tools needed to fulfil the purpose he has in mind for him or her. Not only does each individual have a role to perform in the social world, but also the Spirit is continually designing each person to execute it. Given that Yahweh designed Adam, we can assume his optimism is based on his knowledge that Adam has been given the ability to cultivate and protect the garden if he chooses to do so (2 Tim 1:6-8). Indeed, that Adam has been created with enough power to protect the divine garden is an indication of how God honours Adam and esteems him worthy to guard his creation, which he has earlier declared 'very good' (Gen 1:31). By endowing individuals with gifts via the Spirit, Yahweh provides Adam with the tools to fulfil a desired purpose, and as we will see later, to freely accept or reject his vocational role.

Therefore, this first insight from Genesis tells us that where an individual has life to the full, it will be because the Spirit of God animates and facilitates their unique purpose

Ultimately, we have seen above that Yahweh brings the man he created to life by breathing his Spirit into him; and similarly, McManus (1998, 2004, 2005) argues that the essence of empowered selfhood resides in our capacity for continuing acceptance of Spirit. The receptiveness of an individual to Yahweh's Spirit allows the strengthening of the gifts they have by nature and authentic self-esteem is rooted in the understanding that their individual unique gifts inform their vocation. Since our difference is scriptural and deliberate, it is fundamental to my discussion that a perceptive system of accounting education will celebrate that diversity and thus encourage life to the full. Given the impersonality of our modern existence, it is increasingly hard for us to entertain the possibility that we have been personally intended and designed by a benevolent God for a specific purpose, but that is exactly what the story of Eden point towards. The thesis argues that without a belief in and awareness of our own giftedness our vocation may pass un-lived. This insight brings us back to Eden.

3.3.2 Humanity as a reflection of the Divine

Then Yahweh God gave the man this command, 'You are free to eat of all the trees in the garden. But of the tree of the knowledge of good and evil you are not to eat; for, the day you eat of that, you are doomed to die. (Gen 2: 16-17)

The second aspect of the Genesis narrative that directly informs this definition of life to the full is the understanding that Yahweh's human creation is made in the image of the creator. We know from Genesis that 'God created man in the image of himself' (Gen 1:27), and here we first begin to see the detail of their similarity in the symbolism of Adam's freedom.

Yahweh does not create a garden with only trees that give life; instead, he allows Adam to live in proximity to fruit that will be harmful if he chooses to eat it. Rather than treat Adam like a child who cannot be trusted with this complexity, God dignifies Adam with the right to choose how he will live and the opportunity to fulfil his role and 'take care' of Eden (Smilanski 2000). This decision to grant Adam the fullness of this choice rather than simply puppeteer him,

illustrates the enormity of the God's optimism in the man he has created. Moreover, it reflects the scriptural reality that Adam is *like* Yahweh and esteemed by him²⁶.

The recognition of our true self, in the divine image, is then a recognition of the fact that we are known and loved by God. As such it is utterly different from any other kind of spiritual awakening. (Merton 1949, p.26)

In his book, *Healing in the Spirit*, writer and theologian Jim McManus examines the scriptural reality of what it means to say that humanity is created in the image and likeness of God. McManus argues that if the human person is to live the fullness of their vocation, then they must understand themselves as a creative image of Yahweh, and by nature, 'very good' (Gen 1:3). Indeed, McManus demonstrates that, scripturally speaking, not only does the human person reflect God's own characteristics, but also, they are a work of art by that same creator.

You created my inmost self, knit me together in my mother's womb...you knew me through and through, my being held no secrets from you, when I was being formed in secret, textured in the depths of the earth... For so many marvels I thank you; a wonder am I, and all your works are wonders. (Ps 139: 13-14)

We are the clay, you are the potter; we are all the work of your hand. (Is 64: 7-9)

McManus argues that this issue of *esteem* is central if an individual is to live life to the full, because a person who does not understand their inherent worth in God's mind will struggle to discern and choose their vocation freely. A useful example of this vocational doubt comes from Bruce Larson's book *What God Wants to Know* (1993). His work examines some of the most interesting questions posed by God throughout the many books of the bible; and perhaps one of the most relevant to this discussion is asked of Moses, the Old Testament prophet. In the book of Exodus God commissions Moses, an exiled shepherd, to lead the

²⁶ I will give up whole nations to save your life, because you are precious to me and because I love you and give you honour. (Is 43:3)

enslaved Israelites out of Egypt (Ex 3:16-22). Moses objects, citing his inadequacies, and asks how he will demonstrate that his appointment as leader of the Israelites is a divinely-bestowed mantle. God responds with the question: What is that in your hand? (Ex 4:2), and tells Moses to use his staff, the familiar tool of his shepherdship to perform miracles that will demonstrate his celestial support to the people. While the stories of modern vocations may not be so dramatic, the symbolism of this passage is still important. Moses' crisis of confidence meant he had to be cajoled into fulfilling the leadership role he was born for because he felt himself unworthy of the job. His reluctance to accept the implications of Yahweh's personal interest in him showed he was unconvinced of the power of the Spirit and was set to deny Israel the leader they needed. As we will see from the evidence in Chapters 5, 6 and 7, even after four years of university, many accounting students have a similar experience. They rarely have a clear sense of what they have in their hands and little awareness of their gifts or confidence in their abilities. Indeed, the thesis proposes this crisis of giftedness is a central factor undermining authentic vocational pursuit.

Similarly then, in the story of Eden, Yahweh does not determine Adam's choice because to do so would dishonour him by rendering him mindless, and this is the essence of the understanding that God created men (and later women) authentically free (Butterworth 1969). In fact, Adam is free even to the extent that he may exercise his will by rejecting his creator. Additionally God equips Adam with a piece of important information; namely, that if he eats of the tree of knowledge he will be 'doomed to die'. Therefore, not only is he allowed the fullness of his right to choose, but even if his choice is ultimately to reject God, Yahweh will honour this too by allowing the consequences of that decision, despite it being inherently opposed to his own will. This understanding that God esteems his human creation develops further as the story continues.

Yahweh God said, 'It is not right that the man should be alone. I shall make him a helper.' So from the soil Yahweh God fashioned all the wild animals and all the birds of heaven. These he brought to the man to see what he would call them; each one was to bear the name the man would give it. The man gave names to all the cattle, all the birds of heaven and all the wild animals. But no helper suitable for the man was found for him. (Gen 2:18-20)

Here in the narrative, God declares 'it is not right that the man should be alone' and begins to create new birds and animals for Eden. As he creates, Yahweh brings the creatures to the man to see what he will name them, and in doing so highlights something interesting. Looking back at the first chapter of Genesis we see that to name the elements of the world is what Yahweh's himself does²⁷ and here he entrusts Adam with this same authority. In fact, if we refer to the first chapter of Genesis, the story begins with God's spoken command: 'Let there be light', as God literally *speaks* into existence the elements of the world. In speaking, Yahweh creates, because his own Spirit (which has been moving over the water (Gen 1:3)) is exhaled and fulfils his spoken command²⁸. Therefore, the symbolism of the story demonstrates that God's word is so infinitely powerful that it is in essence creative²⁹. From this, we can infer the creative power of the spoken word as well as the revelation that God has breathed something of this power into Adam. At this stage, we also learn that the man God has designed is essentially a social being. Yahweh makes it clear that it is not good for him to be alone and we can interpret his power of creative speech as something best applied relationally. Later scriptures confirm that the power of the Spirit breathed into the man, is given in part to empower community³⁰ and again, the detail of the text demonstrates that man, and later woman, are made in the image and likeness of God (Gen 1:27). The essential centrality of this relationship to the human condition is best exemplified by the creation of Adam's helpmate.

Then Yahweh God made the man fall into a deep sleep. And, while he was asleep he took one of his ribs and closed the flesh up again forthwith. Yahweh God fashioned the rib he had taken from the man into a woman, and brought her to the man. And the man said:

This at last is bone of my bones

And flesh of my flesh

²⁷ God called light 'day' and darkness he called 'night' (Gen 1:5). God called the vault 'heaven'... ' (Gen 1: 8). God called the dry land 'earth' and the mass of waters 'seas' (Gen 1:10)

²⁸ It is interesting to note that most Christian perspectives consider the word of God to be literally alive; that is, living independently through the Spirit of God with their own activity and purpose.

²⁹ In the beginning was the word (John 1:1)

³⁰ The particular manifestation of the Spirit granted to each one is to be used for the common good (1 Cor 12:7)

She shall be called Woman,

Because she was taken from Man.

This is why a man leaves his father and mother and becomes attached to his wife, and they become one flesh. Now both of them were naked, the man and his wife, but they felt no shame before each other. (Gen 2: 21-25)

The first thing to say about this particular excerpt from the Genesis text is that the relational insights it provides between Adam and Eve and the respective roles of men and women are enough to write another thesis entirely (Eldredge 1992, 2000, 2001, 2002, 2003). Unfortunately, this research does not require us to explore these insights here, but only to draw out some basic ideas relevant to our discussion on education. The first of these is concerned with the individuality of the human person. The rib from which Eve is formed is taken from Adam; therefore, the initial symbolism of Eve's creation tells us that she is honoured by God as Adam is. In being formed from Adam's rib, she shares fully in his relationship with God. That is, all the ways we have seen Yahweh esteem Adam, apply also to Eve (Eldredge 2005). Indeed, it is interesting to note that the translation of the word 'helpmate' used to describe Eve comes from the original Hebrew word *ezer-kenegdo* meaning 'equal to him' or 'corresponding to him' (Eldredge 2000). Having said this, we see that, despite being formed from Adam's rib, Eve is not the same as him: Eve is a new creation differing from Adam in some important ways as a compliment to him, not a reflection. As we have seen already Yahweh's creation 'in his own image' of both man and woman (Gen 1:27) indicates that Eve, in her difference from Adam reflects something about God that Adam does not and vice versa. This is relevant to our discussion of education because by extension it shows us that the individuality each person reflects is divinely intended. Having earlier explored the personal nature of human vocations, perhaps the individuality of human giftedness should be unsurprising, but in fact, it is an often-overlooked aspect of both education and vocation.

3.3.3 Consequences of Choosing Against the Vocational Self

Now the snake was the most subtle of all the animals that Yahweh God had made. It asked the woman ‘Did God really say you were not to eat from any of the trees in the garden?’ The woman answered the snake, ‘We may eat the fruit of the trees in the garden. But of the fruit of the tree in the middle of the garden God said, “You must not eat it nor touch it, under pain of death.”’ (Gen 3: 1-3)

As soon as chapter three of Genesis begins, the mood of the narrative immediately reflects a change in tone. The entrance of the snake or serpent³¹ brings with it the awareness that the time to choose life or be ‘doomed to die’ is approaching (Deut 30:18). We are clearly told that Yahweh himself created the snake and we see repetition of an important theme; Yahweh allows the snake to exist in proximity to Adam and Eve. As we saw earlier, for God to intervene and defend the garden against the snake would undermine Adam’s role as guardian of Eden, even though the very fact that the snake has been able to penetrate the garden and engage in dialogue with Eve indicates that Adam at this moment is not protecting his charge as he should. This is the case even though ‘her husband was with her’ throughout her interaction with the snake. We also immediately see the uncertainty introduced by the subtlety of the snake’s question: in asking whether God does not allow Eve to eat any of the fruit, he introduces the idea that God is unnecessarily restricting her. It is interesting to note the change in terminology here (not so obvious in the English translation); until this point in the story God has been referred to as ‘Yahweh’, loosely meaning *father*, the serpent refers to him as *Elohim*, a less familiar term and Eve responds in kind (Schelkle 1979).

Then the snake said to the woman, ‘No, you will not die! God knows in fact that the day you eat it your eyes will be opened and you will be like gods, knowing good from evil.’ The woman saw that the tree was good to eat and pleasing to the eye, and

³¹ The translation from the Hebrew means ‘shimmering one’ and comes from the same root of the word *seraph*, meaning a superhuman being. ‘Seraphim’ is a word most commonly used to refer to one of the legions of heavenly angels. This would be in keeping with the belief that Satan, whom the serpent is taken to represent, was once an archangel who rebelled against God and was expelled from heaven. This idea is referred to at various points in the old and new testaments but most clearly in the gospel of Luke: *I watched Satan fall like lightning from heaven* (Lk 10:18)

that it was enticing for the wisdom that it could give. So she took some of its fruit and ate it. She also gave some to her husband who was with her and he ate it. Then their eyes of both of them were opened and they realised they were naked. (Gen 3: 4-7)

What happens here in the story reflects an unravelling of the established relationships as the serpent introduces Eve to both *doubt* and *knowledge*. The serpent first appeals to her vanity, her desire to be like God and to know what he knows. Interestingly Eve very quickly forgets that she is already like God because she was created as such (Gen 1:26). Having entertained this doubt, Eve surrenders to her desire to have the same wisdom as God and she eats of the fruit. We also see the effect of her intimacy with Adam; because she is 'flesh of his flesh' it is easy for her to lead him into the same choice. These few paragraphs of the story are relevant to our discussion of education because the thesis propose that the consequences Adam and Eve experience as a result of their decision in the garden are reflected in modern day life, particularly in education. That is, the fall of these archetypal characters and their subsequent experience tells us something about the difficulties we observe in university level accounting. To illustrate this theory the consequences are explored below.

The man and his wife heard the sound of Yahweh God walking in the garden in the cool of the day, and they hid from Yahweh God among the trees of the garden. But Yahweh God called to the man. 'Where are you?' he asked. 'I heard the sound of you in the garden,' he replied. 'I was afraid because I was naked, so I hid.' (Gen 3:8-10)

The first and immediate consequences we see of eating the fruit of the tree of knowledge are *fear* and *shame*. Yahweh (the father again) walks in the garden³² and the couple hide from him because they are naked. Immediately the contrast to the earlier scene when they were naked and unashamed is obvious and we see the beginnings of self-doubt take a hold of them. Eating of the fruit has meant their 'eyes were opened' (Gen 3:7) and they see themselves

³² Yahweh's walk in the garden symbolises his own proximity to Adam and Eve and indicates the depth of relationship he has with them.

differently, they do not behold themselves proudly any more; in fact, they hide from God because they do not expect him to esteem them now that they are disobedient and 'naked'. This initial reaction is interesting if we extend it to the question of education. As we will see in later chapters, the evidence collected repeatedly highlights the issue of how accounting students see themselves. Often their sense of themselves is incongruent with their actual abilities and they do not esteem themselves highly. To compensate for their felt inadequacy they exert tremendous energy achieving external benchmarks of success to establish their self-worth relative to an indisputable measure. This will be explored in depth as we continue, but for now, it is interesting to note that the first effect of choosing against Yahweh's vocational intent for Adam and Eve is that it affects their ability to believe in their created goodness; this distorts their self-esteem and instils in them feelings of self-doubt and shame.

The second response Adam and Eve feel is *fear*. Until now fear did not exist for them because they had no reason to be afraid; but having eaten the fruit they are 'doomed to die' although as yet they do not know what this will mean. Again, we see the division that their choice has created, and they hide from their creator in their anxiety. This theme is also apparent in the evidence collected where both students and educators indicate that they employ behaviours that constitute hiding from educational situations they find threatening or confusing. This fear response, which perhaps is natural in the face of uncertainty, has the potential to undermine dialogue in education and create false barriers between individuals.

'Who told you that you were naked?' he asked. 'Have you been eating from the tree I forbade you to eat?' The man replied, 'It was the woman you put with me; she gave me some fruit and I ate it.' God said to the woman, 'Why did you do that?' The woman replied, 'The snake tempted me and I ate.' (Gen 3:8-13)

The final observable consequence of Adam and Eve's disobedience is their desire to *avoid responsibility* for what they have done. When Yahweh questions Adam, his instinct is to blame Eve, who in turn blames the snake. In blaming Eve, Adam allows division to take root and given that they are 'one flesh', their distance from each other means incompleteness in themselves. This disintegration compounds their defencelessness against the subtlety of the snake and the division between them contributes to their vulnerability. The conclusion of the

story of Eden sees God adjudicate the foretold punishment to the snake, the woman and the man respectively. For Adam and Eve, this culminates in expulsion from the garden, symbolising their forfeited right to live closely with Yahweh in paradise. Yahweh honours them then, even in their (and his) distress, by allowing the consequences of their decision to occur; and in doing so he authenticates their freedom.

Then Yahweh God said, 'Now that the man has become like one of us in knowing good from evil, he must not be allowed to reach out his hand and pick from the tree of life too, and eat and live forever!' So Yahweh God expelled him from the garden of Eden, to till the soil from which he had been taken. He banished the man, and in front of the garden of Eden he posted the great winged creatures and the fiery flashing sword, to guard the way to the tree of life. (Gen 3:22-24)

3.4 The Relevance of Genesis for Accounting Education

As we have seen, the story of Eden illuminates some important characteristics about the nature of the human person and humanity's relationship to the divine. Most importantly, it offers three pivotal insights to the question of vocation from a theological perspective. By demonstrating first, that Spirit animates a unique vocational identity; second, that the human person reflects the image and likeness of God and third, the consequences of choosing *against* God's vocational intention, it provides the fundamental basis of the thesis discussion. Additionally, each of these biblical insights regarding the relationship between Spirit, purpose and giftedness inform the relationship between accounting education and vocational pursuit.

3.4.1 Implications for Accounting Pedagogy

First, if we consider that Spirit animates the human person and facilitates the fulfilment of purpose, then educational approaches that do not allow that Spirit to be expressed will limit the potential for accounting students and educators to have life to the full. At the most basic level, this implies that a good system of education will respect the need for exploration by the student to discern the purpose of their lives. Additionally, if Spirit is understood to be an

agent of power then a sophisticated education system will encourage students and educators to draw on that strength. Indeed, where this is not the case the educational experience undermines the potential of students and educators to be as fully breathed into life as they could be. Despite the fact that few of us would claim to hear the voice of God instructing our life choices; with discernment, the jigsaw of individual desires and abilities can be pieced together to inform our understanding of what action a vocation might be calling us into. This means, good instruction in accounting will be considerate of whether teaching methods and content allow students to explore the character of their Spirit and express what they find; such genuinely empowering pedagogy will create the space and opportunity for students to develop and grow confident in the pursuit of their own Spirit-given purpose.

Second, if God's Spirit deliberately authors individuality of purpose and uniqueness of gifts in every individual, then only an educational methodology respectful of difference will be appropriate. The literature often demonstrates the stereotypical assumption that students of accounting feel and believe similar things, whereas Genesis proposes that they are unique creations of God. While the thesis certainly does not propose religious education at the university level, it does suggest that accounting students can benefit from education that conveys to them that their existence is not accidental and that their own particular giftedness can inform their vocation. Perhaps it is uncommon to think of accounting students as gifted, but theologians repeatedly highlight this basic quality of the human person. This implies that good education will encourage students to embrace and apply those gifts, thus benefiting from the particular ways in which they reflect divinity. Chapter 4 explores the erroneous assumption that accounting students have unremarkable gifts and abilities, and ultimately the research finds this causes significant conflict and unnecessary misunderstanding during the learning process. In contrast, this chapter proposes that authentic education gives both students and educators an opportunity to discern through the learning experience where the strength of their individuality lies. Since authentic self-esteem is rooted in the understanding of self as an inherently creative and deliberate reflection of God, it is fundamental that accounting education should celebrate this diversity.

The third implication of the insights from Genesis for accounting education is that un-lived vocations can be the result of unaccepted selves. Eve defies God because the serpent suggests

she is incomplete without the knowledge of good and evil; thus, she seeks to remedy her inadequacy and chooses against Yahweh's vocational intent for her that she live forever with him in Eden. This is interesting because it demonstrates that where an individual esteems him or herself as God intended, their resulting respect for self can prevent them from making decisions that detract from their potential. We have also seen from the text on the creation of Eve is that she and Adam stood before each other naked and unashamed, and this detail is central because of what it tells us about human nature. While this may seem out of place in a university level discussion of accounting, this chapter argues to the contrary. As the discussion of the evidence will show, often the lack of a sense of inherent worth was undermining the ability of students and educators to teach and learn without unwarranted fears. Thus, accounting education can acknowledge any potential vocational distortion by considering the need to feel secure in the knowledge that each individual is a personal creation of God, just as this innate understanding allows Adam and Eve their freedom in each other's eyes. Later chapters demonstrate that this question of esteem has important implications for the health and integration of an individual because the distortion of self-esteem and the subsequent distortion of vocation it creates was a very real issue in the research. Without a genuine ability to consider themselves positively, accounting students may struggle with a distorted understanding of their vocation, which can mean applying themselves to career, and even a life they were not created to sustain. As we will see, where the positive aspects of the created self are not given due weight, the result is a false identity constructed in response to the demands of the social world, often because the authentic self is thought to be inadequate or inappropriate. The participating students repeatedly referred to the tension between who they are and who they want to be, what they do and what they want to do. The subsequent distortion of self-image becomes debilitating as the criticism heard in everyday life begins to undermine both worth and giftedness.

The fourth educational insight from the Genesis text is the fundamental relationship between the spoken word, the movement of the Spirit and subsequent fulfilment of purpose. The above scriptures indicate that when God speaks, Spirit animates and action results as God creates by literally speaking the elements of the world into existence. Not only that, but we have seen from the symbolism and the naming of the animals that Adam and Eve share in this significant power. As we will see throughout the remaining chapters, the ability and

opportunity to name the world is an essential element of humanisation, and our word represents the ability to dialogue and the engagement of the person in the social world. Those able to speak their word are empowered because their communication allows liberation, recognition and pursuit of their own purpose, and similarly, Genesis illustrates that the power of the spoken word cannot be underestimated. The power of the creative word is available to us both as a resource (the word God speaks to us through his Spirit has the ability to sustain us), and as an instrument of power (the word is our means of engagement). To say that we speak (and live) creatively means that the way in which we dialogue (and engage) brings forth life. That is, it literally creates by giving birth to new ideas, relationships and depth. This has implications for the education of young accountants because if we accept that we live mostly fully when we promote community, then the structure and content of life-giving accounting classes will encourage authentic dialogue. This insight will be particularly relevant in later sections when we explore the ways in which silence, the antithesis of the word, can undermine life-giving education. We see echoes of Genesis reflected in accounting education when individuals withdraw from one another to protect themselves from perceived conflict. Like Adam and Eve in hiding, their fear and isolation becomes weakening in itself.

Finally, the story of Eden demonstrates how important it is that the vocational decision of how to live must be personally chosen. Genesis demonstrates that the imposition of false boundaries in decision-making contradicts our created nature, which includes the need and ability to choose freely. The relationship that God establishes with Adam in the garden reflects a radical understanding of personal freedom, and it is central to this thesis to propose that this relationship between choice and responsibility is part of what is absent in university education. As we will see, accounting education (as with many disciplines) assumes much on behalf of the student, rather than risk the consequences of empowering their personal choice. By adopting educational methods that undermine the centrality of authentic decisions, accounting education reduces the dignity of its students and educators³³. Consequently, the thesis argues that only when students are confident in their right to reject any vocational pressure in their lives, including that of God himself, can a pedagogical approach be genuinely empowering.

³³ To alienate human beings from their own decision-making is to change them into objects. (Freire, 1970 p66)

3.5 Conclusions

This chapter has used the biblical book of Genesis to highlight some basic insights about the nature of humanity and therefore the qualities that characterise 'life to the full' (John 10:10). By developing three central ideas from this creation myth, the chapter sought to establish a theological basis, which will underpin the rest of the thesis. First, the chapter argued that the Spirit (or breath of God) animates human beings to a unique and personal purpose; second, each individual is created in the image and likeness of God; and third, there are observable consequences when a person chooses against their vocational identity as evidenced by their desires and gifts. By demonstrating how important it is that an individual freely choose their own vocation, the chapter aimed to refocus the question of accounting education. Indeed, given the spiritual consequences of vocational distortion, the thesis proposes it is indefensible for accounting pedagogy to assume a vocation on behalf of its students. Consequently, the educative function of accounting must be carefully reconsidered, and this will be the task of Chapter 4.

When suffering becomes intense, we are forced to examine the deeper dimensions of our condition and to consider sources of insight that may have seemed uncouth when we and our world were humming with power and success...the spiritual traditions offer hope that is hard to find elsewhere, for all of them are ultimately concerned with getting us reconnected. These traditions build on the great truth that beneath the broken surface of our lives there remains – in the words of Thomas Merton, 'a hidden wholeness'. (Palmer 1983, px)

Chapter 4: Review of the Literature

- Interviewer** **What did you want to be when you were younger?**
- Rachel** **An astronaut**
- (Everyone laughs)**
- Rachel** **I did! I still want to be an astronaut... I'm just getting my CA so that I can work for NASA!**
- (Everyone laughs again)**
- Interviewer** **Why is that a joke?**
- Lisa** **Because that's what we've been taught... I think it's something subconsciously we've been taught.**
- Interviewer** **Who taught you?**
- Lisa** **I don't know.**

4.1 Introduction

Making pottery... involves more than telling the clay what to become. The clay presses back on the potter's hands, telling her what it can and cannot do – and if she fails to listen, the outcome will be both frail and ungainly. Engineering involves more than telling materials what they must do. If the engineer does not honour the nature of the steel or wood or the stone, his failure will go well beyond aesthetics: the bridge or the building will collapse and put human life in peril. (Palmer 1983, p16)

Throughout the literature in education, many writers examine the difficulties that arise when an educative process undermines the need of either students or educators to freely learn and teach in ways that reflect their experience and understanding of the world. These works are

particularly pertinent in accounting education, where one of the great tensions of the educative question is manifest. Namely, how can a course of study devote pedagogical energy to creatively educating students for the inevitable ambiguity and richness of life, while at the same time equipping them with the degree of technical expertise they will need to succeed in modern working environments? Understanding this tension is central to the research question.

This question is relevant, because where students appear to have made their vocational decisions through their choice to train within a specific discipline, the pedagogical approach of that education often assumes a narrower focus than it otherwise would. Simply put, in many cases such courses assume that students have already answered the question of what they will do with their lives by enrolling in a specialised course. While perhaps this is somewhat natural given the stated aim of such courses, the thesis asks whether this assumption of vocational certainty is accurate in accounting, and whether it affects a students' conception of their own vocation for their course to assume they have no further need to explore these issues. These questions are born of the observation that there is a difference between *education* and *training* (Gray et al 2001); classes seeking to educate implicitly allow students to explore vocational questions, whereas courses that seek to train, assume students have already answered such questions in their own lives. Therefore, the thesis explores whether the extent to which the accounting degree privileges its training function over a wider educative function, will influence the extent to which accounting students are empowered to explore their vocational hopes and therefore their 'original selfhood given by God' (Palmer 1983, p10).

Before we can reasonably explore these ideas through the empirical evidence, it is essential to visit both the existing general educational literature and the literature in accounting education to review existing theories. There are many, many writers whose prior work can inform this research question and by exploring their significant ideas, this chapter hopes to clarify the role that accounting education might play in determining whether students are able to heed the voice within them telling them 'the person they were born to be' (Palmer 1983).

4.2 Education that Teaches Ways of Being

The freedom to make a life for oneself based on fulfilling work that one freely chooses is, for me, an essential aspect of life in a democracy, and if so called real-world education denies this freedom, then it must be opposed as dangerous. That doesn't imply that we become 'unreal' and deceive our students about the obstacles to fulfilment and the need for intelligent navigation and thoughtful compromise. Rather, it means that we help them keep their dreams while struggling to survive in practical ways. It means that we keep our teaching focussed on hope and possibility rather than on conformity and mere survival. (Herbert Kohl 1994, p66)

In his book, *I Won't Learn from You* (1994) educator Herbert Kohl discusses the difficulties that can arise when an educator, or an institution, makes assumptions in their teaching about who their students are, and therefore the nature of what they should learn about the world. He argues that these assumptions, often made unconsciously on behalf of the students, are of crucial importance. Not only will they define the classroom experiences of both teacher and educator but also, more importantly, they will influence how students understand their role in the world and their relationship to the power of established knowledge (Kohl 1976). Kohl demonstrates that this dynamic, between those who desire to learn about the world and those whose responsibility it is to pass on something about our collective understanding, is one that is immensely important, not least because it tends to legitimate particular ways of 'being in the world' (Lehmen 1992), while undermining others. Ivan Illich refers to these learned attitudes as the 'hidden curriculum' (1971), pointing out that when students learn seemingly neutral information, they also absorb other ideas that are implicit in the way the information is presented and discussed. These insights about the importance of implied neutrality are a useful place to begin reviewing the existing literature because they have direct bearing on the pedagogical approach of the undergraduate accounting degree.

4.3 The Training Function of Accounting Education

If we accept the above distinction between education and training (Gray et al 2001), then we can describe the fully accredited accounting degree as a specialist course, whose training function is to prepare students for a career in some aspect of professional accounting (AECC 1989, Bedford 1986). While in principle the educative function of the course is much wider, those who have some relationship to the course (students, educators, university and profession) also recognise that one of the aims of accredited classes is to prepare students to complete professional traineeships and work in related roles either in accounting firms or within industry (Davidson and Etherington 1995). Given that one of the purposes of courses that encompass a training function is to convey what is already established knowledge within the related profession, it is a central objective of the undergraduate accounting degree to school students in the basics of accounting practice as defined by the accredited curriculum (Gray et al 1994). Since the professional accounting institutes in Scotland determine the content of the respective accredited degrees, there are limits in the extent to which such content can be responsive to the needs and desires of any particular group of students and faculty (Aronowitz and Giroux 1991). In a sense, the very nature of the undergraduate accredited training is that it *deliberately* makes assumptions about what students should know and educators should teach (Zeff 1989). Given Kohl's warning that any assumptions about what and how a student should learn can be definitive for their understanding of both knowledge and the world, this dynamic is worth considering.

Paulo Freire is one author whose work does consider this dynamic and he explores some of the difficulties that arise when those teaching or learning assume the purpose of education is to 'regulate the way the world enters into the student and make them more passive still' (Freire, 1970 p57). His theory proposes that when this happens, educators come to *own* knowledge in the eyes of the students, creating a powerful myth of educator infallibility. Where such a myth exists, students become oppressed by knowledge because they believe the power of expertise to be something external to them that is unchanged by their engagement with it. Here we begin to see the tension of the educative and training functions. In the case of standardised practice, it may well be that educators do possess relevant knowledge and the student cannot

contribute anything substantial to it, neither do educators expect them to, since the institutional and legal bodies have already developed best practice externally (Paisey and Paisey 2000). In this case, students may receive only limited invitation to explore questions in any depth because standard practice already dictates some of the desirable conclusions (Power 1991, Loeb 1988). Therefore, in some circumstances pedagogical approaches that may undermine other more inclusive educational processes are thought tolerable, and even necessary, given the training function of the course. Various authors confirm that in these cases students may disengage intellectually and personally from the formal educative process because they find no comfortable place to occupy within it (Horton and Freire 1990, Neill 1962).

The literature in accounting education has recognised these pedagogical tensions for some time (Gray et al 1994, Humphrey et al 1996, Lewis et al 1992, Owen et al 1994); indeed, research within the discipline is still debating the extent to which the requirement to teach standard practice is definitive (Thomson and Bebbington 2004). There is also much practical literature within accounting education that examines how best to teach students (Bonk and Smith 1998, English et al 1999, Sawyer et al 2000, Bremser and White 2000), how best to maintain high pass rates (Bashir 2000, Kern 2000), and how best to guide students through the most vulnerable drop out times (Harwood 1999, Donelan and Philipich 2002). While these texts are undeniably useful in addressing some of the difficulties of classroom techniques, other authors argue that there is much more to say in the face of these potentially restrictive dynamics in accounting education (Boyce 2004, Dillard and Tinker 1996, Fogarty 1997, McPhail and Gray 1996). Accordingly, the critical accounting literature extensively examines the educational responsibility of educators (Marton and Booth 1997, Ramsden 1992) and problematises the non-critical presentation of technical questions and their implied neutrality (Love 1992, Hooper et al 1997). Despite sources indicating that educators often support technical education during the early years of accounting because they believe critical ideas potentially undermine students' chances of mastering the techniques of standard practice (Humphrey et al 1992), there is also much opposition for this position (Boehm 1992, Friedlan 1995, Norton et al 2004, Teach and Govahi 1993). The literature indicates that some accounting educators find parts of the accredited accounting material unsophisticated and repetitive and feel confined by structural factors limiting their ability to educate as fully as they would like (Fogarty 1997).

These factors resonate widely in the discipline where it is common for hundreds of students learn the basics of accounting practice and thought in dictated lectures. While this educator/student dynamic is partly an unfortunate consequence of funding and time restrictions, it also demonstrates the pedagogical assumption that in the first instance, the educator should fill up the students with knowledge and the student should passively receive it (Freire 1970). The literature is clear in its concern that these pedagogical habits may encourage students to be passively connected rather than actively engaged during the accredited years of their education (Geiger and Ogilby 2000, McPhail 2004, Seaman and Crooker 1999). As a result, they may be confident in using the techniques of accounting, while their ability to grasp the wider conceptual basis of the subject has been neglected (Gray et al 1994, Gambling 1983, Houghton and Hronsky 1993, Page and Hopwood 1986).

Before moving on, it is important to note that while the thesis examines the undergraduate accounting degree specifically, the tensions between education and training are certainly not exclusive to this discipline. Canning (2000) warns against the 'superficial nature of learning taking place on competence-based vocational education programmes' and often this debate centres on issues of 'technical-rational' versus 'professional artistry' models of education (Bond and Wilson 2000). Perhaps most obviously, both medical and legal education have long traditions of seeking to marry professional competency with other more person centred issues (Barrett 1998, Lucas et al 2004); similarly, current literature has developed to explore this tension in disciplines as diverse as archaeology (Aitchison 2004) and professional care (Soden and Halliday 2000). Indeed, existing studies from other disciplines recognise that education with a vocational emphasis has the power to change student perceptions of their vocational development and specialisation (Caires and Almeida 2005) while studies in tourism demonstrate a 'complex combination of tensions and contradictions' in how the vocational identities of workers are shaped (Marhuenda and Martinez 2004). The ever-closer relationship between educational institutions and industry has created a degree of pedagogical pressure for the universities (Tynjälä et al 2003) and in other disciplines, the failure to distinguish employer-led standards from other forms of higher education is also seen to be detrimental to the degree course.

Discourses surrounding competency based training relate particularly to the importance of developing 'procedural, technical knowers' rather than 'reflective problem solvers', and 'standardized, adaptable workers' rather than 'innovators' or 'initiators'. Thus competency based training often seems to preclude the kind of transformative learning that could potentially lead to social and technological innovation in the workplace and enriching personal and cultural change. Moreover, while some discourses surrounding CBT relate to 'empowered, committed workers', it appears that the lived experience of working life may sometimes contradict these claims. (James 2002, p369)

This research from other disciplines also extends to the role of the educator and the ways in which teachers in different educational contexts view their roles (Peretz et al 2003). Ninetta (2005) explores the professional identities of educators in vocational adult education and concludes that these identities shape their relationships with students and the teaching strategies they privilege. Santoro's (2003) study with Australian educators demonstrates that those with work histories as 'teachers' strongly resist the ways that current discourses of vocational education position them as 'trainers'. Moreover, those who have formed their educator identity as simply being a 'deliverer' of a standardized curriculum often experienced a degree deprofessionalization.

4.4 Educational Detachment in Accounting Students

These ideas are relevant to the research question because they begin to explain the detachment of accounting students as identified by Lucas and Meyer (2005). Their work demonstrates that accounting students bring a range of quite different motivations and intentions to their studies (Lindblom and Ylanne 2004, Lucas and Meyer 2005, Prosser 1993); therefore, assuming students have homogeneous learning needs can oversimplify the relational dynamic of the educative process (Cooper and Miller 1991, Daroca and Nourayi 1994, Wolk and Nikolai 1997). These studies confirm that some of the taken for granted assumptions about education have the potential to be immensely inhibitory for the students, and as a result students can become *detached* rather than *engaged* (Lucas and Meyer 2005). Kohl identifies this pattern in his

work, and argues that students often make a conscious decision to 'not learn' if they believe something related to the teaching methods or the content of the material implicitly disrespects them in some way (Kohl 1994). He describes their response to such situations as creative maladjustment; that is, a student will try to find ways to 'live harmoniously with his environment – the physical, social, intellectual and moral – and with himself, keeping intact his personal integrity' (p130). Kohl's observations inform the research question because they demonstrate the degree to which pedagogical assumptions can reach beyond the classroom and become absorbed into the students' understanding of themselves and the world (McPhail 2001). These insights also illustrate the extent to which students sometimes actively have to seek ways to reconcile their formal educational experiences with their own values and beliefs. The literature indicates that unreflective ways of constructing knowledge and expertise, have the power to undermine something authentic within the person, the consequence of which is to 'live divided', sometimes at great personal and spiritual cost (Palmer 1990, 1996, 1999, 2000).

Throughout his works, the educational theorist A.S. Neill further develops these ideas of diversity and integrity as they relate to educational settings (Neill, 1960, 1992). His writings show that, students can feel conflicted if the content or delivery of their classes implicitly assumes a way for them to *be* within the world. This might be a specific working role, but it may also be that their classes assume an attitude towards the nature of the physical or social world. Where students do not agree with this assumed attitude, or simply do not understand it because they do not see the world in the same way, they can experience a genuine tension in reconciling their view of reality with the one that is implicit in the taught material. Students themselves may not necessarily understand their difficulties as being the friction between competing worldviews, even though much of their energy is often required to manage these inconsistencies. Recalling Buechner's definition of a vocation as the place where an individual's 'deep gladness meets the world's deep need' (Palmer 2000, p16); the friction students experience over how they can and should be in the world, may in fact indicate vocational tensions in their lives. The wider educational literature indicates that such vocational confusion is not uncommon during the university years, neither is it specific to accounting (Dingwall and Philip 1983). However, what these sources also illustrate is the degree to which a pedagogical approach that allows students to explore these tensions can

contribute to their healthy resolution. This insight has important implications for accounting education.

4.5 Implications of Detachment for Vocational Pursuit

As we have seen above, the accredited degree is a highly specialised course, which assumes, somewhat reasonably perhaps, that students have already answered the question of what they will do with their lives as is implied by their application to the degree programme. Accordingly, it is the training, rather than the education function of the degree that often takes precedence during the early years as the students are encouraged to establish a level of technical proficiency (Boyce 2004, Gallhofer and Haslam 1996). As the literature in accounting education demonstrates, this proficiency can come at the expense of other important skills, one of which is the students' ability to think critically (Chua 1996, Gray et al 1994, Humphrey et al 1996, Neimark 1996). Various studies indicate that technical questions that only require students to absorb information can undermine their ability to consider information reflexively (McPhail 2001a, 2004, Thomson and Bebbington 2004). Therefore, students of accounting who have not yet had the opportunity to develop their critical thinking skills may find it more difficult to identify and critique educational content which undermines their own understanding of the world. Similarly, they may not recognise pedagogical relationships that seek to disempower them (Kohl 1994). In the context of ethics, McPhail discusses the power of using pedagogical techniques within accounting classes that 'involve encouraging students to reflect on their own personal feelings, experiences and emotions' (2004). He demonstrates that by engaging accounting students through dialogue and reflective consideration of their lived experience, it is possible to awaken them to a more empowered relationship towards both expertise and their ability to choose how to be in the world. Contrastingly, students who have not been exposed to such discursive techniques may well feel overwhelmed by contradictory worldviews and experience them in an unsettling way.

Ultimately, these observations from the literature are important because they demonstrate that, to an extent, the training requirements of the accredited degree deny the complexity that a more holistic education might embrace (Gray et al 2001). Moreover, in making fundamental

assumptions about a student's educative needs, the accounting degree also implicitly assumes a vocation on their behalf. This is worth exploring because both secular and sacred sources indicate that an individual's vocation is highly personal and must be freely chosen (Maslow 1943, Palmer 1983). Repeatedly in the literature, we see that when individuals allow others to impose external definitions of a vocation on them through education, or when they impose such definitions upon themselves, they experience a genuine conflict between their selfhood and their activities (Kohl 1994, Palmer 2000, Starr 2003³⁴). Indeed, influential writers argue that good education will give individuals the time and tools to discern their vocation while encouraging them to make their own authentic choice about whether to pursue it (Neill 1962). If we consider this idea in the context of the literature explored here, we can see that accredited accounting courses at the university level make important assumptions about the students and by extension, the nature of the role they will play in the social world. Obviously, institutions cannot organise and maintain university courses without making some assumptions, but Kohl demonstrates that the assumptions we do make will define much of what happens both in and beyond the classroom. In light of the scriptural insights discussed in Chapter 3 we can see that accounting education may be taking a crucial element in the development of young accountants for granted; that is, their discernment of the role they were created to fulfil in the world. Later evidence will confirm that young accountants may well leave university prepared for a life and a vocation they do not necessarily feel they have chosen. As we will see, while most students survive the educative assumptions made on their behalf by finding techniques to adjust, their spirit is often hurt in some way and they are less 'fully alive' than they might be. In these cases, 'creative maladjustment becomes a sane alternative to giving up' (Kohl p130), when powerful educational structures seek to prepare students for their future, without ever having asked them about the voice *in here* directing their potential. This observation - that familiar educational techniques sometimes disregard the voice of those they seek to educate - brings this discussion to the work of Paulo Freire.

³⁴ This is a reference to The Collected Works of St. Teresa of Avila (1515-1582) , *The Way of Perfection* and *The Interior Castle* , translated by Mirabai Starr (2003)

4.6 Pedagogy of the Oppressed

As we have seen from the discussion so far, both the general education literature and the research in accounting education have identified the issues that are central to the research question. All of these authors contribute significantly to this discussion of the relationship between education and vocation; however, the writings of Paulo Freire stand out as having particular explanatory power. In particular, his *Pedagogy of the Oppressed* (1970) provides a robust framework in which to locate many of the vocational tensions that accounting students currently experience and find some solutions. For this reason, the following sections will explore his theory of dehumanising education in depth. Prior to this, there has been some work that recognises the value of Freire's ideas in accounting (Thomson and Bebbington 2004, McPhail 2004), and which explores its practical application within the discipline. The thesis hopes to contribute to this discussion in the literature. Therefore, the following sections illustrate the power of education either to liberate or to dominate, and therefore the degree to which educational relationships can be definitive in the vocational lives of those who have come to learn. Despite this, Freire's theory is not perfect, and there are also critiques of his work in the current literature. In view of that, the final section will explore these limitations and their application within the boundaries of the thesis.

4.6.1 Banking and Problem-posing Education

Both humanisation and dehumanisation are possibilities for a person as an uncompleted being conscious of their incompleteness...but...only the first is the people's vocation. (Freire 1970, p25)

From Freire's perspective, any educational engagement allows the possibility of both humanisation and dehumanisation; these two ends are characterised by very different pedagogical assumptions and have very different effects in the lives of those involved. As we will see from this and later chapters, the intent and roles adopted by participants in oppressive environments differ dramatically from those in emancipatory ones. This allows us to identify

the genuine educational relationship that exists in accounting because students and educators exhibit different behaviours in humanising and dehumanising contexts respectively. In Freirian theory, dehumanising education is identifiable because it uses 'banking' techniques, whereas humanising education employs a 'problem-posing' approach (1970, p53). To begin with then, these important terms require some clarification.

Freire identifies banking education as an oppressive pedagogical approach, widely used in education and often unconsciously applied. Banking refers to contexts where both student and educator assume knowledge is located with the educator, therefore the educator does their best to deposit his or her knowledge while the student does their best to absorb it, unchanged and in its entirety. This seemingly natural way of teaching and learning is oppressive because it defines knowledge as simply what the educator knows, and transfers their ontology to the student without question. The student of banking education is passive and obedient, measuring their success by the extent to which they are able to reflect these received beliefs back to the educator.

Narration (with the teacher as narrator) leads the students to memorise mechanically the narrated content. Worse yet, it turns them into 'containers', into 'receptacles' to be 'filled' by the teacher. The more completely she fills the receptacles, the better a teacher she is. The more meekly the receptacles permit themselves to be filled, the better students they are. Education thus becomes an act of depositing, in which the students are the depositories and the teacher is the depositor... This is the banking concept of education. (1970, p53)

Alternatively, problem-posing education demands the full, conscious participation of both the educator and the student. The aim of this engagement is a dual creation and recreation of what they each know about reality and the result is an increasingly emancipatory knowledge for all participants.

Problem-posing education bases itself on creativity and stimulates true reflection and action upon reality, thereby responding to the vocation of persons as beings

who are authentic only when engaged in inquiry and creative transformation. (1970, p65)

By looking at the characteristics of these different contexts and behaviours, this chapter aims to demonstrate that we can identify aspects of the banking in approach current accredited education that are dehumanising. This being this case, Freire's model has the power to explain some of the ways in which accounting education may have created or compounded the vocational tensions in the lives of the research participants. Additionally in later chapters, we will explore evidence in accounting education that indicates both students and educators are finding ways to create more humanising pedagogies; these individuals are reclaiming – largely through the accounting honours degree – their right to education that respects them, and the fullness of their original selfhood and vocational pursuit.

Whereas banking education anaesthetises and inhibits creative power, problem-posing education involves a constant unveiling of reality. The former attempts to maintain the submersion of consciousness; the latter strives for the emergence of consciousness and critical intervention in reality. (1970, p62)

4.6.2 Oppression and Oppressors

As mentioned above, the lived experience of both students and educators in humanising and dehumanising educational contexts is identifiably different, and when referring to dehumanising contexts Freire talks about *oppression*, the *oppressed* and the *oppressor* (1970, p27). For this reason while we discuss the distinction between banking and problem posing education, it is also useful to take a moment to clarify what and whom the thesis refers to in using these terms. Obviously, university level accounting education is not a dictatorship and therefore no one individual has the power to oppress all other participants. For this reason, it may be easy to dismiss the idea that such a system is or can be oppressive or that any participant plays the role of oppressor. While on the surface this may be the case, this chapter argues that the powerful interests in accounting pedagogy are presently coming together in a way that is oppressive towards the student. This is not simply the result of hierarchical individuals who are authoritarian in their approach to teaching, but is located in the

assumptions about the human person and their education that dominate the heart of contemporary accounting courses. It is important to note that the thesis specifically aims to explore the experience of the accounting student, and as a result may show educators' behaviour to be oppressive. This is because in banking situations, the educator establishes himself as the authority, through their institutional power to define the educative relationship, and renders the student oppressed. Other sections will look at how the student shares responsibility for this by allowing the educator to define their role. However, the chapter proposes (as Freire does) that despite their consent, students are still the oppressed group. This is because when educators exercise authority *over* them rather than *with* them, the educator takes ownership of the right to be a dictating power (1970, p38). Having said this, the thesis has no desire to vilify accounting educators. In fact, the research also aims to explore why educators may adopt a banking approach and oppressive educational practices. It will become clear in later chapters that accounting educators also feel oppressed by certain institutional pressures and at times, their response is (often inadvertently) oppressive towards the student. Chapter 5 in particular devotes time to exploring this issue. However, the primary dynamic the research seeks to illuminate is if, and how accounting pedagogy is oppressive towards accounting students.

4.6.3 Characteristics of Dehumanising Education

Freire's distinction between banking and problem-posing education provides a useful theoretical starting point from which to examine accounting education. Before we can reasonably draw conclusions about how his work applies in accounting, it is important to establish a clear understanding of the characteristics of dehumanising education. In describing the central points of this theory, we establish a framework within which to critique current practice in accounting pedagogy.

(Dehumanising) education inhibits creativity and domesticates (although it cannot completely destroy) the intentionality of consciousness by isolating consciousness from the world, thereby denying people their ontological and historical vocation of becoming more fully human. (Freire, 1970, p65)

Freire writes that the ultimate intent behind dehumanising education is for the oppressor to control the oppressed by objectifying them (1970, p110). He or she achieves this by division: the systematic disconnection and conquest of the oppressed group. Division is desirable to the oppressive educator because where the oppressed group is divided they cannot employ either internal strength or strength from the community to exert their right to claim their reality. As a result, they look to the oppressor to define reality on their behalf and in doing so consent to their own oppression. In trying to ensure the oppressed are disconnected, banking education aims to do three things; these are to detach, absorb and anaesthetise those involved (1970, p62). Firstly, an oppressive situation detaches the oppressed, and less obviously the oppressor, from the people around them and from reality itself. This happens because the inherently divisive motivation of oppression absorbs the consciousness of the oppressed individual and with it their transformative ability.

One of the gravest obstacles to the achievement of liberation is that oppressive reality absorbs those within it and thereby acts to submerge human beings' consciousness. (Freire, 1970, p33)

The second aspect of the divisive intent of oppressive education is that of conquest, and here we begin to see the emergence of a deliberate ordering of intention. That is, conquest of the oppressed is secondary to disconnection because individuals disconnected from themselves, each other and reality are immeasurably easier to conquer than those who maintain communicative bonds. In Freire's writing conquest is a layered concept, which means to invade and capture; invasion refers to the invasion of the freedom of the oppressed, more significantly though, in invading their freedom, oppressive education invades their *life*. As we will see later, Freire repeatedly talks about death as an inevitable consequence of unchallenged oppression, going as far as to say that the intent of such oppression is 'sadistic'.

The tendency of the oppressor consciousness to "in-animate" everything and everyone it encounters, in its eagerness to possess, unquestionably corresponds with a tendency towards sadism...one of the characteristics of the oppressor consciousness and its necrophilic view of the world is thus sadism. (1970, p41)

Oppression - overwhelming control - is necrophilic; it is nourished by love of death, not life...Based on a mechanistic, static, naturalistic, spatialized view of consciousness, it transforms the students into receiving objects. It attempts to control thinking and action, leads women and men to adjust to the world, and inhibits their creative power. (1970, p58)

This theme of emotional necrophilia is crucial because it is an emergent theme across the thesis literature. As we have seen, the themes of division and death are important both in the educational sources and in the scriptural literature explored in Chapter 3. Where an individual lives divided, there is always the inevitable death of something crucial to their animation.

The oppressor consciousness, in order to dominate, tries to deter the drive to search, the restlessness, and the creative power which characterises life, it kills life. (Freire 1970, p42)

Freire illustrates this point using the example of culture: to achieve the desired conquest the oppressor invades, disrespects, and destroys the culture of the oppressed, killing off their commonality of tradition and history (1970, p89). Finally, once the invasive stage of oppressive education is complete, the ultimate aim of division is achieved through capture; specifically this means the capture of the perception, ownership and vocation of the oppressed group. By capturing how the oppressed perceive reality the oppressor takes control of the way they see the world and shapes it for them according to his own agenda; in doing so, the intent of the oppressor is to control ownership of that which rightly belongs to the oppressed. By containing and restricting the perception of the oppressed as to what their ownership rights genuinely are, the oppressors' beliefs take up residency within the oppressed such that they perceive reality through the eyes of the oppressor. This type of 'housing' or 'banking', where educator deposits beliefs about reality into the student, has the effect of capturing the vocation of the oppressed group. Ultimately, Freire identifies the motivation of dehumanising education as objectification; that is, the undermining of the right of the individual to the

fullness of their humanity. In oppressive systems, the oppressor achieves this through complex, linked dynamics of power and control.

The 'humanism' of the banking approach masks the effort to turn woman and men into automatons – the very negation of their ontological vocation to be more fully human. (1970, p55)

4.6.4.1 The Experience of the Educator in Dehumanising Education

In a dehumanising system, the educator acts in two recognisable ways. First, they reject the qualities, abilities and needs of the students whom they seek to oppress, and secondly they impose both themselves and their myths of reality on that same group (1970 p154). An educator, who either consciously or unconsciously seeks to oppress, reveals their own belief that the student does not possess qualities of trustworthiness or creativity, and they reveal their conviction that students do not have the ability to know, think or want for themselves (1970 p42). Freire argues that this is the case when he demonstrates that if the educator had faith in these qualities and abilities of the student, then the need to oppress them would be redundant and they would seek a more humanising way to teach. Instead, the oppressive educator ignores the students' qualities and abilities and in doing so negates their need for both liberation and choice.

The second thing the dehumanising educator seeks to do is to impose both themselves and their 'myths' on the student. To achieve this, they assume the roles of regulator, bestower, executer and organiser. As regulator, they take control of both reality and power such that the oppressed are stripped of their right to perceive or intervene (1970 p31). Subsequently, they appoint themselves as the bestower of independence and executer of transformation on behalf of the oppressed. Finally, to maintain these other roles they organise the oppressed; entering into inauthentic pacts with them to avoid any threat to their power and thus maintain the division intended by their dehumanising approach. Additionally the oppressive educator takes the opportunity to impose their myths on the oppressed, which are falsehoods of inferiority and superiority. The educator communicates to the student that they are inferior, conveying to them a real absence of faith in their person and abilities, and establishes their own superiority by assuming it is their right to own and dominate the student (1970 p55). This assumed

superiority comes from the oppressor's belief that their worldview is superior to that of the student. This 'elite' feel it is justifiable, even essential, to unite against the oppressed, because for the oppressive educator, selfhood is established through ownership.

Even in an authentically liberated situation the former oppressors will feel oppressed... because for them to be is to have. The oppressors do not perceive their monopoly on having more as a privilege which dehumanises others and themselves. For them *having* more is an inalienable right... (1970, p39-40)

If we recall the role of the serpent from the Genesis myth in Chapter 4, we can begin to see the relationship between the effects of dehumanising education and the distortion of authentic vocation. The characteristics of the oppressive educator as identified by Freire are strikingly reminiscent of the role of the snake as it convinces Eve that she is inferior to God. Just as oppressive educators implicitly convey to the student that they are incomplete and must seek validation outside of themselves, similarly a myth of inadequacy planted the seed of division and undermined the community in Eden. The effects of this negative pedagogical relationship on the student can be significant, as we can see from the following section.

4.6.4.2 The Experience of the Student in Dehumanising Education

A particular problem is the duality of the oppressed: they are contradictory, divided beings. (1970, p37)

Where the educational model is an oppressive one, the overwhelming experience of the student will be *duality*. As we have seen above, the intent of dehumanising education is division, and where the oppressor has successfully achieved this end, the oppressed students will live with the resulting duality in a very destructive sense.

The oppressed suffer from the duality which has established itself in their innermost being. They discover that without freedom they cannot exist authentically. Yet, although they desire authentic existence, they fear it. They are at one and the same

time themselves and the oppressor whose consciousness they have internalised. The conflict lies in the choice between being wholly themselves or being divided, between ejecting the oppressor within or not ejecting them; between human solidarity or alienation; between following prescriptions or having choices; between being spectators or actors; between acting or having the illusion of acting through the action of the oppressors; between speaking out or being silent, castrated in their power to create and recreate, in their power to transform the world. (Freire 1970, p30)

As Freire makes clear, the duality within the student is a crisis of identity resulting from their internalisation of the educator's mindset; most significantly, they adopt the condemnation of their self and ability (1970 p45). By blaming the student, the oppressive educator kills their sense of self-worth and again we see the necrophilic affects of oppressive teaching. In this situation, the student lives out the educator's belief that they have nothing to offer the educative process and hold themselves in very low esteem (1970 p119).

Self-depreciation is another characteristic of the oppressed which derives from their internalisation of the opinion the oppressors hold of them. So often do they hear that they are good for nothing, know nothing and are incapable of learning anything...that in the end they become convinced of their own unfitness. (Freire 1970, p45)

This sense of unfitness leads the dehumanised student to externalise knowledge, understanding and power. The student believes (because the educator believes) that these qualities are external to them, and that they are things to which they cannot and should not lay claim. The oppressed will assume, as the oppressor does, that the educator understands and possesses reality while they themselves have no powers of creation or recreation. For the student of dehumanising education, although they desire authenticity, they cannot achieve it because they believe that they have no transformative abilities. Evidence of this mindset in the oppressed group indicates that the oppressor has thoroughly imposed both himself and his myths. The final aspect of the dehumanised student's duality is the fear they experience because they both

dependent and alienated. Since the oppressed student profoundly believes that knowledge and power are located solely in the oppressor, they become dependent on the same individual who seeks to control them. Dependent students are recognisable because they obediently try to fit the mould the educator has created in order to avoid the vulnerability of their insecurity.

The more students work at storing the deposits entrusted to them, the less they develop the critical consciousness which would result from their intervention in the world as transformers of that world. The more completely they accept the passive role imposed on them, the more they tend simply to adapt to the world as it is and to the fragmented view of reality deposited in them. (Freire 1970, p54)

As Freire makes clear in his work, the students' desire to protect themselves by reflecting the educator's beliefs causes an alienation that silences their voice from the dialogue and renders them spectators in their own lives. Thus, we can see that the eventual effect of the dehumanising model is to fulfil the intent of the oppressive educator who sought from the beginning to control the student to his own ends.

It follows logically from the banking notion of consciousness that the educator's role is to regulate the way the world 'enters into' the students... since people 'receive' the world as passive entities, education should make them more passive still, and adapt them to the world. The educated individual is the adapted person, because she or he is better 'fit' for the world...this concept is well suited to the purpose of oppressors, whose tranquillity rests on how well people fit the world the oppressors have created, and how little they question it. (Freire 1970, p57)

4.7 Indications of Dehumanising Assumptions in Accounting Education

In his paper, *The dialectic of Accounting Education: from Role Identity to Ego Identity*, McPhail (2001), identifies the power of accounting education either to dominate or to emancipate (see also Dillard and Tinker 1996, Boyce 2004, McPhail 1999). He notes that 'while power does not

operate through accounting education in an overt way it nevertheless subjugates accounting students and serves a particular set of interests' (p479). His paper also quotes Harris in saying such information 'literally distorts students' views of the world and promotes a false consciousness' (Harris 1979). The thesis extends this idea and proposes this false consciousness is part of what is undermining the ability of accounting students to pursue their wider vocational hopes for their lives. As we have seen above, Paulo Freire's ideas are particularly relevant here because they describe the mechanisms through which education sustains such false consciousness. Specifically, his work informs the research question because he portrays the experience of the dehumanised student in detail. Through this detail, Freire demonstrates the centrality of 'the philosophical question confronting the accounting instructor (as to) whether he or she views the student as a receiver of knowledge or as a knowledge constructor' (Bonk and Smith 1998 p115). Freire demonstrates that assuming the student as receiver of knowledge implies they do not have the right or ability to define reality; therefore, invading the teaching space at their expense is justifiable. The result of this is disengagement: students withdraw because they sense no opportunity for genuine connection either to the class material or to each other. Much of the accounting literature identifies the characteristics of this disengagement as it applies specifically to accounting students and numerous studies show the tendency of accounting students to adopt superficial learning techniques (Frisbie 1988, Nelson and Vandrzyk 1996). It seems in the worst cases accredited students perceive the compliant effort their classes require of them and learn not to waste energy thinking outside of the overhead bullet points (Norton 2004). Much literature in accounting demonstrates that introducing students to the basics of accounting without any critique of these systems encourages a sense of neutrality regarding the nature of accounting information (Love 1992, Hooper 1997) and by implication, the nature of knowledge itself (Hines 1988).

In these banking scenarios, the implicit message for accounting students is that to be good accountants they need to learn the techniques of current practice rather than ways to think about practice that transcend specific questions (AEOC 1999). Freire shows how important this is because non-critical rhetoric essentially deprives the student of the opportunity to learn and make judgements for him or her self. As a result, they begin to over-ride their own opinions and privilege their perception of the educator's desired response. This is oppressive

because it does not allow students to problematise the methodological implications of the material, thereby effectively disconnecting them from their ability to reinterpret it in a more empowering way. Such reproduction of restrictive social systems is a theme that is widely discussed in accounting research and various authors have drawn attention to the power of accounting education to perpetuate the dominant hegemony (Gramsci 1971, Cooper 1995). As we will see from the following chapters, banking methods do currently dominate accounting pedagogy and they have an observable affect on accounting students. Regardless of whether students strongly identify themselves with the discipline or whether they retain a degree of educative independence, all of the participants described learning experiences that indicate a significant degree of oppression within accounting classrooms. Moreover, as Chapter 7 makes clear, even when educators subsequently employ a dialogic approach in the accounting honours year, the resulting re-engagement still does not offset the oppressive effect of the previous accredited years in terms of the students' vocational pursuit.

4.8 Limitations of Freirian Theory

As mentioned above, Freirian theories of education are not perfect and it is important to recognise this within the doctoral thesis. In particular, current critiques of his work identify the difficulty in applying a purely dialogic approach in formal education settings (Collins 1998, McLaren and Leonard 1993, Schugurensky 1998). Various writers argue that while dialogic education is an excellent ideal, it is exactly that and educational settings that exist to train students in some aspect of established expertise will find a dialogic approach inappropriate to their educative context (Bugbee 1975, Caulfield 1991, Elias 1976, Ellsworth 1993, Gottlieb et al 1990, Isaacs 1972, Kennedy 1975, Mathew 1980, Stanley 1972, Woock 1972, Zachariah 1986). This research has found that this criticism, while certainly an understandable concern in the practical sense, is best answered by the evidence. Accounting could well be thought of as a training degree where dialogic approaches would be difficult to manage but, as the following chapters will show, both the cost to the student of banking education and the advantage to the student of dialogic methods speaks for itself. At the undergraduate level, any educational approach that leaves the student isolated, disengaged and doubtful of their ability must be re-examined, regardless of how convenient it may be in terms of getting students qualified.

Consequently, this identifiable criticism is implicitly addressed throughout the rest of the thesis.

4.9 Conclusions

This chapter has outlined the education and accounting literature relating to the research question. By making the distinction between education and training, the chapter has examined the accreditation function of accounting education and seen that in preparing students for professional contexts, accounting education often erroneously assumes a vocation on their behalf. Since this assumption also justifies pedagogical approaches that seek to control the student and their educational responsiveness, the chapter identifies the work of Paulo Freire as being a particularly relevant theoretical framework within which to locate the research findings.

To develop this position, the chapter has included an extensive discussion of Freire's theory of dehumanising education and the experiences of both students and educators within such a model. In addition, the chapter has sought to examine the mechanisms through which such oppressive power can be sustained in accounting and to understand the nature of the observable disengagement that it produces in accounting students. By outlining the relationships between this theoretical framework and the other existing literature within the accounting education, the chapter hopes to have clearly located the thesis and its literal contributions.

Before moving on to the discussion of the research evidence and findings, it is useful to take a moment to clarify the central aspects of the literature as identified in Chapters 3 and 4. At this stage, the literature has shown that vocational pursuit is something much deeper than simply a career decision, and at the same time, the pedagogical approaches of accounting education often deny the complexity of that spiritual reality through oppressive teaching methods. Figure 4.1 summarises the discussion of Chapter 4 such that any evidence of vocational distortion and indeed, evidence of vocational fulfilment is easily recognisable in the following chapters.

Similarly, Figure 4.2 summarises the elements of Freirian theory as outlined within this chapter. In a sense, these diagrams provide a checklist of qualities and characteristics, which will help identify the vocational reality of the student participants from the evidence. By illustrating how these elements overlap, the thesis aims to demonstrate that students of accounting experience a genuine degree of tension in their vocational pursuit, which is compounded by the dehumanising assumptions of their degree course. Therefore, as we turn to the discussion of the data collected, these representations of the thesis argument so far are useful to keep in mind.

Figure 4.1: Vocation as a calling to ‘life to the full’

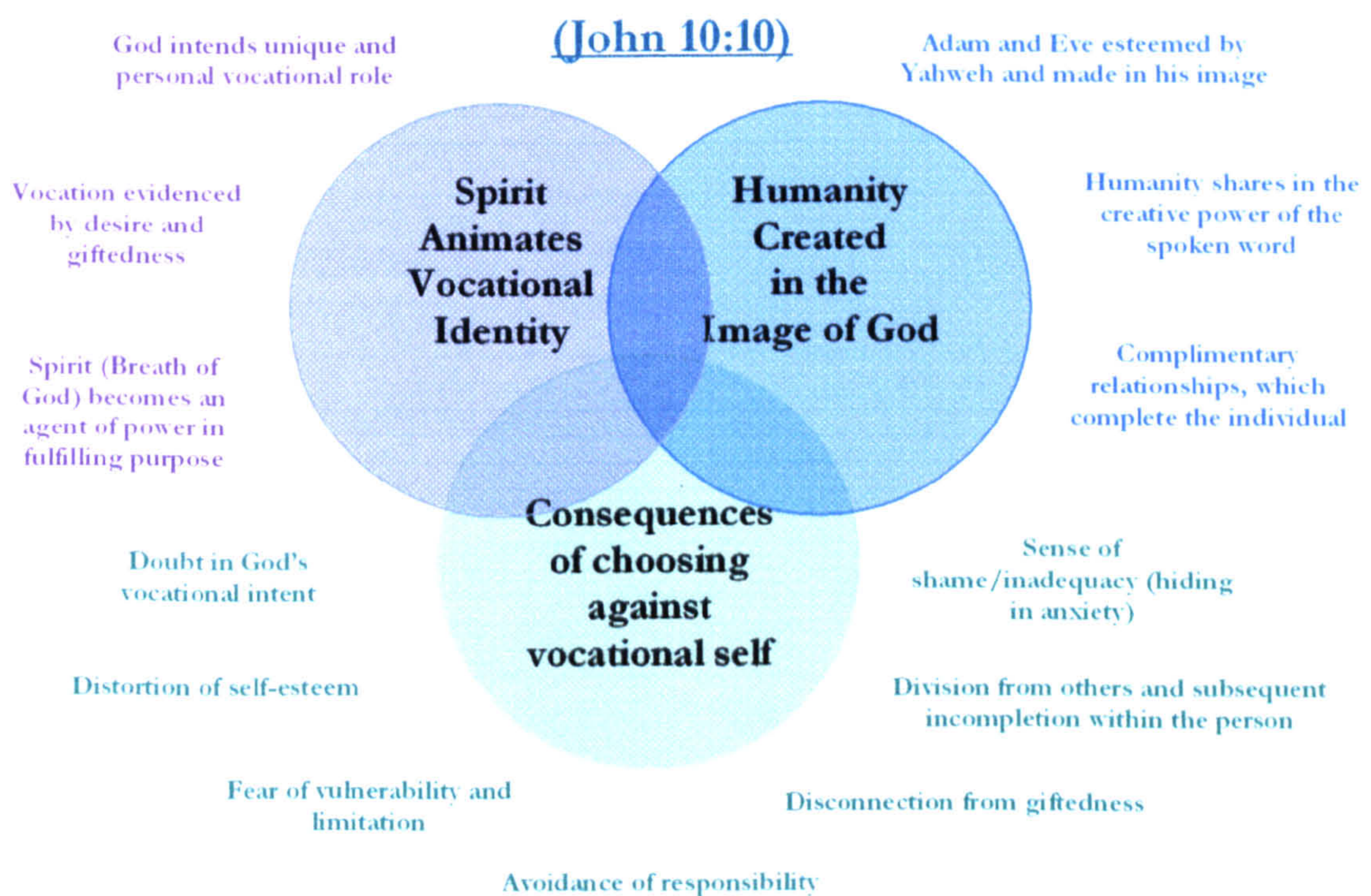
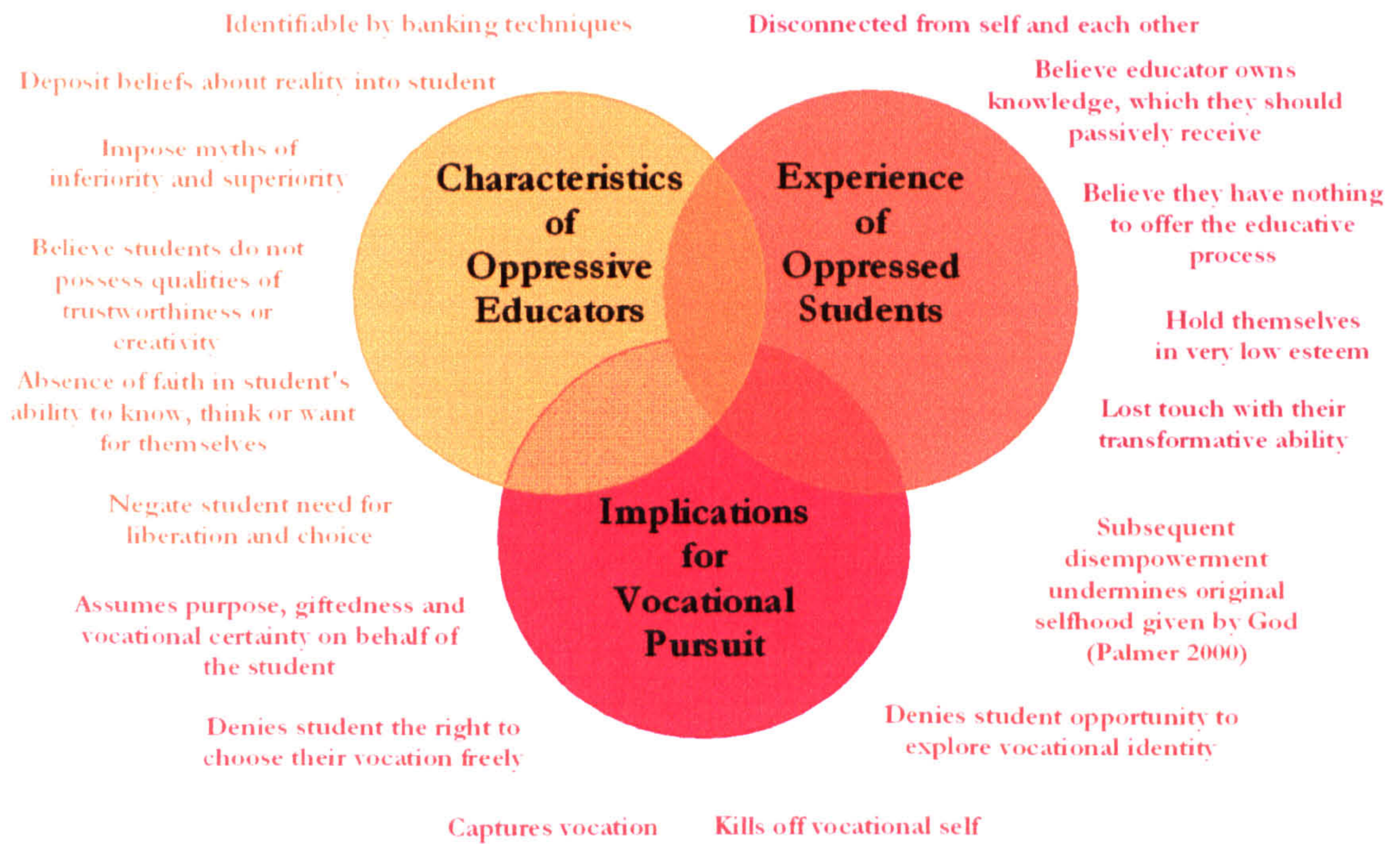


Figure 4.2: Pedagogical Framework (Paulo Freire)



Chapters 5, 6, and 7

The Story of the Evidence

Introduction to the Evidence

In the simplest terms, the aim of Chapters 5 and 6 is to present the personal experiences of students and educators in contexts where accounting pedagogy promotes dehumanising assumptions such as those identified in Chapter 4. Similarly, Chapter 7 presents the contrasting experiences of students and educators in contexts where humanising pedagogy has started to reawaken their vocational hopes. The thesis argues that accounting students are often the recipients of a pedagogy that is implicitly dehumanising and the research asks what this really means for them and their lives. Therefore, the following trilogy of chapters presents the empirical evidence to develop these ideas.

The relational methodology and the qualitative methods have produced some very rich insights into what it means to be accounting students and accounting educators. These insights are at times indicative of highly complex inter-personal dynamics, and for clarity of discussion, I have outlined the evidence in three distinct chapters. Together these chapters present the insights that emerged from the empirical work and they construct a more sophisticated understanding of the relationship between accounting education, accounting students, and their beliefs about their vocational pursuit.

First, Chapter 5 presents the experiences of the students who graduate from the fully accredited degree in accounting and whose educative identity is an *accounting* one. As will be explored more fully in Section 6.2, the term 'accounting identity' is used to refer to participants who *identified themselves* with the accounting discipline; that is, they studied the fully accredited accounting degree and comfortably described themselves as accounting students. In contrast, the students I will describe as having a non-accounting identity were those who tended either to actively disassociate themselves from the accounting discipline during the discussions (in

some cases even when they studied accounting extensively) or those who simply identified themselves more strongly with another university discipline or department. This chapter uses evidence drawn from focus group 1 (FG1) to describe the experiences and ways of thinking that were characteristic of students with an accounting identity; specifically, it explores their beliefs about themselves, their education, their future, and pays particular attention to how these students think about their vocational pursuit. Later in the chapter, the discussion introduces evidence from the questionnaires, which supports these insights and demonstrates that these experiences are representative of this particular student group. Ultimately, the evidence in this chapter overwhelmingly demonstrates that this group display signs of genuine duality around the issue of their vocational decisions.

Following this, Chapter 6 presents the evidence from the technology and business studies (TBS) participants, to introduce the educative experiences of students who express a *non-accounting* identity. This chapter uses evidence from focus group 2 (FG2), to illustrate the insights that emerged from this group and does so with the specific intention of demonstrating that there are significant differences between this group and the first accounting group. Again, these insights are supported with evidence from the questionnaires, which demonstrates that these experiences are characteristic of students' experiences beyond those who participated in the focus group. While both groups described very similar experiences of their accounting classes, the group with non-accounting identities demonstrated ways of thinking about those experiences that made them more likely to respond in an empowered way to the dehumanising pressures of the course. Consequently, the research finds that the group with non-accounting identities were more actively involved in pursuing their sense of vocation and seeking to fulfil their own hopes for their lives.

Finally, Chapter 7 introduces evidence from the participant observation and the educator interviews that demonstrate that both accounting students and educators employ a variety of teaching and learning strategies regardless of their educative identity. Here, the thesis argues that by understanding the differences between these strategies there is the potential to direct accounting education such that it becomes a *dialogic* exchange. That is, one in which educators and students teach and learn in ways that challenge the oppressive assumptions at work in accounting pedagogy. This chapter presents evidence demonstrating that, despite the

widespread existence of the limiting assumptions identified in Chapter 4, it is still possible to create more humanising ways to engage with the accounting material, and therefore reality itself.

Chapter 5:

Dehumanising Education: The Experience of Students with an Accounting Identity

Hugh (Changing) is a waste of time! What's the point of doing a year, then leaving and starting somewhere else and have them teach you something else and waste a year? You might as well stick it out.

Laura Because then you're in a life you don't enjoy rather than just a degree.

Matthew No... (Sarcastically) because a CA opens up many doors...

Int'r³⁵ Do you believe that?

Matthew Yes!

Int'r Are they different doors? Different opportunities that you could move onto?

Matthew One is 221 West George Street, one is 225 West George Street and one is 24 Blythswood Square!³⁶

5.1 Introduction

The purpose of this chapter is to describe the experiences of accounting students during their undergraduate degree, which as Chapter 4 has argued, is characterised by dehumanising assumptions. To do this, the chapter draws extensively on the evidence provided by focus group 1 to illustrate both the experiences, and ways of thinking about these experiences that were characteristic of this student group³⁷. As was explained in Chapter 2, students who study

³⁵ Interviewer

³⁶ These are the addresses of three of the offices of the major accounting firms in Glasgow

³⁷ To distinguish the participants of the focus groups but to protect their confidentiality I have used the names, Laura, Caroline, Matthew and Hugh. For reference to the source, these will be followed by 'FG1'.

accounting do so in various ways and therefore associate themselves with the accounting discipline to different extents. This first evidential chapter aims to highlight the experiences of students who strongly associate themselves with the subject, and whom I will describe as having an *accounting* identity. The following discussion describes the important beliefs this group expressed about themselves, their education and their future, and in particular, it explores how these beliefs affect the way they think about their vocational pursuit. Additionally, these insights are supplemented with evidence from the questionnaires. Ultimately, this chapter will show that students on the accredited course who have an accounting identity believe it is unrealistic for them to think they can fulfil their vocational hopes.

5.2 Accounting Identity Participants: Vocational Hopes

To begin the focus groups I asked the participants; ‘What would you like to do when you grow up?’ This was asked in a playful manner, but it was deliberately intended to do two things. First, the question was used as an icebreaker to let participants relax and become comfortable talking to each other, second it was meant to explore the other desirable career decisions and life paths the participants had chosen *not* to pursue, so that they could study and qualify as accountants³⁸. The question was meant to create a discursive way into their ‘vocational hopes’; that is the desires, either general or specific, that the participants might have in some way for their own lives. As it turned out the question was a very effective icebreaker and participants took some time to answer.

I’ve got a couple! The first one; a writer for the lonely planet, I think that would be tremendous. Or the other thing is to be a creative designer for an advertising company. To write adverts, the concept. That would be a great thing, doing ideas for marketing. Or a scientist, a biologist... a marine biologist. (Matthew, FG1)

³⁸ I also phrased this as: ‘If you felt you could do anything you wanted with your life, what would you do?’

Interior designer, I think I would like to do the whole creative thing and do people's house up for a living. Something where the focus is not on sitting in the office with a paper and pen, because I feel as though that's all I've done. You know what I mean? You've been to school, and then you go to uni and that's holding a pen, and that's what I do now. (Laura, FG1)

I'd probably spend a lot of time travelling. Going to every conceivable place on the planet that I've ever wanted, and then probably do something I could do because it interested me rather than having to make money. (Caroline, FG1)

Oh, I can remember always thinking, 'do something that makes a difference'. I remember in high school I liked modern studies, I really wanted to be a politician... I'd be Sam Seaborn from the West Wing (laughs)... a strategist. (Hugh, FG1)

It was immediately obvious that the participants enjoyed the question and each of them came up with more than one 'dream job', which they were clearly animated about and discussed in some detail. When I asked them to describe the qualities of these jobs, they responded by saying they wanted something 'interesting', 'creative', and 'autonomous', which would 'make a difference in the world' and be 'an achievement'. Participants said specifically they would like to work in an environment where they were in control rather than 'being dictated to', and where they worked on something 'hands on', relating to ideas and concepts. Their responses were both creative and personal, and it is interesting to note that their vocational hopes were as diverse, if not more so, than the group with a non-accounting identity³⁹. Participants were clear that they would like to work in roles that were financially secure, but which also had prospects and a future. This group stressed that they would like work that allowed them to realize personal goals, which included various achievements in music, sport, travel and languages. The central desire seemed to be that participants wanted to do something with their lives that would push them to excel and which they found highly motivating.

³⁹ FG1 responses: Internet trader, pub owner, travel writer, entrepreneur, advertising work, owner of a backpacking store, politician, interior designer, air stewardess, scientist, footballer, astronaut, something travel related.

I'd love to open up a backpackers store, a total student place in Glasgow, but it so risky. The chances are it's not going to be a success so why bother with the risk? Something like 95% of businesses fail in the first five years. (Matthew, FG1)

While the accounting identity participants were discussing these vocational ideas, a second insight into their thinking emerged. Despite being both animated and articulate when discussing these dream careers, almost immediately the group introduced their belief that these hopes were unrealistic.

Unfortunately, the vast majority of people can't do a job they love. It's just the way of life. I mean the people who work in Burger King don't want to work there. I'd rather have done accountancy at uni and got a job, fair enough it's still not the best, but if you're going to hate it you might as well get not bad pay for decent prospects. (Hugh, FG1)

Even though very few of the group had wanted things that were particularly fantastical or unrealistic, they all began to discuss these options in a way that assumed they were either impossible in the first case or missed opportunities. When questioned about why they felt these hopes were unrealistic, the group introduced a belief that they agreed to without exception. They said that people are 'not built to be happy' and contentment is something they 'can't aspire to'. All of the accounting identity participants agreed that job dissatisfaction is simply 'reality'.

Well, ninety five percent of people do a job they don't like, so you may as well do a job you don't like and get paid well for it! (Hugh, FG1)

As the conversation deepened, I asked participants to explain what they meant by this. They said they believed happiness was something unrealistic, because things change and life is outwith their control. When asked about people who were content they said they felt such

people were 'different' from them because they did not care, or that they were not *really* content deep down.

Probably, if you actually spoke to them (content people) they'd be going: 'I can't stand this, it's a pain in the arse and if I had your money I'd be away doing this that and the next thing'. (Caroline, FG1)

Significantly, the accounting group discussion showed that participants were convinced any attempt to pursue their hopes in the present would fail, citing job dissatisfaction as a 'fact of life'. While this was certainly not the case in the practical sense⁴⁰, it was evident that each of the participants held this construction very powerfully. They made it clear that they believed the level of discontentment they experienced at university, at work and in their own lives was unavoidable and they repeatedly described themselves as 'realistic' people.

I have three friends who are off around the world. I'd love to be there, that'd be so cool, but then I thought 'Could I do it?' I'd be giving up a lot to go round the world which, fair enough, would be really good but how long would that last? A year, two years, three years? Then what do I do when I come back? I can't bum about like that for the rest of my life. (Caroline, FG1)

It was clear that this group of students felt resigned towards the idea of unfulfilled hopes, and strongly believed that such hopes were 'romanticised'. The practical implication of this was that the participants felt jobs such as interior designer, biologist or politician were opportunities that they would never, and could never have.

5.3 Accounting Identity Participants: Beliefs about Potential

The tension between the diversity of vocational hopes expressed by the accounting group and their belief that these hopes were unrealistic, led me to ask the participants how they thought

⁴⁰ The participants were all 21 or 22 years old at the time of the focus groups and only one year into their professional accounting traineeships. There was certainly time and opportunity for them to pursue other career opportunities had they chosen to.

about their potential. I deliberately left this question open-ended to see how they would respond, and from this, three interesting insights emerged. These were, first that the participants associated their potential with perfection; second, that they believe their potential is located in the future; and third, that they had a resulting ability to tolerate a delayed sense of fulfilment.

5.3.1 Potential Equated with Perfection

The first word you think of when you think of potential is perfection. That's what you're going for, you're going for something better. Everyone thinks 'oh I can be happy' or 'I can be better', and it's like life is a race. There's always this goal that you're going for, your potential or happiness or whatever. Yeah, I can make more money or be happy or have a better life but you never ever reach it. (Caroline, FG1)

First, the accounting identity participants strongly associated the idea of potential with *perfection*. They expressed the belief that fulfilling their potential meant attaining perfection and therefore it was something they could never achieve.

(Potential is) something you're never going to reach...never going to be perfect. You're always going to have things which are flawed. (Hugh, FG1)

Potential is when you strive to be at a certain place in your life...and you never get there. (Matthew, FG1)

As this aspect of the discussion developed, the participants began to describe meeting their potential as 'being happy with themselves', and again they said this was something they believed they would never have. The group explained this level of contentment was something fleeting because their potential was always expanding, therefore they could always do more to achieve it. This led participants to agree that meeting their potential meant 'being the best', which was in keeping with the competitiveness they later professed to. Because the group constructed potential this way, they felt fulfilling it would mean they had nothing left to achieve.

(Meeting your potential) is about being happy in yourself, with yourself. I would say. I don't think there's any such thing. There are certain aspects of myself I don't think I'll ever fulfil. (Matthew, FG1)

I actually think it would be quite sad if you fulfilled your potential... isn't it always expanding... it's like kaizen budgeting. (Hugh, FG1)

5.3.2 Potential Located in the Future

The second insight into the accounting group's thinking about their potential was that they unanimously believed their ability to meet their potential is something that exists in the future, rather than the present.

This is a stepping-stone to a future point in time... the ultimate utopia. You're just hoping it's going to happen in the future. (Matthew, FG1)

This insight came out of the discussion because I asked the participants whether they felt their accounting degree had helped them realise their potential. Somewhat unexpectedly, this caused quite a heated discussion amongst the participants and it became clear they found this question to be a contentious one. When I questioned them further, they explained that they were not willing to believe that they could meet their potential in the present day because their current work in accounting – in which they strongly felt they were not meeting their potential – would be too difficult to continue. For this reason, they said that they 'had' to believe their potential was something located in the future.

Why have this blind faith in the future? Well, if we didn't think that then we'd be bloody depressed because it (happiness) obviously isn't here now, and if you start thinking it's not going to appear in the future you'd be absolutely gutted. You've got to have hope, you've got to be optimistic or you'd be... like a Goth! (Hugh, FG1)

This developed the question of potential and the participants explored it in some depth. Again, the group associated meeting their potential with 'being content', both of which they assume will only happen in the future. This made sense to them because they did not believe they could, or should, expect to feel content in the present day.

There's no potential for us today... that's a really sad point. (Matthew, FG1)

5.3.3 Resulting Ability to Delay a sense of Fulfilment

The third insight that emerged from this discussion was that, because of the way they thought about their potential, this group of participants had a high capacity to delay their sense of fulfilment and reward. The group talked about this extensively and repeatedly said they would make decisions to do things *now* that they did not enjoy, because they strongly felt these activities would pay off in the longer term. They used their current accounting traineeship as an example, saying that they did not believe fulfilment was a real possibility for them at this stage and was something they hoped to work towards in the future. One participant cited the financial principle: 'Forsaken rewards for future returns'. By constructing their potential as something abstract that exists at some distance from them and their current daily activities, the participants said they were to be able to cope with the negative feelings they would otherwise experience.

I think the thing for us is that we're all prepared to work just now, but we'd hope that once we've made enough money we start thinking about doing things that make us a bit more fulfilled, a bit happier. (Hugh, FG1)

Participants associated these negative feeling with the tension they saw between their chosen career in accounting and their other vocational hopes. However, since happiness was a feeling they attributed to the future rather than the present, their expectation of achieving future happiness explained and justified their discontent in the present. This illustrates a recurring theme throughout the evidence from many of the students with an accounting identity; namely, they were able to disassociate their thoughts and feelings from their actions, and therefore construct a clear mental justification for their choices.

We don't enjoy this right now so we have to say it (the future) must be better. It must be better in the future because it's not that good now, so *surely* and hopefully... (Laura, FG1)

As we will see in Chapter 6, this willingness to tolerate a high degree of dissatisfaction was particular to the accounting identity group and these questions did not provoke the same response from the non-accounting identity participants. As we will see in later sections these beliefs, both about their potential and the future, are a significant factor in the vocational decisions of students with an accounting identity.

5.4 Accounting Identity Participants: Beliefs about Themselves

The insights described above led into the question as to why the participants had chosen to study accounting. I asked them why they had made the decision to apply for the accounting degree and in response, they described some of their beliefs about themselves. The group seemed to feel the decision to study the fully accredited degree was one that was characteristic of a certain type of person. In explaining what had prompted them to make this decision; they described how they saw themselves.

5.4.1 Lack of Passions

(Accounting) for me is probably a lack of anything else. I feel like there is nothing that I know that I wanted to do that would totally fulfil me. (Caroline, FG1)

One of the first things that emerged from the accounting group responses was that they described themselves as having 'no real passions'. The participants said they felt they did not believe in anything strongly and therefore did not feel drawn to a particular role in life. This was an idea that participants referred to repeatedly and it clearly resonated strongly with the whole group.

I don't believe in anything strongly enough, because if I did... if there was one thing, I really really passionately believe in then... I'd be out there. (Hugh, FG1)

This professed lack of direction was particularly interesting because, as we have seen, the participants had already expressed many diverse passions in their vocational hopes; however, they did not attribute any weight to these hopes because they believed them to be unattainable. As a result, they expressed their belief that they did not desire or feel able to pursue a qualification other than accounting.

I didn't do accountancy because that's what I wanted to do. I sat with a university book and went through every single degree course and went 'right I'll do that one', because there was nothing else. (Caroline, FG1)

As I explored this issue more deeply with participants, they attributed their lack of purpose to the difficulty they experienced in making important life decisions. They explained that this was because they felt their personal traits and skills did not particularly inform the direction their lives should take. More than one participant referred to themselves as being a 'jack of all trades'; and others developed this by saying they believed their personalities and abilities did not point clearly towards any life paths which they thought they could seriously consider. Given this, they saw accounting as a 'secure option' with 'good prospects' that they could pursue rather than 'waste' time trying to find clarify whether there were other careers they felt more drawn towards.

If I knew there was something I'd be far happier doing, then I'd do it. But there's not, so it's like, do you potentially waste years looking for that thing and always searching for it and maybe never finding it and ending up more miserable? Or do you stick to something you think: 'yeah this is alright? It makes me money so I may as well stick with it'. (Laura, FG1)

This belief, that time spent discerning between vocational possibilities is wasted time, is one that the group held universally, and it was found to be particular to the students with an accounting identity⁴¹. While the participants with a non-accounting identity saw value in making choices that they may not ultimately decide to pursue, this group of participants were anxious about the time they would lose from making such decisions. The students described their choice to pursue a qualification in accounting almost as a default decision. Since they felt the lack of any other strong passions or purpose, they found themselves at a loss for direction. Participants repeatedly cited this as their explanation for why they had chosen to undertake an accredited accounting degree.

The insight of the participants that they had no real passions, led the focus group to a second observation regarding their choice to study accounting. This was, that when making decisions, the accounting identity students do not necessarily consider what they want or enjoy as part of their discernment process.

There are people who'll say 'I enjoy history, so I'll do history'. But I think with accounts, it's obvious that you know if you do this you'll get a job. So you're thinking again about the future, thinking about the next step and you're not just thinking that for four years you're going to enjoy studying. (Caroline, FG1)

Throughout the discussion, it was clear that, even when this group of accounting students were genuinely struggling to choose between different life options, they do not necessarily privilege what they like or enjoy. Even when students felt their skills and abilities did not particularly inform what they should do with their lives, they also did not necessarily allow their desires to inform their decisions either. The accounting group described their desires as irrelevant, even though their ideas were both imaginative and articulate.

It's like Matthew said, that from an early age it's good to start shooting for a sensible job; a good job, job with a future and stuff. (Hugh, FG1)

⁴¹ As was confirmed by the participant observation

This was interesting because of what it reflected about the participants' ways of thinking about their lives. Participants repeatedly said they would like a 'good job', and when I asked what they meant by this, they said they wanted to have 'options'. They said they had chosen accounting because it was a career in a respected industry with good prospects, which could lead into many different things.

I knew this would get me a job and get me good money, and I could do so many different things: I'd have choices. (Caroline, FG1)

However, this tendency to ignore what they *want* means that they have prioritised activities that they do not feel personally convinced of or to which they feel connected. Ironically, they saw themselves as having fewer options as a result.

Caroline I wanted to do a degree that would give me a lot of choice at the end of the day about what I wanted to do.

Hugh Bad choice then, eh?

Matthew Someone fooled you!

As we are beginning to see, the beliefs the accounting identity group held regarding both themselves and their vocational hopes are unconsciously disempowering for them. Their belief that they will never fulfil their potential convinces them that their dissatisfaction in the present is unavoidable, and therefore this discontentment does not provoke an active response. When I questioned the students on how they had come to believe these things, they said they 'had been taught' to think this way. Despite this, they could not identify where they had learned this attitude, or who had taught them. None of the participants felt they could locate the source of these beliefs, and in the end they attributed them to 'society'. This point in itself was interesting because as we will see in Chapter 6, despite having many shared experiences, the non-accounting identity participants held very different beliefs about their ability to engage effectively with the world. For this first group of students their belief that accounting was all they could do with their lives demonstrated that they were experiencing the

vocational capture identified in Chapter 4. These beliefs in turn had caused a degree of self-regulation that was evident in their subsequent life experiences.

Did I get what I wanted? Yeah, I got a degree I could do lots of different things with... and I chose to be an Android instead. (Laura, FG1)

5.4.2 Avoidance of Risk

To explore the high degree of self-regulation implicit in the responses of the accounting participants, I asked the group why they had chosen to persist with the accredited degree and subsequent traineeships, rather than pursue other things that might be more fulfilling. Their first response was that they saw themselves as being wary of taking risks.

I've got an inherent aversion to risk. I'm risk averse! Somewhere you've adopted this attitude that you might be able to do it, but the chances are that you won't do it, so you're putting yourself on the line. (Hugh, FG1)

The accounting group described themselves as individuals who do not choose to take risks in life or at work. When I asked them to say more about this, they said they saw themselves as people who were 'scared' and 'pessimistic'. Participants attributed this more specifically to being scared of *failing*, saying that their tendency to consider the negative possibilities meant they were likely to set targets they knew they could achieve.

I think it's very much to do with my own make up...I wouldn't want to fail at something so I would always look at the down side, thinking about the risk and where will I be if it fails? (Matthew, FG1)

From the discussion, it was clear that the accounting group saw themselves as people who did not necessarily have the courage to pursue their vocational hopes. They described themselves as 'sheltered', and said they were aware they were from similar comfortable backgrounds and had limited life experience. The group described other individuals who do have the courage to pursue their vocational hopes as being 'different' from them, and said they felt unable to take risks, even when they were demonstrably unhappy with the choices they had made. This

confirmed the earlier observation that the accounting identity participants felt disempowered in some way.

While the group described themselves as intelligent and articulate their discussion revealed a sense of fear that seemed to dominate both their educational decisions and their life experiences. It emerged that this fear directly relates to how others perceive them, and this is the root of their desire to avoid risk. Participants said they also were 'competitive' and it was clear that other peoples' opinion of their achievements profoundly affects their own sense of personal success. They said they experienced a high degree of pressure to succeed in accounting, regardless of what they otherwise might want for themselves.

I can't help thinking that I'm not just doing this for me. You know, my mum and dad have made certain sacrifices financially to put me where I am. I know they've always put great store in, 'get yourself a good job, an education', and I know they're really proud and they see this as a really good option. (Laura, FG1)

The group spent some time discussing their anxiety that they would not achieve the things others expected of them. This suggests that while they see themselves as risk-averse, their desire that others perceive them well means they still engage in activities in which they do not necessarily feel sure they will be successful. This highlights that while the accounting identity participants do not explicitly perceive their life decisions as 'risky', they still experience a high degree of anxiety about whether they will be able to complete these activities, in particular their chartered accounting qualification.

My brother said to me the other night, 'You're not going to fail; you're the brains of the family'. Half of me is totally worried because people see me as this guy that just passes everything, and its like, 'Man, is this some kind of big joke? Is this going to be the time that I fall down? Don't meet the hurdle?' That's a big pressure for me... even though I know my brother would be gutted for me if I failed. I think people think I'm this thing and I've got to live up to it, so the pressure's on to pass again. (Matthew, FG1)

From this, it was clear that the fear of letting others down has become powerful enough in the lives and decisions of the accounting group that it has become self-regulating. This was the case, even to the extent that participants recognised this stress could affect their health. Despite the observation that other people only ask the students to 'do their best', the participants were convinced that their best efforts may not be good enough for those whose opinions they value.

This week my mum dropped me at the train station and I said I'm worried about falling behind in my studying already because it's an intensive course. She said, 'Look, promise me you're not going to make yourself ill with worry. Just do your best and that's all you can do'. (Hugh, FG1)

The students' perceptions of what other people will be satisfied with means they push themselves to achieve beyond others' expectations, while still attributing this to external pressure. The participants' sense of what others think is successful has become the means by which they measure their own worth, even though they admit that the significant people in their lives do not expect this level of achievement from them. In this, we see evidence of the duality that disempowers the oppressed student. On one hand, they have forfeited their desires for their lives to please others, while at the same time they are suffering from their own compulsive need to live up to these perceived expectations

I know they (others) wouldn't see it that way, they would say to quit if I was really unhappy, but it's more what I think of that. I don't think they would say 'you're selfish to be quitting', it's more a personal thing that I feel. It's just that it's hard because it's constant goal after goal after goal. It's never ending upwards. What's your next thing? Standards grades? Highers? Uni? CA? Then you've got the pressure of trying to advance your career, it's quite daunting at times. (Matthew, FG1)

The belief that external achievements, academic or otherwise, determine personal value is reminiscent of the dehumanising assumptions about purpose identified in Chapter 4. The evidence indicates that students who think this way about success have made vocational decisions that do not reflect their own hopes and desires, but rather their sense of what other people want for and from them. These individuals have displaced their own needs to achieve goals that they do not personally desire, which makes them successful at work, but marginalizes their intrinsic needs; students become confident in their abilities as accountants but unconvinced of their self worth without the approval of others. This dependency is a telling characteristic of oppressed individuals, and as Chapter 3 has shown, these beliefs can lead individuals to base their self-validation on qualities that are ultimately irrelevant to their wider vocational purpose. Chapter 7 proposes that the oppressive pedagogy of the accredited degree shares some responsibility for this because it does not challenge students to think differently about their achievements. For now, it is enough to observe that the students with an accounting identity see themselves as risk-averse and are scared to respond to their personal experience because they ultimately locate their success in the eyes of others. This fear of falling appears to be preventing students from responding authentically to their lived experience.

I can't help thinking that I don't think I'd have the balls, for the want of a better word, to quit anyway half way through. I can't help thinking it would be other people as well, it wouldn't just be me I'd be letting down, all the people who've helped put me here. (Hugh, FG1)

5.4.3 Experience of Conflicting Desires

The tension described by the participants in trying to cope with the pressure of the expectations they felt was something that made the group very animated. It was obvious this stress was something they experienced acutely and their responses indicated a real sense of conflict around this issue. This led me to ask the group more about this and their experience of living with decisions that they did not feel wholly reflected their own desires.

I guess it would be nice just to get up in the morning and do something that day that you want to do; something that makes you want to go and do it. I mean, I don't

know what that is... it's certainly not accountancy. I really envy people who seem to be content with where they are and what they're doing, and they want to get up and go and do their job that day. I think that's a pretty good state to be in. (Hugh, FG1)

In response to my question, the group repeatedly said they were dissatisfied with their choice to pursue accounting and they felt compromised as a result. One of the central aspects of this discussion was that the participants experienced a genuine disjunction between what they were doing with their lives and what they felt they wanted to do at a deeper level. Their description of the choices they might make 'naturally', that is, without the perceived pressure, were very different from the choices they had actually made.

I like the people and I like the atmosphere, but the actual job itself - what I do everyday anyway - I think is awful. (Matthew, FG1)

As this discussion developed, participants said they felt they must be essentially materialistic people who were concerned first with making money, which is why they had made these choices. At the same time though, they were anxious about what that materialism might mean for their direction of their life. As the participants explored this materialism, they actually did not necessarily seem to believe that this was one of their own traits, but rather that this was how other people would perceive them. They said this made them feel weak and selfish, and 'not strong enough to give up stuff'.

We're talking about all these lofty ideas about getting up and being happy, but let's take a step back, we're probably quite sad and materialistic at the end of the day. It's a strong person that's going to give up their cars and clothes and nights out and dinners for fulfilment. (Caroline, FG1)

This brought up the question of identity, with participants saying at times they disliked themselves and questioned what they were doing. The group said their lack of enjoyment at work had made them disillusioned and made them think about what they really wanted. One participant reflected on his own competing desires, saying he sometimes found it difficult to

know which of these aspects of himself were truly 'him'. Throughout this part of the conversation, it was clear that the participants found it very unsettling to discuss the tension between their decisions to pursue a career in accounting and their vocational hopes. When I asked them about this, they said it was a difficult topic because it raised the question of why they continued to allow the sense of conflict they experienced in their lives. The group said that exploring these issues in conversation opened up questions and feelings that they would rather not consider.

(To others) Do you not feel sort of ... I was starting to come round to the idea that this is what it's going to be for a few years, but after tonight it's going to be an absolute nightmare again. (Matthew, FG1)

Here again we see the indications of the elements of Genesis in this idea that knowledge also creates doubt and anxiety. The group spent some time exploring this issue, saying they were aware of feeling compromised but that they would rather not think about it. One statement in particular, highlighted this clearly:

I speak to (a colleague) a lot about this and he always says 'Are you not hating this, Are you not hating this?' And I try not to think about it. As soon as I start thinking about how big it is, and that this is my life - if I think of it in those terms - then I'll just be absolutely gutted. It's a job, you keep on getting paid, I'm doing it just now, and I'll leave sometime in the future once I've got my CA. Then I'll sit down and have this appraisal. I'm going to tell him, 'Don't come on the phone and start telling me about how much I should hate it, because I don't want to think about it.' (Hugh, FG1)

This quote best demonstrates an important observation that emerged repeatedly from the first focus group. That is, the participants with an accounting identity described a significant disassociation between the way they felt and thought about their lives, and the way they acted upon those feelings. This group were able to reflect in some depth about the negative aspects

of their decisions, while at the same time maintaining that they would not respond to that negativity in their lives by taking action to change it.

Well in my opinion, what's going to happen after this is that we're going to walk out and be very unsettled, but you know, I don't think anyone in this room would ever quit accounting. No matter how much you hate it, I don't think anyone in this room would ever quit. (Matthew, FG1)

This powerful degree of self-regulation was specific to the accounting group and it deeply affects their vocational decisions. The way the group thinks about their experiences causes them to remain committed to situations that they find emotionally conflicting. The thesis proposes that this way of thinking about reality causes accounting students to act in ways that are inconsistent with their potential, and thus distorts their natural engagement with the world and their vocational choices. In Freirian terms, their perceptions are dehumanising because they encourage them to act in a way that undermines their own vocation to be fully human. In scriptural terms, they are living within a divided house (Luke 11.17). The evidence demonstrates that this sense of conflict causes students to experience a significant degree of duality around the issue of their vocational decisions, which in turn causes them to experience a noticeable degree of confusion and self-deprecation. Since the accounting students construct themselves and reality in the same way as oppressed individuals, they feel disempowered in their ability to engage with the world and transform their own lives.

**My God! You realise we're all going to be committing suicide tonight don't you?
(Laura, FG1)**

5.5 Accounting Identity Participants: Experience of the Accredited Degree

Having devoted a significant amount of time during the focus group to exploring the thinking behind the participants' beliefs about themselves and their potential, it was also central to the

research question to understand if, and how, these ways of understanding are related to the accounting degree course. To explore this relationship I began by asking the group to describe their undergraduate experience at university⁴². Before talking specifically about the accounting degree, we began by exploring the participants' beliefs about education. As a starting point, I asked; what is the purpose of education?

Knowledge is power! (Hugh, FG1)

Participants' immediate responses to this were 'power' and 'money', and although it quickly became clear they did not really believe these to be the most important aspect of education, they did consider them the most practical reasons for pursuing a university-level qualification. The group agreed that university was pointless unless it led into successful employment, and more specifically, employment that would leave them better off than their parents.

**We've been getting it since we were five. These are the things you have to do; you've to go and make money, and be successful, and do better than your parents.
(Caroline, FG1)**

Shortly into this discussion, one of the participants said they felt the purpose of education was self-understanding. This provoked an interesting debate about whether the others thought this was the case. The group came to agree that in theory, this might be true, but that university degrees could not teach self-understanding without imposing rules and therefore brainwashing students. Participants were clearly uncomfortable with the prospect of education that sought to form values, saying they believed this should be a natural process and reserved for the individual's home life.

After this initial discussion, I asked the group to describe their experience during the accredited years. The participants were unanimous that they had been 'boring', 'repetitive', and had simply taught them what they needed to know to gain exemptions from the associated professional exams.

⁴² The participants distinguished the accredited and honours components of their degree as different learning experiences, and therefore I will present the insights about the honours year in later sections.

The first three years was just going through the motions, you were there to do what you had to do. (Hugh, FG1)

They went on to say they felt the social side of their time at university had been disappointing, and they attributed this in part to the anonymity of the large classes. As the group discussed this lack of connection they said, they thought it might be characteristic of the business disciplines, but also that it was their own fault because they had not made more of an effort. In general, the group felt university wasn't what it should have been, and they seemed surprised and disappointed by the superficiality of both the accredited content and the class interaction. The participants said they felt university was a place where they should 'learn to think' but that accounting as a discipline was limited in the extent to which it could challenge students to do so.

I'd say the point of education should be to allow people to think, but then I don't think that is true. I don't think you are allowed to think (in accounting). You're told, this is what you're being taught, so learn this. (Laura, FG1)

It was boring. You didn't even think about it, you just did it because that was what you had to do. It was a formality. Some classes you were just taking the notes and walking out. (Matthew, FG1)

To explore this point further I asked participants why they thought this was the case in accounting and they said they believed two different types of knowledge existed; one, which they associated with their own learning experience at university, and another, which reflected what they felt knowledge should be. First, the participants believed that 'subjective knowledge' is knowledge based on individual opinions and that this was the nature of accounting knowledge. Participants felt knowledge like this was 'dictatorial' and indicated that the institution was seeking to control them and make them conform.

Education is to make you conform, and go and do the job. There's nothing more bizarre, when you think about it, than us all going and getting this education and doing this job. (Caroline, FG1)

In contrast, the participants' also believed in knowledge that was an exercise in enquiry, which included the existing knowledge of earlier generations. Participants constructed this type of knowledge as being 'objective' and 'neutral', and because they felt this type of knowledge reflected an ultimate truth about the world, they believed it to be beyond debate.

There are subjects that are not about opinions. In maths, you're teaching the right or wrong answer. This is how it should be done - it's black or white. (Matthew, FG1)

It is interesting to note that all of the participants considered accounting to be subjective knowledge and therefore less trustworthy than other sources of knowledge. The group debated this for a long time and some central insights emerged. This was an aspect of the discussion where participants were particularly animated, and it was clear that they distrusted knowledge that they considered subjective because they saw this as indicating a lack of substance. The participants strongly associated subjective knowledge (including accounting) with brainwashing, and they were adamant that such knowledge existed to control them. As a result, some of them were very uncomfortable with the idea of knowledge that encouraged values that were not 'objective'. One participant was adamant that 'real' knowledge should always be neutral. This was an interesting aspect of the discussion because it was clear that the participants believe true knowledge is something external both to them and even to the university. In fact, when I asked them for examples of what they believed was genuine knowledge they said they considered only 'pure maths' disciplines as truth. This aspect of the discussion revealed that many of the accounting participants held a deeply positivistic epistemology and even where participants felt they disagreed with the idea that subjective opinion was 'bad', they still found it difficult to articulate and defend that position. As a result, the group maintained that pure knowledge is empowering because it 'opens up your mind', and they felt individuals who had access to knowledge could not be controlled in a negative way.

Dictated knowledge like accounting education will make you conform...but absolute knowledge won't make you do that. (Hugh, FG1)

This discussion about the different types of knowledge prompted one participant to comment that 'A professor or a teacher should never teach a student his or her own personal opinions'. This turned the discussion to the teaching of the course and I asked the participants to describe their accounting educators.

The lecturers at university are obviously very intelligent and intellectual, and not the people to teach the curriculum they're trying to teach. They've got no interest in it. (Laura, FG1)

First, the accounting group identified a degree of disengagement in the accredited teaching, which they attributed to the attitude of the educators. They observed that while the educators were obviously intelligent and freethinking, the group believed they were disinterested in their classes. Participants said they felt the intellectual capabilities of their educators meant they should not teach the accreditation requirements because these classes were just about 'standards and rules', which were obviously of little interest to them because of the clinical nature of such content. The participants said they believed their educators were cynical and research-focussed and that teaching these early years was simply a requirement for them.

We've got to remember that as far as they're concerned, lecturers aren't here to teach us, they're here to do all their research that they want to do and we're just a mere formality. They have to do it as part of being at university; a lot of them obviously don't want to do it. (Caroline, FG1)

It is interesting to note here that the participants expressed a real sense of dissatisfaction at this lack of engagement during their accredited years. Even though participants strongly argued that accounting could not, and should not attempt to form values, they were still disappointed because they felt their educators in the accredited years had not 'taught them to think'. One

participant in particular was adamant that she felt her education had simply taught her to conform to the needs of large corporations, thus implying her belief that the accredited years can affect values and behaviour. The group also expressed an interesting contradiction by saying that educators should not teach students their own opinion but simply pass on 'objective truths'. By saying that their education taught them to conform, the participants indicate that they did not find knowledge empowering when their educators 'simply pass it on', and they did not gain a greater degree of autonomy from this type of learning.

Accountancy... it's not like philosophy... someone decided this is how it should be done. It's a few people's opinions and that's what you're taught. You're having other people's opinions enforced on you - you're being taught this is what other people say 'this is right', 'this is wrong', 'this is how you will do it'. (Caroline, FG1)

This highlights an interesting tension in the participants' beliefs about knowledge. They strongly felt that knowledge should be personally empowering but at the same time, they constructed 'real' knowledge as something they should absorb, but not create. Despite this, the participants described dictated knowledge, with which there was no engagement, as stringent and controlling. The discussion showed that the group see 'absolute' knowledge as something in which they do not share any sense of ownership; this belief that such knowledge is created and maintained by other individuals was one that was specific to the group with an accounting identity.

5.6 Supporting Evidence from the Participant Observation and Questionnaires

As we have seen, the insights from focus group 1 provide an in-depth picture of the vocational decisions and educative experiences of accounting students who identify themselves strongly with the accounting discipline. While the focus group participants were able to articulate these experiences very well, many of these themes also recurred throughout the participant observation and the questionnaires. In particular, these other sources of evidence demonstrate the extensive level of detachment accounting students express towards the subject and some of

the ways in which they experience oppressive educators. This final section presents these supporting insights and thus demonstrates a degree of saturation in the evidence.

Before looking at the questionnaire responses, it is useful to mention one of the details of the feedback. As is discussed more fully in Chapter 8, one limiting factor in the research has been that the concept of educative or educational identity did not emerge until quite late in the data analysis. Had the importance of this fundamental difference in student's thinking been clear earlier in the research, it would have been helpful to include a question about this within the questionnaires. Since it did not, and the questionnaire responses were anonymous, I could not then pursue this further with students after the feedback had been returned. Therefore, in terms of the data gathered from the questionnaires, I did not assess students' educational identities directly by asking about this issue in the survey itself. This means the division of the survey responses in this and the following chapter as being from accounting and non-accounting identity students respectively is a personal categorisation on my part. I based this judgement on the available information regarding students' class choice and my knowledge of how they had behaved throughout the participant observation. I had access to the course choice details of students who had undertaken each class and could observe from this whether they were predominantly students of accounting or whether accounting was only one aspect of a different course. Similarly, because of the personal nature of the participant observation, I knew something about how the students thought about their relationship to accounting and was able to infer whether the proportion of those with educational identities and non-educational from the results. Therefore, from a total of 197 returned questionnaires, 83 responses can be reasonably categorised as students with an accounting identity and 114 with non-accounting identities. The inference of this categorisation contrasts with the educational identities of the focus group participants because these students explicitly identified themselves as accounting students through their responses. This potential limitation in the presentation of the evidence is further discussed within the conclusions.

From these 197 survey responses to the question, *How would you describe this accounting class?* 67 students in total referred to their accounting class as 'boring'. 21 of these were students with accounting identities and 46 with non-accounting identities. Recalling from Chapter 2 that the questionnaire was deliberately designed to be as open-ended as possible, all of these responses

were unprompted⁴³. From the accounting identity responses⁴⁴, many students elaborated on this, describing the class as 'tedious', 'unspectacular', 'dry' and 'laborious'; and perhaps the worst of these described their class as 'coma-inducing'. Repeatedly students said that their boredom made it 'hard to stay awake' in class and one student noticeably said, they liked accounting because they could 'sleep during lectures'. This feedback supported the earlier observations from the focus group that the course was repetitive and students were just 'going through the motions'.

The course may prove useful in the long term but currently it has been uninteresting.

The material being covered seems valid, but it's not being done in the most interesting way.

Lectures are pretty boring which makes it hard to stay interested.

Boring. So boring it is not worth going to the lecture as all I do is fall asleep.

While many of these comments referred to the accounting material itself, the students also repeatedly identified the teaching methods of the educator as contributing to their disengagement in class. Across various classes the students described educators as 'monotonous', 'deadpan', and 'poor communicators' who made lectures 'drag on'.

The lecturer was very monotonous.

Lecturer should liven up a bit because he doesn't give much enthusiasm

Lecturer was boring. Could have been more exciting to hold people's attention

The lectures themselves are not presented in a stimulating manner.

⁴³ That is, the questionnaire did not specifically ask students whether they found the class boring.

⁴⁴ Chapter 7 examines the rest of the responses from the non-accounting group

These observations are important, not simply because they are indicative of poor teaching methods, but also because students identify behaviours that can be explained by the Freirian framework in Chapter 4. During the participant observation, one student described their educator as an 'energy vampire', and said that they 'sucked the life out of the room'. This language is strikingly reminiscent of Freire's warning that oppressive educators have a sadistic effect. From the student responses, it is clear that at times accounting educators are adopting attitudes and methods that seek to control the students in a dehumanising way.

Sometimes the class can be noisy and when the lecturer just picks people at random it can be quite insecure.

During the participant observation, I observed that when such educators ask their class for answers they often ask questions with a 'correct' answer. In cases where they do not receive the desired response, their behaviour (often prolonged silence) can suggest they are angry or unhappy with the class. As one student reported, 'when asking for class answers, the lecturer does not then tell the class the answer'. This technique of withholding expertise from the students reinforces the assumption that educators possess knowledge and students must comply with them before they can access this information. Another student who raised his hand in class was told that 'lectures are not the place to ask questions'. This demonstrates how profoundly the educator controls the learning space: accounting lecturers can and do call upon students to answer questions at will, whereas students do not have the power to ask the same of the educator.

Further evidence of banking techniques was evident throughout the student questionnaire responses. Students described the class material as 'meaningless' to them, 'lacking explanation' and said that they did not get time to 'build and summarise points'. One student in particular summarised this by saying there was 'little explanation of strange accounting 'guidelines''. Again, this demonstrates the common expectation in accounting that in the first instance students should simply absorb information deposited by the educator, even where such information is largely subjective. By arbitrarily controlling rewards - in this case through the

marking scheme – the oppressive educator controls and limits the relationship that students can have with knowledge within the accounting class.

I'm not too keen on the fact that a 'correct' answer often depends on an opinion rather than a fact. This may be the nature of the beast but in a multiple-choice test with only one right answer, it presents a problem.

This issue of assessment was one that students commented on repeatedly and they clearly felt at times that they were unfairly disadvantaged by the exam structure.

The tests had a weird marking scheme and the marks were given out quite highly, if that makes sense, we lost marks for wrong answers.

Don't like the marking scheme. Why should you lose a mark for a wrong answer when you don't lose one for a blank?!?

Through the participant observation, I was able to explore this issue further with the students and found that they thought of assessments as a 'game' that they must learn to play. The described this game as subjective and unpredictable because the rules were determined by the lecturer, and they believed the lecturer was 'disinterested in the class and the success of its students'. This sense of dependency on the educator's goodwill was evident many times throughout the participant observation and it was obvious that often students were confused about their role as learners. It was also clear that the students felt overly reliant on numerical formulae that they did not understand.

The vast number of formulas could be confusing and often made it difficult to start a question, as I didn't know where to begin.

Every formula I used didn't work out the answer. Possibly because the questions are difficult to understand.

This evidence of pedagogical disempowerment demonstrates the effect of dehumanising approaches in accounting education. Repeatedly, the participating students appeared to experience a genuine bewilderment as a result of the learning assumptions made on their behalf.

At the beginning, you were assumed to have knowledge of certain things that I personally had no idea about

As Freire predicts, such an oppressive approach renders the student simply a spectator in the educative process and they are affected the myths of inferiority and superiority promoted by the educator. Confirming the evidence from the focus group, students reported that the 'lecturer made us feel like they would rather be elsewhere'; and where this passivity had taken root, students had come to believe that such dependency is normal.

The truth is I haven't understood entirely *what accounting is*, but I am sure I will continue to learn.

5.7 Conclusions

Chapter 5 has begun the discussion of the evidence by presenting the insights provided by the accounting identity students in focus group 1. By exploring the discussion of the group regarding their potential, their personal qualities and their experience of accounting education, the chapter has tried to present a more sophisticated understanding of the accounting students than currently exists. Given the proposal of Chapter 4 – that accredited education is an example of dehumanising education – this chapter has sought to illustrate the ways accounting students think about their education and their vocational hopes to establish whether these are characteristic of 'oppressed' individuals.

First, the evidence has shown that the accounting group see both 'reality' and themselves in such a way that they believe it is unrealistic for them to pursue and fulfil their vocational

hopes. By assuming that their potential is both unattainable and located in the future, the students have come to believe that their vocational desires are irrelevant to what they will do with their lives. As a result, students have come to believe their dissatisfaction is inevitable. This in turn undermines the extent to which they feel empowered to engage with the world, and to which they believe their engagement can produce desired results.

Second, the chapter explored the beliefs the participants held about themselves through the context of their decision to study and remain in accounting. The participants expressed a lack of direction regarding what they should do with their lives, a desire to avoid risk and a sense of pressure that they would not live up to the expectations of others. These concerns amounted to a significant sense of having compromised themselves, and they go some way towards explaining the conflict of the hopes at the centre of the research question.

Finally, the chapter explored the descriptions of the students of the accredited course with the aim of observing whether there is a relationship between the way students think about the world and their accounting experience at university. This section found that the students believed the course content was superficial and designed to make them conform to corporate environments, thus echoing the vocational capture described in Chapter 4. By presenting supporting evidence from the questionnaires and participant observation, we have seen evidence of the dehumanising attitude of the educator as predicted by Freire (See Figure 5.1). Indeed, all of the elements of oppressive education identified from the literature were observably present in the evidence from the students with accounting identities.

Ultimately then, the chapter was concerned with the way accounting identity students think about their vocational desires and act upon them; and, whether this thinking reflected the dehumanising assumptions of their degree. It has established that students do indeed feel disempowered in a way that directly affects their vocational conception and pursuit (See Figure 5.2). The following chapters aim to develop this initial conclusion using further evidence, and thereby explore the extent to which these beliefs are attributable to the dehumanising assumptions of the fully accredited degree.

Figure 5.1: Pedagogical Framework (Paulo Freire)

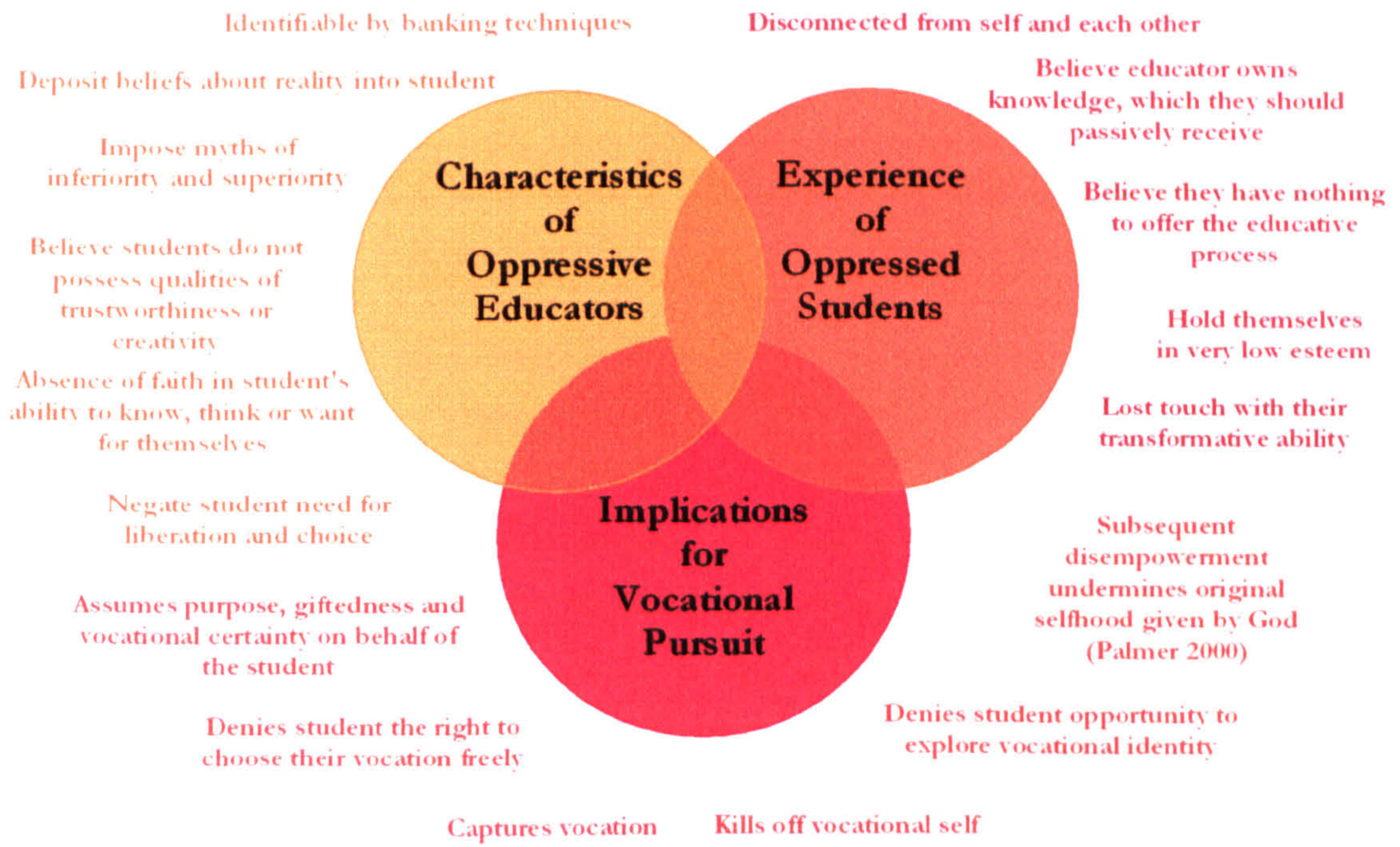
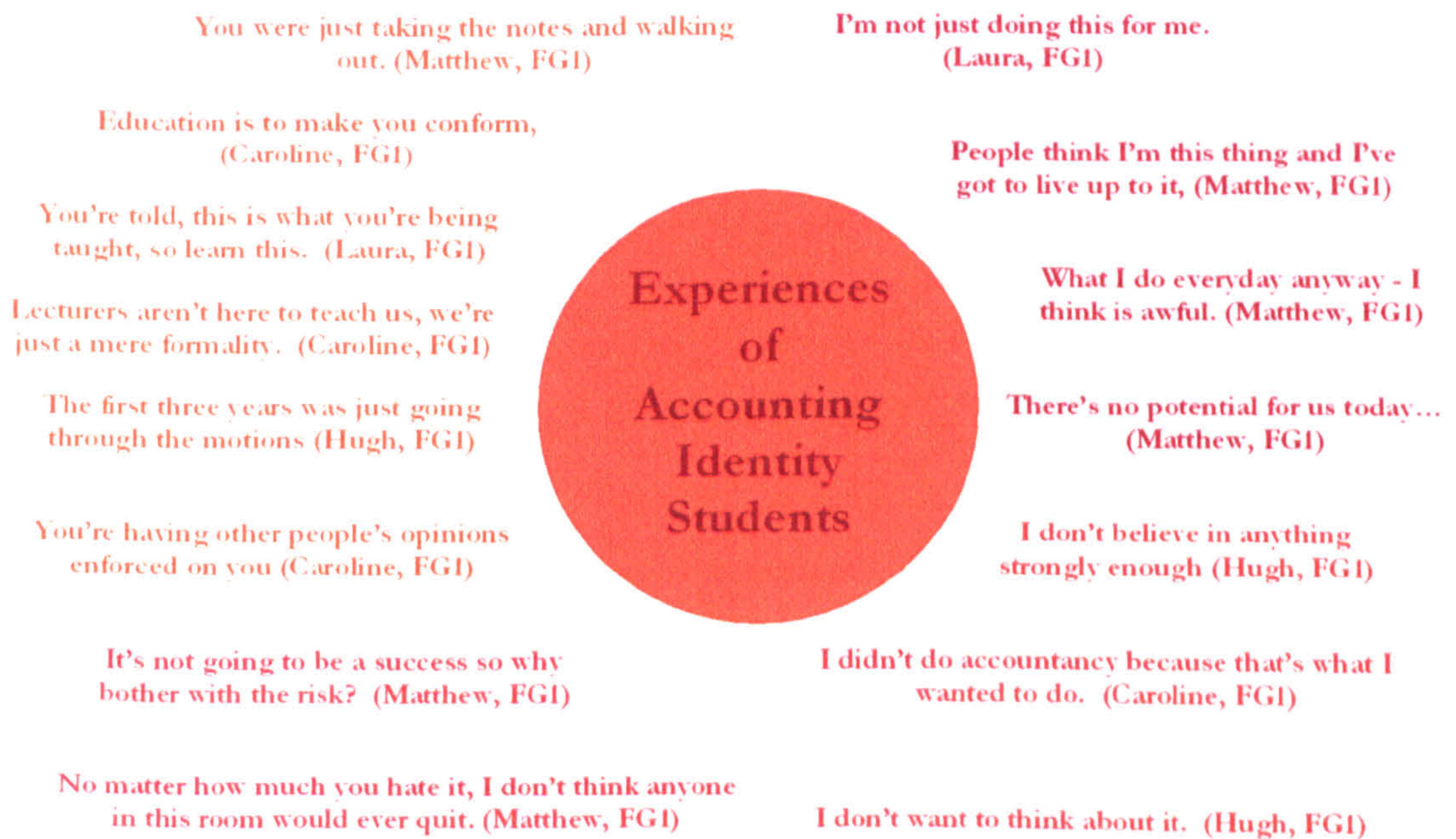


Figure 5.2: Signs of Dehumanising Education



Chapter 6

Dehumanising Education: The Experiences of Students with Non-Accounting Identities

Luke I looked forward to writing my dissertation from about second year of university because that's when I realised you wrote one and I looked forward to it from then. It was almost like this was going to be my chance to say something and that didn't really happen anywhere else. But, later when I went to tell my professor I was doing a PhD he said, 'you won't get a company car doing that will you?'

(Everyone groans)

Gary (Sighing) Aahhh, the mindset...

6.1 Introduction

Chapter 5 demonstrated that the educational experiences of students with an accounting identity, and the way they think about those experiences, is characteristic of oppressed students as outlined in Chapter 4. In contrast, this chapter seeks to demonstrate that the evidence collected from students who had a non-accounting identity was different in some significant ways. While this second group experienced the dehumanising assumptions of accredited classes in a similar way to the accounting group, it became clear throughout the data collection and analysis that they think about and respond to this oppressive pedagogy quite differently. To understand these differences the following chapter will present the evidence from focus

group 2, which again is supplemented by evidence from the participant observation and questionnaires⁴⁶.

Specifically, this chapter will show that in comparison to the group with an accounting identity, the students with a non-accounting identity held significantly different beliefs about their potential and their ability to intervene in reality. While this group still experienced the oppression of the accredited years, their understanding of themselves as individuals who could respond actively to these educational experiences, rather than simply absorb them, made them more able to take action to create change in their own lives. This way of understanding both themselves and reality meant the non-accounting group were more optimistic and more empowered in their ability to pursue their vocational hopes.

Chapter 7 will demonstrate that these different ways of thinking are important because they signify an opportunity to direct accounting pedagogy such that it becomes a more humanising engagement. If, within the wider group of accounting students there are those who demonstrate higher degrees of empowerment in seeking to fulfil their own hopes for their lives, and if this empowerment is related to their educational formation, then this may mean the disempowering duality observed in so many students is not inevitable. Chapter 7 will examine this possibility in depth, but first this chapter will build a comparative picture of the experiences of accounting students with a non-accounting identity in dehumanising education, and in doing so, further the explorative aim of the research.

6.2 Comparative Educative Identity

As can be seen from the discussion so far, the thesis draws a distinction between students who have an accounting identity, and those who do not. This distinction was first born of the evidence from focus group 2, which I will explore within this chapter. While later sections within this chapter will follow the same format as the previous chapter, I address this issue of educative identity first because it contextualises the emergent insights from the two student

⁴⁶ To protect the participants' identities I use the names Gary, Luke, Joanna and Kevin

groups. From the evidence, it appears that educative identity is a significance factor in the extent to which students experience vocational capture and therefore are empowered to intervene in reality and pursue their vocational hopes.

6.2.1 Students with Non-Accounting Educative Identities

All of the students who participated in the research study were students of university level accounting courses. Despite this, there was great diversity in the way they studied accounting and how their accounting classes related to the rest of their degree course. For example, many students involved in the research were students of the fully accredited degree course whose principal subjects were accounting and finance; however, there were also students studying other disciplines who were only involved in one or two basic accounting classes, often as part of a degree in a predominantly different subject (e.g. modern languages or engineering). This difference in emphasis led to an interesting observation during the data analysis; namely, that the student participants in the study had a significant variation in their thinking regarding what I refer to as their educative identity. Some participants specifically thought of themselves as accounting students and would identify themselves as part of the accounting community within the university, while other students did not think of themselves this way. That is, while all of these participants were students of accounting, some of them saw accounting as part of their educative identity, whereas others did not. For the most part, this broad distinction fell down somewhat predictable lines. Students who studied accounting and finance, in particular the fully accredited accounting degree, tended to have a strong accounting identity; whereas students who studied accounting as a smaller (often compulsory) component of a different course tended not to. One interesting example of an exception to this broad rule was obvious in the case of Technology and Business Studies (TBS) students who had chosen accounting as their first principal subject; for this reason, they were asked to participate in focus group 2.

Technology and Business Studies Participants

The Technology and Business Studies course at Strathclyde combines technology with business subjects over a four-year degree. The course prides itself on its strong academic identity and on producing students with a diverse range of skills who are capable of taking on various managerial roles within industry. In the first year of the course, the students choose two technology subjects (from computer science, manufacturing engineering or environmental

technology) and two business subjects (from accounting, economics, finance, management science or marketing). In the second year, students choose one technology and one business subject from those studied in the first year, which they then specialise in for the remainder of their degree. In the final honours year TBS students can opt to complete their dissertation in either their specialised technology or business subject. Additionally, each academic year TBS students take part in an interpersonal and management seminar programme, which aims to develop other skills 'such as public speaking, negotiation, interviewing, decision-making, non-verbal communication, problem-solving, critical thinking, motivation, group dynamics and teamworking' (from Technology and Business Studies course handout).

TBS students who wish their principal subject to be accounting must meet higher academic entrance requirements than those wishing to specialise in any of the other technology and business combinations. These students take on extra classes and their degree is fully accredited by the Institute of Chartered Accountants in Scotland (ICAS). It is clear from the TBS course literature that the accounting stream of the course is highly regarded, and all four major international accounting firms are listed as graduate employers. Additionally, the main graduate testimony in the TBS literature is from a student who is currently undertaking professional Chartered Accountant training.

As we can see from the structure of this degree course, TBS students who choose to study accounting as their principal subject are more than simply casual accounting students. In fact, the only difference between these students and those whose degree is principally in accounting with any other secondary subject combination, are the managerial seminars lasting two hours each week. Despite this, the TBS participants of focus group 2 had a strong non-accounting identity. That is, these students did not see themselves or identify themselves as accountants; indeed, they were careful to disassociate themselves from the subject itself and from the other accounting students with whom they took their classes. This was the case even though the actual material and content of their course was more similar than different from those whom they saw as 'accounting' students, and they fulfilled all the requirements for the fully accredited degree.

This is a particularly interesting comparison when we examine the important decision points for the TBS students. As part of the accounting stream, these students had actually chosen to

prioritise the accounting aspect of their education at *four* different times: namely, in their pre-university application, their choice of first year course subjects⁴⁷, their choice of second year subjects⁴⁸ and in their final honours year dissertation⁴⁹. This TBS group had consistently chosen to pursue accounting to the exclusion of other subjects throughout their undergraduate degree yet despite this, they repeatedly described accounting students as being ‘different’ from them. The evidence collected for the study confirmed this observation – there were indeed differences between these two groups – therefore, this chapter seeks to highlight what those differences were, why they exist, and what they can tell us about the vocational empowerment or disempowerment of accounting students.

Before continuing, it is important to note that the distinction the thesis makes regarding educative identity is one that emerged from the empirical evidence and thus is somewhat embryonic. It is certainly not intended to exclude the possibility of other educative identities; indeed, from the evidence it seems likely that students of other specialist degrees may well associate themselves with their particular discipline strongly enough that they could be said to have a ‘legal identity’ or a ‘language identity’ etc. Unfortunately, there is not space within the thesis to explore the nature of these respective identities in detail but it would be interesting to examine these dynamics and in particular, whether variations in educative identity have any relation to degrees of vocational empowerment. Again, this issue is identified as a case for further research and is revisited in the conclusions chapters.

6.3 TBS Participants: Vocational Hopes

University was the great hope for big things. (Kevin, FG2)

To begin the focus group discussion with the TBS participants, I asked the same icebreaker question as I had done in the first focus group; *What do you want to be when you grow up?* Like the

⁴⁷ Choosing accounting and one other business subject from five possible business options

⁴⁸ Choosing to specialise in accounting in the second year rather than their other business subject

⁴⁹ Choosing to write an extended project of approximately 15,000-20,000 words on an accounting related issue, rather than in their technology subject

accounting group, they were excited about the question and gave a variety of responses, which opened up the discussion.

When I was very young I wanted to be an astronaut or a rocket scientist. Then at school a scientist; biologist I think. As some later point it was a generic 'businessman'. I also had a small stage of wanting to be a journalist. Then I did TBS at uni and now I don't know what I want. I just knew at some stage I wanted to be involved with technology. (Luke, FG2)

My earliest memory is that I wanted to be that generic businesswoman, which was probably the influence of mum and dad since I didn't even know what it meant. Now I've come back to the arts thing because it was more something that I wanted to do. I definitely felt pressure to be a businesswoman and to make money. (Joanna, FG2)

I wanted to be involved with 'something that was changing'. That was technology. (Gary, FG2)

Yeah, I started off similar. The parent's influence and business meant I thought I'd run my parent's printing company. The jobs I wanted were all kind of business minded but vague, then the company went out of business. After that I still wanted to work for myself and start a business. (Kevin, FG2)

The first interesting thing of note about the vocational hopes of the non-accounting group was that their responses to this open-ended question were immediately less diverse and more specifically business orientated than the accounting identity students. As a group, they made it clear that they had always expected to work in business roles of some kind and they seemed comfortable expressing this. This is worthy of note because at the time I approached them to participate in the research they had made diverse career decisions⁵⁰. One participant had

⁵⁰ Although I did not know this when I approached them

started his own business (Kevin), another was a buyer for a technology firm (Joanna), a third had undertaken further study (Luke), and the fourth had just completed a gap year and was about to begin a chartered accounting traineeship with big four firm (Gary). The participants said they felt their hopes for their lives were something that had 'changed over time' and were 'still in motion'. This was perhaps best exemplified by Joanna who, in the time between agreeing to participate and the focus group discussion, had resigned from her job as a buyer and been accepted to study architecture at the Glasgow School of Art.

I chose a pretty general course at uni. Now I've started my own business, which is a branch of my dad's business. What I wanted to do when I was younger is not now what I want to do when I grow up. (Kevin, FG2)

At the end of uni, I knew I wanted to do chartered accountancy. I thought 'I'll go and enjoy it and it'll be good qualification', and I didn't really give it too much thought. Now I'm back after taking a year off, I'm looking at it in a different light. I'm obviously not as excited about doing it; now it's a means to an end. (Gary, FG2)

During this initial question about what they had always wanted to do, one participant echoed the statements of the first focus group, saying that he felt unclear about what he wanted to do with his life and that he never been sure exactly what he would end up doing. He said he felt this was why his direction was still changing, and the rest of the group agreed.

I never had any childhood ambitions. I never said I wanted to be a fireman or anything. I still don't know what I want to be. I just know what I *don't* want to be. (Gary, FG2)

This insight illustrated a first important difference between the two groups; namely, that the TBS group was much more comfortable with the uncertainty of their vocational desires. Where the accounting identity group had professed a desire to avoid 'wasting time' exploring unpredictable avenues that they may feel more connected to, the TBS group saw the ambiguity

in their career hopes as something natural. As a whole, the group discussed these questions in a relaxed way, which led naturally into the question of why they had chosen to study a university degree with an aspect of accounting.

Going to uni was never a question of whether I was going to do it or not. I was always going to do that. At school, putting in effort made you an outcast, so I couldn't wait to get into a peer group that were on my level. Uni was a ticket into something better. (Joanna, FG2)

For me, going to uni was also no question. It was a foregone conclusion. The course choice was the only question. I spent six months in the U.S. before uni, which changed what I wanted. Previously I had wanted a job at the forefront of technology but being in the U.S. made me want a challenge from university, intellectually. I expected uni to make me think and develop; although that wasn't the initial reason I chose the course. (Luke, FG2)

The option at the time was to get a full time job working nine to five doing something that you hate or go to university and have a bit of fun. And they *are* 'the best years of your life.' It just was a good option, get a qualification, if you want to get a job it'll be a lot easier, if you don't know what you want to do you can spend 3 or 4 years and think about it. Business was the only thing that interested me and I thought it was a good way forward. Gives me options and a bit of security. (Gary, FG2)

The responses to this question showed that the motivation for the TBS group to study business with accounting was very similar to the factors affecting the decisions of the accounting identity group. Given the lack of an obvious career choice to which they felt specifically drawn, business and accounting was a 'practical' degree, which they felt would 'give them options' in the future. Despite this, there was some difference here, because the TBS group did not go so far as to say they had 'no real passions'. In fact, it was obvious from

their discussion that they did not think of themselves as lacking passions; rather, they were still trying to understand how those passions could inform what they would do with their lives.

6.4 TBS Participants: Beliefs about Potential

You've always got options. (Kevin, FG2)

As we have seen already, the non-accounting participants repeatedly said they saw their degree as something that would 'give them options'. I wanted to explore this idea further with them, because this also reflected the stated desires of the first focus group. When I asked the group to expand on this issue and whether they believed they had many options open to them, the participants were clear in their response.

Yeah, totally! I look at what other people have and what they do, and what I have and what I can do now I have a good qualification. The options in business are that you can practically do anything. (Gary, FG2)

This was a significant point of departure from the first focus group and it demonstrated something important the thinking of the TBS students; namely, that 'reality' for them was not a constraining factor in the way that had been for the other participants. If we recall, the accounting group had made it clear they were limited in their potential because they had to be 'realistic', whereas, the TBS participants described reality as something much more fluid and positive. This was not to say that the TBS group were necessarily satisfied with their decisions, in fact they also recognised that their degree course had not given them the chance to develop some important aspects of their characters. What was different about their discussion was that they did not see these 'false starts' as something detrimental. In contrast to the first focus group, the TBS participants described their undergraduate experiences as ones that they absorbed into their understanding of themselves.

I'm happy. Despite that fact that finishing my degree made me realise I wished I'd done a different degree, that's been overcome by that fact that I'm back at uni and learning. I'm quite content, but I wouldn't be if I thought these things were static, but they're evolving. (Luke, FG2)

This was an important insight, in particular because it seemed to be directly linked to the issue of empowerment for these participants. Because the group interpreted even 'bad' decisions as being learning experiences, they were able to respond to them in an active way and make different decisions based on them.

I basically wasn't happy with what I was primed to do when I came out of university. I was working as a buyer for a big technology company. It was the perfect job for a third year graduate and I knew it just wasn't me. So... I'm going to art school! And I'm so much happier. (Joanna, FG2)

This responsiveness to dissatisfaction was a pivotal difference between the two groups and it prompted me to ask the participants whether they felt in control of their decisions. Again, in contrast to the accounting group who clearly felt a significant degree of pressure to persist in their chosen degree and subsequent work due to external pressure, the second group described this relationship very differently.

I've always realised you're completely in control of what you want to do. I could start my work in October or I could choose not to. It's completely my decision. At the end of the day, I'm the only person who can make it. My family knows they can guide me and show me what they think is best but they know I'll do whatever I want to do. (Gary, FG2)

This illustrates a degree of self-assurance regarding vocational pursuit, which was not evident in the accounting discussion and as we will see from the following section, this was a recurring theme for the TBS group.

6.5 TBS Participants: Beliefs about Themselves

During the discussion, I asked the TBS participants how they would describe themselves and how they thought other people saw them. This was a question designed to allow them to reflect on their personal qualities and many interesting insights came out of their responses. On analysis, it was clear they had identified three overarching characteristics that they would attribute to themselves.

6.5.1 Self-Confidence and the Ability to be Discursive

If we had opinions, we weren't afraid to show them. You weren't going to just sit there and keep quiet about stuff just because you thought someone might object. You weren't going to think 'I'm not going to say this because it might be controversial'. (Joanna, FG2)

The first thing the group identified about themselves was that they were confident in both themselves and their abilities. They described themselves as 'opinionated' and 'outspoken', and said that they enjoy a degree of healthy conflict. The group described themselves as outgoing and conscious of how others would see them. At one point during the discussion, the group joked about the issue of control, and said they all liked to be in charge. They said this was sometimes a problem during their undergraduate classes because they all had the tendency to 'want to take over' and be the leader during group work activities. One participant in particular, said that over the course of his undergraduate degree he had to work on his group work skills 'for the purposes of social acceptance'.

There are different types of personalities and in that situation people liked to shine, they liked to be seen as outgoing. Wanting to get up and speak, it was competitive in a way because that was often the focus. People wanted to be seen to be outgoing and future managers. (Kevin, FG2)

What was interesting about this aspect of the discussion was that while the group were obviously secure in their own abilities, they also seemed to make a point of deliberately thinking about their skills in this way. This was in contrast to the accounting group who had repeatedly expressed their anxiety over their fear of failing, despite never having met with significant failure in their lives. When the TBS participants felt any doubt in their abilities, they seemed to consciously try to create a degree of distance between themselves and those fears.

My instinctive answer is that I know what I want to be, and what skills I want to develop. I have a rough idea of where I am. Sometimes I think I'm kidding myself and I'm not going to get from here to there - like I should be more aware of my potential and my abilities - but I don't like to think about that. (Luke, FG2)

In many ways, this coping mechanism was similar to that of the accounting group, who also had said there were things they 'just didn't want to think about'; the difference was that the TBS group were empowered by their denial of possible failure, whereas the accounting group were disempowered by their denial of possible success outwith accounting.

6.5.2 Diversity and Support

From the discussion about group work, the TBS participants identified a second quality they felt was characteristic of them; namely, that they were open-minded and diverse. The group attributed this to the diversity of the classes they had participated in at university and commented that they 'saw each other as equals'.

We're outgoing, willing to hear everyone else's point of view and not be channelled into one particular type. That may be because we had to go into different classes and take on the personality of the class. In one you'd be sitting next to accountants, then another class you'd be painting pictures and doing team work stuff. (Joanna, FG2)

While the group discussed this quality, it was obvious from their description that they meant more by this than simply being open to other points of view. Their conversation revealed a

supportive intention embedded in this definition and they confirmed this by the way they referred to their class interaction.

Yeah, because of the time we spent together... it was never right and wrong answers like being in early accounts classes, where you either learn to do it or you don't, or everyone in the class knows how to do this except me. It was always very opinionated and based on what you thought, so you couldn't be totally wrong and that was good. It was quite a discursive crowd, argumentative as well sometimes, but very rarely personally. (Kevin, FG2)

This quote is useful because it highlights an important comparison with the accredited classes. During the accounting focus group, the participants had not described this same supportive dynamic, and in fact, they had made the comment that 'sometimes you were just taking the notes and walking out'. This is an important observation because it revealed that the TBS group felt more socially connected during their university years. If we remember that Freire identifies 'division' as one of the intentions of dehumanising education, we can see that the non-accounting group had managed to maintain a much higher level of social cohesion during their course. One of the participants developed this insight by saying that 'everyone's different and everyone has a role to play' (Kevin), which demonstrates their recognition of a mutual dependency, even in spite of their desire to personally shine.

Luke When we came into accounting classes, we were the clowns at the back.

Joanna It was like, 'let's get TBS through this'.

Kevin It's a family!

6.5.3 Sense of Compromise

The third characteristic that emerged from the focus group was that, like the accounting group, the TBS participants experienced a sense of compromise about having studied accounting.

I think doing accounting primed me to go and make money. You come out of uni and are in the working world and there are so many things that you think are compromised. It's so hard to keep to any principles because of the need to make money or to keep something going, like a new business. I feel I'm always trying to reconcile the material with the intellectual. I'd like to do something more fulfilling and make more of a difference. (Kevin, FG2)

Their group responses revealed that they 'wished they had done a different degree', and they had all considered changing their course at some point during their undergraduate studies. They also said that they were aware of wanting to develop other characteristics such as the emotional and spiritual sides of themselves, but that this was difficult to do within business. Again, this part of the discussion was interesting because while the participants were expressing very similar sentiments to that of the accounting group, the tone of their conversation was noticeably different. When discussing these issues they did not display the same sense of tension that had been evident throughout the first group.

I'd like to be more spiritual... more developed in my character. I don't see myself being able to do that in Glasgow, in the working environment I'm going to be in (accounting firm). I only see myself doing that when I go abroad on my own. I'm generally quite happy with what I have, I just want to be more developed inside. (Gary, FG2)

If I was going to fulfil my potential I would have done something for the heart and not for the head. (Kevin, FG2)

As we can see then, while the TBS participants shared a very similar sense of conflict, they did not exhibit the same degree of discomfort in articulating their concerns as was evident from the first focus group discussion. Where the accounting identity group were 'suicidal', the TBS group were aware of the contradiction in their desires but seemed to consider this something they were in the process of working out. Again, this resonated with the earlier observation that

the TBS participants thought of their life experiences as valuable, even where they had not necessarily produced desirable results. This tendency to consider themselves as learning and 'evolving' reflects Freire's idea that in positive educational experiences the student is in the process of *becoming*. This suggests that while the TBS participants were certainly aware of a sense of duality, their ability to recognise and reflect on it meant they were not as profoundly affected by the dehumanising assumptions of their accredited classes. As the following comment demonstrates, to some degree the participants of this group were actively seeking to understand how their educational experiences would fit with their broader hopes for their lives, even where there was a sense of disjunction.

Since even before I started uni I'd wanted to know and read the newspaper, I think that developed all through growing up. I felt by the time I reached honours that was embraced in a way it could be channelled, whereas until then it had always existed on the sidelines. Until then I never really understood how it fit into my university, and what I was being taught in terms of class exams. (Luke, FG2)

6.6 TBS Participants: Experience of the Accredited Classes

You worked out exactly how many marks you would need to pass the exam, and out of that how many sums ones you would need to do. So, if you answer two essay based questions and bring in some opinions you would get half marks and pass. (Luke, FG2)

I think we were quite tactical. (Kevin, FG2)

6.6.1 Perceptions of Accredited Content

After exploring the participants beliefs about themselves, the discussion turned to exploring the how the TBS students experienced their accounting classes. The group were vehement that these classes were superficial and boring, and that they 'didn't stimulate any thought'.

When I asked them to say more about this, they explained that the accredited classes were not a challenge and that they did not feel they had gained any particular skills by taking them.

No one had a clue. Literally two days before the exam we would go and get the past exam papers and one person had notes and you would all photocopy the notes and go through and figure out the layout. No one knew what it was, or how to do it, and if you had separated it, into individual sentences, every one of them would be wrong but together you had a layout in your head. 'Ok you multiply that by that and the answer goes there.'(Gary, FG2)

Throughout the discussion, the participants echoed the descriptions of the first focus group and described the accredited course as 'just a formality' to 'prove you can study'. They said that even though the accounting degree was well respected by people outwith the university, most of the time they simply did enough work to maintain their marks. Like the accounting participants, the group seemed disappointed by this degree of disengagement. In part, the group attributed this to the relationship between the professional firms to the university.

It's political. The big four are the ones with all the power. The universities look good because the big four take on their graduates. There's a lot of back scratching. They (the firms) have got a vested interest in keeping things the way they are because that's how they make their money. (Kevin, FG2)

This description of the presence of the firms was interesting because it demonstrated the group were aware of their influence on the degree. The participants discussed the effects of this had on them but again there was a notable difference in tone during the discussion. Where the accounting group had said working for the firms was a 'natural' progression, the TBS group saw potential for this type of employment to augment the sense of conflict they had already described. This shows that while the accounting group recognised the involvement of the firms in the degree, the TBS group identified the possible consequences of such vocational capture in their own lives.

If you're looking at ways to change things, the way to do that is not to teach (students) how to do accounting for three years without any critique, then send them off to learn about it for another three years and it becomes their bread and butter. The last thing they want to do then is change it because that involves more work and them becoming deskilled. You really shouldn't just be accepting things blankly for three years, then there's not a chance to change it, and it becomes your living. (Kevin, FG2)

6.6.2 Perceptions of Accounting Identity Students

As the discussion of the 'TBS students' experience of the accredited classes continued, the group referred repeatedly to the other students in their accounting classes. It was obvious from their conversation that the 'TBS group' were anxious to differentiate themselves from these students, which I asked them to explain.

I just don't want to get that stigma of accounting students. When people asked me what I did at uni, I'd do anything not to say the word 'accounting'. I would try never to utter the word because I didn't want the stigma they were branded with. You did want to differentiate yourself from that. (Luke, FG2)

The TBS group said they saw accounting students as a passive group who 'just wanted to do sums' and wouldn't take the lead. The group also described them as 'different' from them and not people with whom they would normally socialise.

You just didn't see them as people that you really wanted to know. I couldn't understand why anyone would... They were like little worker bees, they were technically very good and they seemed quite happy doing what they were doing and as a result they seemed different. (Luke, FG2)

This aspect of the discussion was worthy of particular note because, while the non-accounting group were anxious to differentiate themselves from the accounting students, the evidence

shows that both groups described the accredited classes in very similar ways and found the same aspects of them oppressive. Both groups felt strongly disengaged during the accredited material and both had resorted to strategic learning techniques just to 'get through the stuff'. As we have already seen, in actuality, the accounting students were far from happy with what they were doing, but the TBS group either did not recognise, or want to recognise this commonality with the other group.

I just thought they were all the same... they looked the same, came across as the exact same character, the exact same person, that's what they all looked like. People who go straight from school, do three years, start working and that's them till they're 40 or 50. That's what they want and are quite content to do. (Gary, FG2)

Throughout this part of the discussion, the TBS participants were highly animated. It was clear from their response that being different from accounting students was something that was personally important to them. This was the first and only time during this focus group where the participants had responded to a question without some obvious degree of reflection, and where there was any degree of tension in the mood of the conversation⁵¹. It was clear they felt strongly about this point, and they spent some time reinforcing this position amongst themselves.

The people who were doing accounting just perpetuated the stereotype, so I just wanted to steer clear of them. (Kevin, FG2)

From the focus group discussion, it was clear that the distance between the TBS students and the other students also related to their different learning styles. They spoke about the accounting students as being 'submissive' and 'conscientious' whereas they described themselves as 'discursive' and 'argumentative'. The TBS group seemed to have less respect for these students because they perceived them as compliant and content, which contrasted with their earlier statement that within the TBS course they 'saw each other as equals' and 'everyone had a role to play'.

⁵¹ By this I mean the group were highly animated on this point, not that there was disagreement within the group.

They all seemed so much more technically proficient. We'd be sitting there in tutorials with big eyes and (a friend) would always speak up and bullshit because no one else would speak. All these accounting folk knew the answer and they wouldn't say it. It would take us clowns to get the ball rolling and then they'd say the right answer and we'd be thinking 'could you not just have said that?' (Joanna, FG2)

This reference to 'accounting folk' is particularly interesting because it demonstrates educative identity does not necessarily reflect the amount of their study time and energy devoted to accounting, as might be expected. This group simply did not conceive of themselves as being accounting students, even though their principal undergraduate subject was accounting. This has pedagogical implications, because it demonstrates the existence of students on the fully accredited degree who do not accept the vocational assumptions made on their behalf by current accounting pedagogy. Not only that, but as the following section will demonstrate, the TBS students are not alone in this non-accounting identity.

6.7 Supporting Evidence from the Participant Observation and Questionnaires

The insights outlined above emerged first from the TBS focus group. However, as happened with focus group 1, the participant observation and the questionnaires later confirmed many of these ideas. Like the TBS students, the engineering and modern languages students also demonstrated a higher degree of empowerment in the face of the banking methods characteristic of their accounting experience and together, these students make up the non-accounting identity group. I include this evidence within this section to demonstrate a degree of saturation within the findings.

In keeping the evidence from the previous chapter, the questionnaire responses from the non-accounting identity students overwhelmingly described the accounting classes as 'boring', 'uninteresting', 'unspectacular' and 'dry'. From the 114 response from students with non-

accounting identities, 46 of them made a reference of this sort and it is worth noting that proportionately the students with a non-accounting identity were more likely to describe the class as boring⁵².

The material being covered seems valid, but it's not being done in the most interesting way.

Content was a bit tedious after a few minutes

Like the accounting group, many of these students referred to simply 'having no interest in the subject' but at the same time they appeared to demonstrate a higher level of active detachment to the course and it was clear that a number of them made decisions to disengage with the class early on.

Lectures are a waste of people's time

The bottom line is that after week 3, I made a conscious decision to no longer waste my time coming to lectures. Interpret this as you wish.

The lectures have been dry and uninteresting. I feel that the attitude of many students is that the lectures are unnecessary. Personally, I have learned more by looking at the slides and reading the textbook outside of classes.

Wouldn't know if the assessments have helped with understanding. Not been to a lot of classes therefore don't know the material.

If we recall that the TBS participants were more likely than the accounting group to consider what they want and enjoy, rather than their sense of obligation, we can see that this active

⁵² 40% of the non-accounting identity students, compared with 25% of accounting identity group.

disengagement is consistent with what we might predict. In general, the students with a non-accounting identity demonstrated a much higher degree of autonomy and throughout the participant observation, these students tended to be much more likely to challenge either the content of the accounting material or the banking approach with which they were taught.

I have one word for the lecturer I-N-T-E-R-A-C-T-I-O-N

The participants said their educators had not made them feel that accounting was a skill they as students particularly possessed or 'something they were good at'. In fact, during the participant observation one of the students commented that the accredited years did nothing to make them find out about themselves and as a result they felt a 'learn it or don't' attitude from the staff. This was consistent with the experiences of the focus group participants.

In those years, lecturers never even knew your name. It's like school, you're in a big class and you don't think the teacher really cares about you until you do something wrong. (Joanna, FG2)

Students said this contrasted with their other undergraduate classes where the educators would 'put people up against each other to bring out the conflicts', which was a teaching approach the students found much more engaging. This was an interesting observation because, as we will see in chapter 7, the educators whom the students described as being largely disinterested during their accredited years later taught the honours year course, which the students found much less oppressive. This suggests that the dehumanising aspects of accounting education are not necessarily inevitable, and that oppressive pedagogy is not just the result of individual educator personalities.

From the evidence, the non-accounting identity group were also much more likely to identify the myths of expertise implicit in the teaching. One student from an introductory accounting class gave this response to the question: *How would you describe accounting?*

Standardisation of common sense notions made as problematic as possible. Makes simplified assumptions more or less randomly as far as I can tell. Complication seems to be a device to stop laymen from doing it.

Despite this, a very small number of them also expressed that they enjoyed their accounting class and found the subject 'very interesting'. Similarly though, the questionnaire responses repeated the sentiment of the accounting identity group who had felt that the way they were assessed was a game they had to learn to play.

Tests were useful but occasionally felt like they did not have any meaningful feedback

Over all, the non-accounting identity students seemed to have similar learning experiences as the accounting identity students, but again they demonstrated a higher degree of freedom in how they felt able to respond to the oppressive assumptions evident in accredited accounting classes. The thesis proposes this may be because consciously or otherwise, students with a non-accounting identity do not conceive of their vocational potential as being tied up with accounting, therefore they are more able to actively resist the banking pedagogy which is so prevalent.

I don't like it (accounting). It's neither scientific nor beautiful. I hope never to have anything to do with it. I don't like the fact that we are never given all of the information in any of the cases, although I expect it would be daunting if we were. I don't find the subject entirely uninteresting but it confuses and irritates me.

Finally, these other data sources confirmed the division between the student groups, which the TBS students had already identified.

(Accounting is) Very boring and full of boring people as all Monty Python fans know

Ultimately, the difference between accounting identity and non-accounting identity students seems to relate to the existence of other pedagogical experiences outwith the accounting degree. Throughout the participant observation, accounting identity students professed a sense of isolation within their classes whereas students of other disciplines seemed to have more of a group support network to offset this.

You just thought: why bother? (Caroline, FG1)

This could suggest that something in the socialisation of other courses allows the participants to express themselves more autonomously. These other experiences give students the chance to challenge the oppressive myths that are specific to undergraduate accounting classes, and therefore the students are less susceptible to vocational capture. This is not to say that the dehumanising assumptions in accounting are any worse than the educative assumptions of any other university level course, simply that they are different, therefore students' experience of this difference in itself provides them with an awareness that knowledge, power and expertise are constructed differently across university disciplines. This understanding allows them to feel less controlled by oppressive educational practices, and subsequently more empowered in their vocational pursuit.

6.8 Conclusions

I think sometimes in uni when they teach you they want an intended response, and sometimes they actually allow you to give an independent response. It's only when you give an independent response that you actually become more aware and more conscious of yourself. The majority of content at university wasn't about independent responses. (Kevin, FG2)

This chapter has used the research evidence to provide an insight into some of the important differences in the beliefs held by students with an accounting identity and students with a non-accounting identity. By comparing the evidence from the participants who completed a fully accredited undergraduate degree, with those who completed an undergraduate degree in

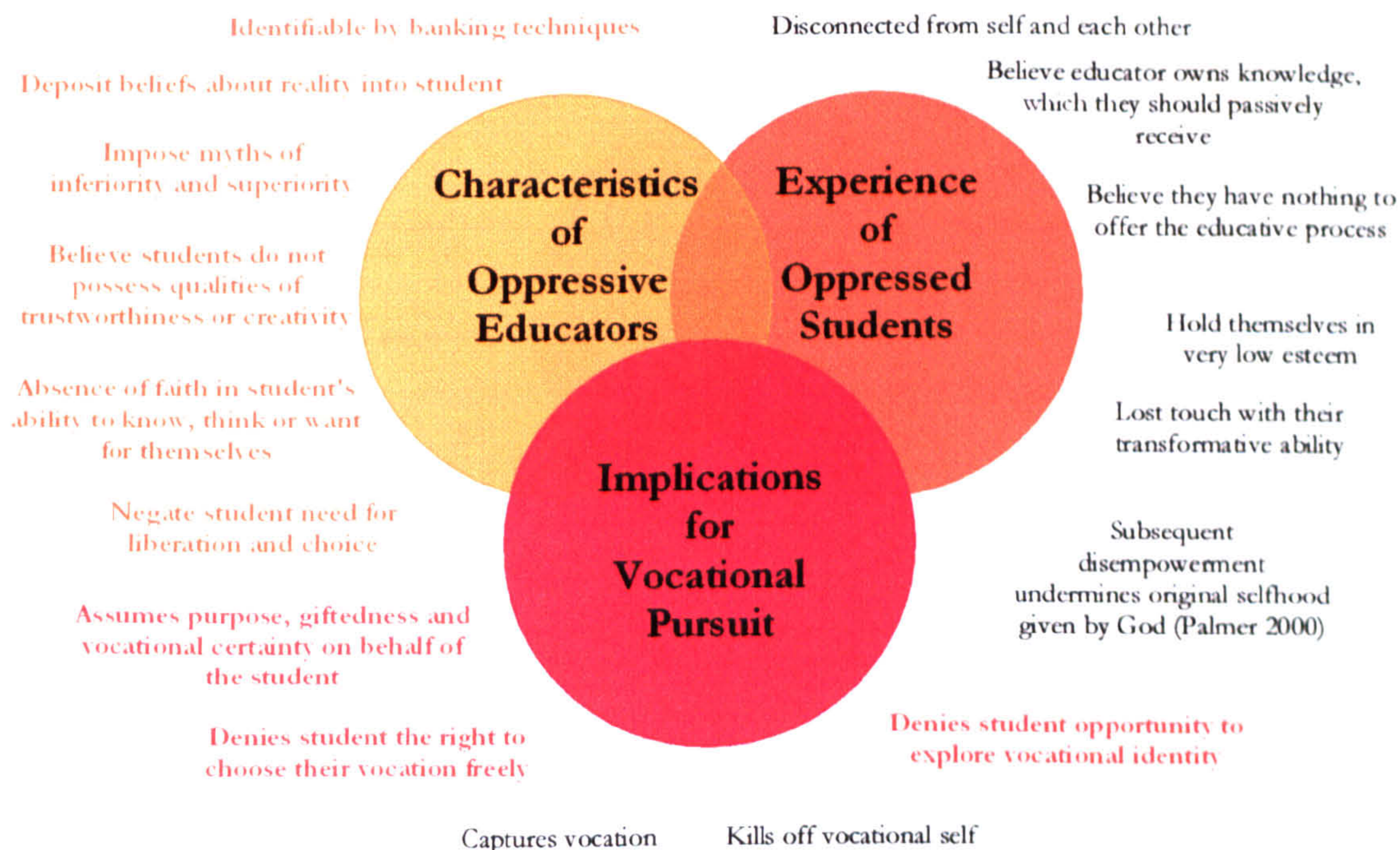
another discipline but with some element of accounting in their course, we have been able to examine the differences in the students' experiences and thought processes. In making these comparisons, the aim is to highlight the central differences in the way the groups think about the relationship between education and vocation, and how this affects their subsequent life decisions.

The chapter illustrates some significant insights to the two groups of students. First, it is clear that both groups of students experience accredited education as something superficial and disengaging. Both groups felt the accredited classes were passive and impersonal and they quickly adopted strategic learning techniques to pass them. In addition, both groups found the educators disinterested in the students and clinical in their delivery of the accredited content. Finally, both groups expressed a deep-rooted sense of conflict over their decision to study accounting and the implications of this decision of their vocational direction. All of the participants talked about 'feeling compromised' and they experienced a significant degree of tension in trying to reconcile the different aspects of themselves and their vocational hopes. All of these characteristics are in keeping with Freire's theory of dehumanising education and the experience of the student in such cases.

The differences between the groups were equally informative and provided central insights that suggest the non-accounting identity participants experience a lesser degree of dehumanisation during their undergraduate years. These participants appeared to be more self-confident and they displayed a much higher degree of social cohesion than the accounting group. Interestingly, they also believed that the accounting identity students confirmed accounting stereotypes and they were anxious to disassociate themselves from these peers. Most importantly though, the non-accounting group differed from the accounting group in both the role they adopted in the accredited classes and their ability to make vocational decisions. As a result, the non-accounting identity group were demonstrably more likely to feel they could take action to respond to any sense of dissatisfaction in their lives, as is evidenced by their early career decisions. While this group certainly experienced some of the duality Freire predicts in dehumanised students, they clearly were not subject to the same degree of vocational capture. Indeed, if we revisit the elements of dehumanising education as identified by chapter 4 (see figure 6.2) we can see that even though the elements of dehumanising

education were present still, the effect on the students transformative abilities were not as profound. The elements of the diagram in black signify the elements of vocational capture that the evidence group with non-accounting identities appear to have resisted.

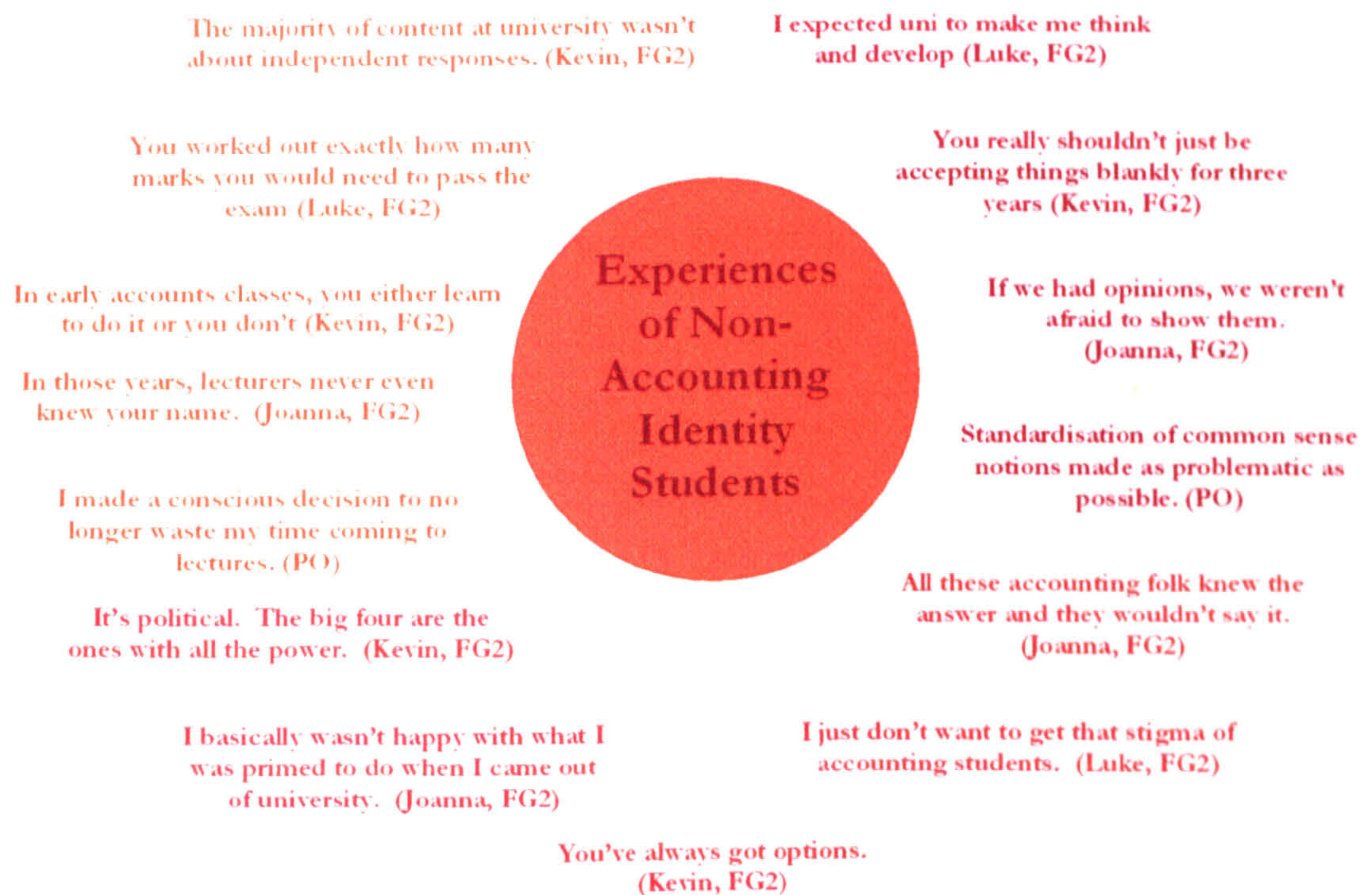
Figure 6.1: Pedagogical Framework (Paulo Freire)



What we are beginning to see then, is that the accounting degree is a significant educational experience, and may play a tangible role in the way accounting students construct themselves and the social world. These constructions in turn, affect the ability of the student, both to recognise and pursue a particular vocational path. The evidence shows that the TBS group do not feel any surer than the accounting group about how to fulfil their hopes of their live, nor are they any less conflicted by their decision to pursue accounting in the first instance. What they do experience is a degree of self-acceptance that is lacking in the accounting group. This allows the TBS students to embrace their uncertainty and enjoy what is best described as a sense of a peace with these issues that the accounting identity students don't have. Since they

are not as anxious about their conflict, they seem to have a clearer ability to reflect upon it and take action to create changes in their lives (see Figure 6.2).

Figure 6.2: Signs of Dehumanising Education



As we have seen, the evidence demonstrates that accounting students are incredibly diverse. Within the broad group who study accounting, there is a subset of accredited accounting students. Within this group again, some students – namely, those with an accounting identity – experience the dehumanising assumptions of accredited education more profoundly than others do. This chapter has sought to demonstrate the differences in the thinking of these students, and examine what makes them more vocationally empowered. By exploring the ‘something’ that was different in the way TBS students think about their accredited experiences we have begun to see the extent to which it is reasonable to identify the accredited degree as a contributing factor in the vocational disempowerment of accounting students. Accordingly, we can begin to consider ways of intervening in accounting education with the aim of directing it such that it is a more humanising exchange. This will be the task of Chapter 7.

Chapter 7

Dialogic that Reawakens Vocation

Dialogue further requires an intense faith in humankind, faith in their power to make and remake, to create and re-create, faith in their vocation to be fully human. (Paulo Freire, 1970 p71)

7.1 Introduction

Chapters 4, 5 and 6 have sought to demonstrate that many accounting students currently live with the dehumanising effects of accounting education. This chapter seeks to develop these findings by demonstrating that the differences both in who they are, and in how they understand their educational experiences, present an important opportunity to challenge the oppressive dynamics in accounting education. At this stage, it is clear from the evidence that if dehumanising assumptions go unchallenged, accounting educators may well continue to teach oppressively while students bear the consequences. Therefore, this chapter seeks to demonstrate that, despite the problems, such oppression in accounting education is not inevitable.

To do this, we will turn again to Freire. By revisiting his theory of education, this chapter proposes that authentic dialogue between students and educator can challenge the dehumanisation of current accounting pedagogy. Using data from all of the research sources, this chapter will demonstrate that there is potential for more humanising approaches in accounting education, particularly in the Honours year of the degree where accreditation requirements are no longer a concern.

By presenting further evidence from the focus groups, as well as supporting evidence from the participant observation and questionnaire responses, the chapter aims to explore these dynamics and uses them to illustrate that accounting educators have a genuine opportunity to

create a dialogic exchange if they adopt a guardianship role. Ultimately, the chapter proposes that by using Freire's understanding of dialogic it is possible to challenge oppressive dynamics in education and as a result, for students of accounting to honour their vocational pursuit and reclaim their transformative abilities.

7.2 Dialogic Education

Humankind emerge from their submersion and acquire the ability to intervene in reality as it is unveiled. Intervention in reality... thus represents a step forward from emergence, and results from the *conscientizacao* of the situation. Conscientizacao is the deepening of the attitude of awareness characteristic of all emergence. (Freire 1970, p90)

From Freire's theory of pedagogy, the intent of humanising education is *conscientizacao*, that is, consciousness that motivates effective intervention in the world. Therefore, in a liberating pedagogy the oppressed will perceive their oppression through knowledge and theory, but also through awareness and volition. Volition refers to the choice of the oppressed to risk the struggle for intervention by both acting and trusting that their struggle to intervene is worthwhile (1970 p33). Freire notes that understanding without the desire to be free does not result in authentic consciousness, and *conscientizacao* is the result of relationship. When educators and students authentically engage with each other, the resulting dialogue creates life (1970 p70). Through this dialogue, the oppressed begin to perceive of a new potential for themselves.

If it is in speaking their word that people, by naming the world, transform it, dialogue imposes itself as the way by which they achieve significance as human beings. (1970, p69)

Based on Freire's writing then, this chapter proposes that the ability to speak, and the authority to name the world are vital aspects of the creativeness of the human person. That is, the very

power to create and recreate the world is in part located in the ability and right of the individual to dialogue (1970 p70). If we recall from Chapter 3, the ability and authority to name the world is a spiritual privilege bestowed by Yahweh upon humankind. Indeed, the Genesis narrative indicates that the ability of an individual to speak their word, and have that word honoured by others, is fundamental if they are to realise their vocation to be fully human. In humanising dialogue, it is fundamental that participants claim legitimacy through their personal witness as well as cultivate the humility to recognise the right of the other to speak. Therefore, we establish genuine dialogic relationships through the power of speech, but also the conscious desire to hear one another.

A true revolution must initiate a courageous dialogue with the people. Its very legitimacy lies in that dialogue. It cannot fear the people, their expression, and their effective participation in power. (1970, p109)

As we have seen in the previous chapters, dehumanising models of education carry a significant human cost to the student, and less obviously to the educator. Since the authenticity of the dialogue is a telling indication of whether any given pedagogy is genuinely humanising, it is fair to propose there are problems in accounting education. We have seen that despite their best intentions, educators who assume their role is to 'fill up' the student with knowledge effectively silence their voice; and, when this happens it becomes difficult for students to do anything but adopt a pattern of learning through dictation, memorising and strategic cramming. In contrast, dialogic education is an authentic relationship between students and their educators: therefore, before we examine the evidence of dialogic education in accounting, it is important to appreciate Freire's understanding of the experience of the student and the role of the educator in humanising education.

7.2.1 The Experience of the Student in Humanising Education

It is essential for the oppressed to realise that when they accept the struggle for humanisation they also accept, for that moment, their total responsibility for the struggle. They must realise they are not fighting for freedom from hunger, but for

‘...freedom to create and to construct, to wonder and to venture. Such freedom requires that the individual be active and responsible, not a slave or a well-fed cog in the machine... It is not enough that men are not slaves; if social conditions further the existence of automatons, the result will not be a love of life, but love of death.’
(Fromm, op.cit.,pp52-53) (1970, p50)

In Freire’s pedagogy, the student of humanising education is characterised by their *becoming* specifically they become *perceptive*, *powerful* and finally *human* (1970 p71). Firstly, students become perceptive; that is they begin to perceive their oppression, their complexity and their vocation. As we saw earlier, the concept of *conscientizacao* refers to consciousness that provokes effective intervention. In perceiving their oppression, the student struggles to break from it and in doing so engages with their limiting situation, recreating it into something more liberating (1970 p83). In the process of struggling the student begins to perceive their complexity, they come to see the intricacies of their reality as well as their choices and responsibilities. Crucially at this stage, students also come to perceive the complexity of their freedom, renewing in them the desire to struggle to achieve it. Finally, the students perceive their vocation, which is to become fully human, the dynamic of this is that as they begin to pursue their vocation, they also begin to fulfil it (1970 p87).

The second thing the humanised student becomes is *powerful*; specifically they assert their power to speak and their power to act. As we have seen above, one of the most destructive aspects of dehumanising education is its silencing affect, but in humanising education, we see the opposite; we see the student (re)claiming their right to name and thus own the world. By contributing their voice to the dialogue, the student creates sound, which demonstrates both their presence and their right to be (1970 p94). Just as students become powerful through their dialogue, they also become powerful through their actions and emerge as individuals. As we have seen already, emergence is one of the intentions of humanising education and as this happens, students employ their new perceptiveness to unveil and intervene in the reality they see around them.

The pedagogy of the oppressed, as a humanist and libertarian pedagogy has distinct stages. In the first, the oppressed unveil the world of oppression and through the praxis commit themselves to its transformation. (1970, p36)

As the emerging students begin to understand their reality they find themselves powerful enough to reject both the external oppressor who seeks to control them and the internal oppressor who has taken up residence in their consciousness. When this happens, they are able instead to embrace themselves and their freedom and deepen their solidarity with others. For the student who was formerly oppressed the understanding that they have again become perceptive and powerful restores their ability to engage with the world.

Finally, and most importantly, the student of a liberating pedagogy becomes *human*, which is evidenced by their desire and ability to create and transform (1970 p28). As we have seen from the Genesis story, the human person reflects the likeness of Yahweh whose creative spirit became the source that animates his people. Freire's theory also indicates that the ability of the individual to *create* is a vital sign of vibrancy. As students become human, they create thought, independence and life: this life becomes the strength empowering them to transform themselves and their situation. Ultimately, this transformative ability testifies to the realisation of *conscientizacao*; through an authentically emancipatory pedagogy, students unveil a consciousness that both creates and demands their effective intervention in the world.

For apart from inquiry, apart from the praxis, individuals cannot be truly human. Knowledge emerges only through invention and re-invention, through the restless, impatient, continuing, hopeful inquiry human beings pursue in the world, with the world, and with each other. (Freire, 1970 p53)

7.2.2 The Role of the Educator in Humanising Education

Having explored Freire's understanding of the experience of the student in a humanising pedagogy, we can now look at the role of the educator in this liberating situation.

Freire's response to the problems of dehumanising education is that 'revolutionary leaders' must emerge from within the oppressed group. These will be individuals strong enough to lead the oppressed in their struggle to reclaim their transformative abilities (1970 p76). The leaders will be bold and faithfully committed to a consistent dialogue that seeks to unite people, and the oppressed will see them as genuine *comrades* because they authentically testify to the value of change by having the courage to take risks to lead it (1970 p109).

From Freire's writing, the role of revolutionary leader is an inspirational one, which many educators might aspire to. However, before we continue, it is important to revisit a tension identified earlier. While it is undeniable that many accounting educators currently feel oppressed by a variety of factors in accounting education, it is also true that their oppression is essentially different from that experienced by the students. Therefore, while accredited educators are part of *an* oppressed group, they are not part of the oppressed *student* group. Indeed, these same educators are often oppressors in the lives of their students⁵³. This means that they cannot authentically embrace the role of revolutionary leader, simply because they are not members of the oppressed group. No matter how successful teaching methods may be in breaking down the traditional boundaries of student/teacher roles, the institutional power of the educator means they are never, and should never, be fully absorbed into the oppressed group, because then they would share entirely in their oppression. What educators can do, and what these sections propose, is find ways to *inspire* the emergence of revolutionary leaders from within the student group. As we will see below, accounting educators can create the conditions in their classes for individual students to emerge as leaders who will be examples for their own peers of how to recognise and resist oppression in their lives. Through these examples, the larger student group can become more conscious of their right to own and use their transformative abilities. Therefore, the thesis develops Freire's theory to propose that educators can inspire the emergence of these student leaders through their *witness* to oppression, and their *protection* of the learning space.

⁵³ It is important to note that some accredited educators also feel oppressed by the students. At times the educational dynamic is such that educators find the students will not allow them to deviate in their teaching from a very narrow understanding of 'accounting'.

The required solidarity is born only when leaders witness to it by their humble, loving, and courageous encounter with the people. Not all men and women have sufficient courage for this encounter – but when they avoid encounter they become inflexible and treat others as mere objects; instead of nurturing life, they kill life; instead of searching for life, they flee from it. And these are oppressor characteristics. (1970, p110)

First, as witnesses, educators can use their position to testify to the reality of oppression in the world and the possibility of responding to this oppression in an empowered way. This role of witness has two distinct purposes. First, their witness demonstrates to the students that dehumanising assumptions are a real dynamic in the world, and that oppressive forces can significantly affect the power of the individual to transform the world. Second, through their witness, educators can emerge as revolutionary leaders within their own group of oppressed peers. This is why the oppression of the educators themselves is a vital reality and we should not construct it as being the same as that of the students. The oppressive forces that exert themselves on the lives of the educators⁵⁴ do so in a very real and specific way. Indeed, the educators' personal struggle against such dehumanising elements legitimates their right and ability to inspire students to seek freedom for themselves. Not only that, but in witnessing honestly to their own oppression, educators may gain legitimacy amongst their peers. Because of their courage to challenge oppression, they will emerge as revolutionary leaders within their *own* oppressed group of educators. This is essential if educators are to identify comrades amongst their own group; that is, individuals with whom they can unite against the forces that seek to dehumanise them. Through their witness then, educators demonstrate that despite seemingly overwhelming structural factors, one individual *can* successfully struggle to reclaim their transformative abilities, and disrupt the pattern of isolation and inanimation that currently hangs over accounting education.

Second, as guardians, educators can create a space of genuine learning by protecting the student from those who use accounting education to promote oppressive attitudes. As we have seen, educators have a high degree of control over their classes by virtue of their

⁵⁴ Accreditation requirements, research pressure, departmental politics, competition for funding etc

institutional power, and they can actively use this power to guard the intellectual space against dehumanising forces. These guardian educators will trust the ability of the student to make decisions and empower them to do so, which they do by protecting the right of the people to own, name and transform reality for themselves.

Trusting the people is the indispensable precondition for revolutionary change. A real humanist can be identified more by his trust in the people which engages him in their struggle, than by a thousand actions in their favour without that trust. (1970, p42)

The people's potential to transform the world emerges from their engagement in authentic relationship and the students' ability to change their reality is a source of real power. This is important because, as we have seen already, many young accountants are reluctant to claim and transform their reality; in part, this was because their educators did not convey to them the importance of personal engagement. By creating a free space for them to investigate their vocation as young adults within the context of the accounting discipline, guardian educators can validate the student's understanding of the world as important learning. In this case, the students feel respected because they find themselves important to the educational process, at the same time the educator is validated because their humanity becomes deeply relevant. The expertise of the guardian educator lies in insightful development of the student into an understanding of what they know and how the body of accounting theory may or may not be relevant to their experiences. Once inspired, guardians will find the students begin to see how they can intervene effectively in the world; and their actions will be characterised by a growing faith both in themselves, and in their participation. In the best scenario, guardian educators will facilitate the emergence of leaders from within the student group and the validation of student intervention in reality. By cultivating the creative expression of the people, they facilitate their effective participation in the revolution. In doing this they help restore power to oppressed individuals, thus fulfilling the ultimate function of their guardianship.

The efforts (of the humanist, revolutionary educator) must coincide with those of the students to engage in critical thinking and the quest for mutual humanisation.

His efforts must be imbued with a profound trust in people and their creative power.
(1970, p56)

7.3 Signs of Dialogic Education in Accounting

So far, the research evidence in previous chapters has overwhelmingly demonstrated that banking methods of teaching dominate current pedagogy in undergraduate accounting. Moreover, it is clear from all the data sources that students of accounting – both accredited and otherwise – experience the isolation and disengagement from their learning that Freire predicts such an oppressive approach will produce. We have also seen that the resulting duality particularly affects students with an accounting identity, which in turn is powerful enough to define their vocational pursuit.

Having established this, something else also emerged from the research data. During both of the focus group discussions, the participants referred to the experiences they had during their honours year course in accounting. It seems the students found the honours year significantly different from their previous accredited experience and their discussion revealed a re-humanising effect that was taking place during this time. On pursuing this further, the evidence shows that there are examples in undergraduate accounting of how educators are using the power of dialogic education to resist the oppressive forces at work in the discipline.

While I will discuss other examples in later sections, overwhelmingly the honours level classes at both Strathclyde and Aberdeen universities provided consistent and observable evidence of the potential for humanising education in accounting. Existing research in accounting has already begun to recognise the potential for a different pedagogical approach in during this final year (McPhail 2004, Thomson and Bebbington 2004); and, given that students who undertake the honours year predominantly complete the fully accredited course first, it provides an interesting pedagogical comparison to the student experiences described in Chapters 5 and 6. Since all of the focus group participants of this research graduated from the honours degree, and spent some time during the research describing those experiences, I use it here as an extended example of how authentic dialogue can create a humanising exchange.

The following evidence demonstrates that there is the potential to use dialogic teaching methods in undergraduate accounting education and these methods can allow previously oppressed individuals the opportunity to reclaim their transformative abilities.

7.4 Dialogic at Work: The Accounting Honours Year

Caroline Did you not feel in 4th year you were cheated? When you realised in honours, this is how it should have been for those first three years?

Laura We've been had!

Hugh I know! How bloody good university could be! You think, 'God, I know my lecturers, I'm working with my supervisor'... and how good would those four years have been with that atmosphere, with knowing the staff and students?

Caroline I think we saw in fourth year what our education should have been.

So far, the thesis discussion has sought to develop a deeper understanding of the experiences of accounting students who take part in accredited accounting classes, either as accredited students themselves, or as accounting students of another discipline. While these 1st-3rd year classes account for the great majority of accounting education, there is another significant aspect to accounting education in Scotland. Traditionally, once undergraduate accounting students have satisfactorily completed the accredited degree, they have the option to undertake a final honours course in accounting. This course typically makes up the final year (sometimes two years) of their degree and in most cases is considered a desirable academic advancement on the basic pass degree course. Classes during this year are characteristically more demanding and tend to cover a wider curriculum than the previous three years because of the absence of accredited criteria. Generally speaking, because the accredited criteria of the first three years have been satisfied, the final honours year allows a larger degree of educational freedom for both students and educators.

The following sections present the experiences of both accounting and non-accounting identity students during their honours year in accounting. Throughout the focus groups, it was clear that both groups of accounting students found the honours year to be a significantly different experience from the previous three years. In fact, both group described the honours year as an 'eye-opener', which was distinct from their other educative experiences. Overwhelmingly, the participants described the honours year in positive terms, repeatedly saying this final year 'made it all worthwhile'.

Since even before I started uni I'd wanted to know, read the newspaper, I think that developed all through growing up. I felt by the time I reached honours that was embraced in a way. It could be channelled. Whereas it had always existed on the sidelines. I never really understood how it fit into my university, what I was being taught in terms of class exams. (Luke, FG2)

Immediately when discussing the honours year the students referred to the teaching approach of the course. Students said they were no longer 'lectured to' but had to 'form their own opinions'. Both groups specifically described this new type of teaching in terms of their ability to *speak*. They identified this difference as a contrast to the accredited classes because they were encouraged to verbalise their thoughts and disagree.

You're not going to call out from two hundred students. At least I'm not. But gradually in honours year you got used to the fact that discussions like this are good. And you didn't mind saying something that someone might disagree with; you didn't worry anymore about saying something that was stupid or wrong. (Hugh, FG1)

This idea that students no longer felt the pressure to be 'right', demonstrates that the dialogic techniques introduced in the fourth year were very different from the 'public humiliation' they had felt in the accredited banking classes. One participant recalled that in introducing the honours course, one educator had said the students 'would get out of their course what they put in' and she had found this to be very much the case. The participants agreed there had

been great rewards during this year and I asked them to say more about this. The group said this new approach affected them personally because it 'built their confidence' and 'widened their horizons'.

I thought it was really good because it was the first time any one had said question everything you've been taught. It was a lot more philosophical and when I think of it, it was the first time in my whole university life that I enjoyed going to classes. I found the classes interesting and challenging and it wasn't just a case of doing it. I did the research because it was all good stuff. Honours year, I couldn't have pictured it being better on the accounting front. (Gary, FG2)

This insight is particularly important because it demonstrates that through the honours year it was possible to challenge the oppression of the accredited years and break the dehumanising silence that the students had grown so used to. It was obvious from the focus group discussion that both sets of students felt able to embrace the independence of the new dialogic approach and they said they repeatedly said they could 'criticise' and 'say anything, even if it was controversial'. Because of this freedom of expression, the students described the course as 'interesting' and 'personal' and said they enjoyed the autonomy of the honours classes, because it gave them the chance 'to get to know themselves' better. It was clear the participants had found the honours year to be an important experience, which had the power to affect the way they saw themselves and the role of education. Both groups said they had felt the benefit of their honours course both academically and personally, and had 'learned to think', and 'learned to discuss'. They also said that learning to read academic papers and approach ideas critically had encouraged them to develop and express their own opinions.

By the time you got to honours it really was all about you as a person. They wanted to know what you thought. Honours was more about valuing what you thought whether it's controversial or not. It was like... 'we respect your opinion'. (Joanna, FG2)

As we can see, the evidence from both groups of participants confirms much of what Freire writes about dialogic education. The students described their honours year as a process through which they became notably more perceptive and engaged in their learning. Repeatedly participants said they had found the year exciting because, through the dialogic process, they suddenly felt accounting had something to say about their own lives. This was different from the accredited classes because until then they had felt they were simply learning material that bore no relation to their understanding of reality.

All of a sudden it was interesting. You didn't just have to pass an exam which, up until then was what accounting had been. You wanted to be there. The way it was taught, was that accounting is about how it relates to you. It became much broader, you could see how it fit with what interested you. For me the environmental aspects were important and suddenly there was a link between the environment and accounting, which was good. (Kevin, FG2)

Both groups of focus group participants found that during the honours year they were able to 'explore their own abilities' and bring their own strengths to bear on the class material; and, again they contrasted with their earlier accounting classes. One participant commented that this was the first time during their accounting course that they had felt they had anything valuable to offer in class that was relevant to their understanding of accounting. Participants said that because of this they recovered a sense of 'being good at things' and 'doing well' in their final year. In particular, the TBS participants said they had not felt this way during the previous accredited years, despite being a very accomplished group.

You were allowed to go off and do your own review and I did mine on architecture. Before that you had to just go away and do an essay on something, but in honours they let me choose my own topic. I could choose something I feel happy about and something I'm good at. There was more potential to be good at things because you were going down the routes that you knew you were good at. (Joanne, FG2)

Another interesting aspect of the focus group discussion was the dialogic approach in the honours year seemed to contribute to breaking down the identity barriers that existed between the accounting and the TBS group. If we recall, the TBS group in particular were adamant that they were 'different' from the accounting group and when they spoke about the accredited years, they were anxious to distance themselves from the accounting stereotype which they believed the other accounting students perpetuated. In contrast, when describing the honours year classes these same students said that they realised their impression of these other students had been 'unfair'. The accounting group, who also referred to the social aspect of the course, confirmed this and repeatedly remarked that they felt they had finally had the opportunity to get to know both staff and students in a relaxed atmosphere.

It was great to finally be in a class where you'd walk in and say to people, 'how was your weekend?' Honours year was so much better, but the sad thing about it is, we didn't have much time. I mean, (looks at the rest of the group) I can't even remember speaking to you in the first three years...(jokingly) ahh, it was bliss. (Hugh, FG1)

These comments are consistent with the solidarity that Freire identifies as a product of humanising education. As the oppressed group begin to work together in the process of reclaiming their transformative abilities, they emerge from their isolation and build new communicative bonds. As we can see from these quotes, these bonds developed very quickly amongst the group⁵⁵ and the effects of them lasted beyond university.

I miss the team from uni because I work alone. I'm not a very creative person but I can work on an idea if someone else has a spark. I found it motivating to work with

⁵⁵ The honours course only consists of two twelve week terms where students actually take classes together. Often there is also at one week in each term designated as a 'reading week', where students have no classes and time is devoted to individual study. Therefore, any change in the students' social experience may have taken place in as little as 22 non-consecutive teaching weeks.

people because I don't generate the same ideas on my own... I definitely fed off the competitiveness as well. (Kevin, FG2)

Ultimately, when describing their experiences the students of both focus groups drew clear and articulate distinctions between the predominantly banking approach of the accredited years and the dialogic methods used in the final honours year. The groups were unanimous in their belief that this final undergraduate year had made the rest of their university years worth doing.

The first three years was such a passive way of learning compared with honours, because honours was very interactive and very good. I learnt more than I did for the three years of technical stuff. I think if you asked any accounting student they'd say their education doesn't satisfy their intellectual potential but I think this one did because of honours year. (Kevin, FG2)

7.4.1 The Effect of the Dialogic on Vocational Pursuit

The evidence from the focus group participants regarding the differences in their educational experiences during their final year of university indicates some important research findings for many reasons. Indeed, these findings have some significant pedagogical implications for both university departments and individual educators. However, this thesis is specifically interested in what these findings may mean for the vocational pursuit of the undergraduate accounting students. That is, what effect, if any, does the introduction of dialogic teaching methods have on the vocational decisions of accounting students?

7.4.1.1 Accounting Identity Participants

If we recall from Chapter 5, the students who displayed an accounting identity had many diverse and creative vocational hopes. Despite this, they believed themselves to be risk averse, scared of failing, and felt they had 'no real passions'. This group located their potential in the future and equated fulfilling that potential with 'perfection'. Because this group believed such perfection to be unattainable, they also displayed more of an ability to delay their sense of

fulfilment. As we have seen above, this group of participants were highly animated by the discussion of their honours course, and in particular how favourably it compared with the first three accredited years.

I think the material (in the first three years) should be like honours classes, because you sat and had conversations about things. You'd read the papers, and have your opinions, and everyone had their opinions. That builds your confidence. It was that sort of thing that I enjoyed, and it would have been better through your whole four years. Even one or two classes like that would help people. (Caroline, FG1)

Despite this overwhelming enjoyment and support for the honours dialogic, the accounting participants identified another, more difficult aspect of the new teaching approach, which related to their vocational pursuit. That is, they described it as a year that 'sets you apart'. When I asked the group to explain what this meant, they said their honours year had been an 'unsettling' time, which they still felt the consequences of in their current lives. They attributed this to the extent to which they had been encouraged to reflect deeply on beliefs and ideas they had previously taken for granted. While the group took obvious pleasure in this ability to think more deeply, they also said they found this 'confusing at times' and that it can make them feel 'discontented' now with their lives and their work.

I think those who didn't do honours got to a point they closed the door on university and moved on... whereas we were told to think about stuff, and then we just kept thinking about stuff. (Laura, FG1)

The accounting group said they felt different from some of their peers within the firms because they had developed the habit of questioning things. More than once during the discussion they expressed concern that the intellectual freedom they had experienced during this time was 'dangerous' because they have subsequently found it more difficult to settle into their accounting careers. The group talked at some length about how such freedom was a double-edged sword; having had the chance to explore ideas and express themselves in some

depth, they sometimes found it mundane to maintain the level of socialisation the accounting traineeship required of them.

**Don't you think the people who left after third year seem more content though?
They seem more content in the job than us, who stayed on. (Hugh, FG1)**

Again, their social image was important to the accounting identity participants and they said they feel different at work because of what they had learned during their honours course. This group felt the firms 'don't like that sort of thing' and they were anxious that others would not see them as different. These beliefs about social conformity were evident repeatedly during these focus groups and all of the participants hotly defended them. In fact, this defensiveness seemed to be a mechanism the accounting group had developed to prevent themselves from feeling overwhelmed by the intellectual and creative space they experienced during their final university year. The group again described a tension between wanting to live reflectively, while at the same time wanting to integrate fully at work and feel socially accepted. In fact, one of the participants very humorously summed up the social danger of privileging a dialogic approach to working in an accounting firm.

You're never going to fit in so what's the point in doing it anyway? You're not going to fit in, you're not going to get a job or be successful. You might be all happy with your inner self and be at peace and content but who the hell cares because everybody's going to look at you as though you're a freak! (Matthew, FG1)

Throughout this aspect of the discussion, it was clear that even beyond university, the accounting identity group experienced a profound tension between the conflicting pedagogical assumptions they had experienced in their lives. This group had all made their post-university vocational decisions at the end of their third year after three years of what we have overwhelmingly seen to be banking education. However, before they had begun their traineeships in accounting, they completed their honours year, which we have seen adopted a much more dialogic approach. As a result, these students found it difficult to know how this

newfound autonomy and solidarity could translate into their role as trainee accountants, which they described as essentially a return to dehumanising education.

A lot of people really think a CA qualification's an achievement. But then, do you respect what you're going towards? It's basically exploitation. It's a use-use relationship. They're using us and we're using them. They're moulding us... or they're attempting to remould us. (Matthew, FG1)

This meant that while the group of accounting identity students had begun to understand their duality and emerge from it during the honours year dialogic, they also believed their ability to respond fully to that emergence was limited because they were already committed to their traineeships.

You're saying I've got a choice but it's not a flexible choice, it's black or white. I just have a yes or no decision. And if you say yes...it's like Alice in Wonderland, you're in a whole new world. (Hugh, FG1)

Ultimately, when examining the vocational implications of dialogic education for the accounting identity group, we see the tension between their construction of reality and their other desires recurring. While the accounting group enjoyed the freedom of expression they got from the honours course, they defended their worldview that other vocational hopes were still 'unrealistic'. The group said they were not happy with this, but they had made these 'compromising' decisions without realising. In the end, this group reverted to their earlier belief that these compromises were inevitable in the present and they would ultimately be able to be true to themselves in the long term. This final extract of the conversation, taken from the end of the accounting focus group discussion, demonstrates the profound duality of the students and significant degree of vocational capture that they expressed despite the honours dialogic.

Caroline They (the firms) are there to make money, or for you to make them money. I view it as being something that's there for the sole purpose of

screwing people over and making money. It's a made-up industry that in other circumstances wouldn't exist. I don't think there's anything to respect there. I have no respect because I look at them and think, what is your life about?

Matthew You're part of it though.

Caroline (Angrily) I know I'm part of it! I'm well aware I'm part of it.

7.4.1.2 The Non-Accounting Identity Participants

In contrast to this, the effect of the dialogic approach used by educators during the honours year was slightly different for the participants who had a non-accounting educative identity. If we recall from Chapter 6, the TBS students prided themselves on being argumentative and offering their opinion in classes, even when they did not know the answers. They did not experience the same fear of failure or aversion to risk that the accounting group had described, and as a result, they had not developed the same degree of dependency on 'getting the right answers'. Additionally, this second group saw themselves as always having options and the potential to do what ever they wanted. This made them less anxious about making 'bad' decisions or spending time pursuing vocational paths that they may not ultimately follow. Because the TBS group saw themselves as 'constantly changing', they described even their mistakes as learning experiences, which translated into a much higher degree of vocational empowerment.

In light of this, the TBS group reported that they felt the dialogic approach of the honours year was something they found familiar and reminiscent of the teaching approach in their other non-accounting classes. These participants commented that in the final year their accounting classes felt 'the same if not better than TBS classes had been', and that they were excited to be given the educational responsibility in accounting that they felt they had always had in other classes. The impact of this for the TBS group was to confirm this vocational autonomy, rather than the duality that they had experienced in accounting.

I actually felt that in 1st-3rd year I didn't really learn that much, and I didn't understand that much, and then in honours year it was justification for that because it all seemed so wrong. It (accounting) was inherently flawed, in every conceivable way, so that when you got into it and started talking about it, I could say 'No wonder I didn't understand that... it's a pun o' mince'⁵⁶. I felt good because that was justification for me not being interested in it and not really grasping it. (Kevin, FG2)

As we can see, the dialogic approach to the material in the final year allowed the group to form their own opinions of the accounting material, which in some cases were highly critical. On the basis of their dialogic participation during the honours year, the TBS group were even more adamant than before that the accredited classes they had taken were 'useless' and a 'waste of time'.

I mean they could have spent four years developing us more instead of giving you three years experience in something you'll never use. I'm not going to be able to use the technical things I've learned in my CA training, I'm going to have to relearn everything anyway. So it makes no difference if I've done three years of it or not, I'm starting at the same level. (Gary, FG2)

While this group were still aware of a degree of conflict within their desires and their decisions, their outright dismissal of the early accounting material meant they found this conflict less unsettling than the accounting group. In a sense, this group had developed a way of thinking about accounting which protected their vocational hopes by simply dismissing everything they had learned under the banking method. This attitude was reminiscent of their earlier rejection of the accounting identity and confirmed that despite being fully accredited degree graduates, the TBS group resolutely resisted the vocational capture, which their peers with accounting identities felt so acutely.

⁵⁶ The phrase 'pun o' mince' is Glaswegian slang used to mean something is rubbish or useless

When I asked these participants to say more about this critical attitude, they echoed the response of the accounting group, saying that they felt they had been 'cheated' by the banking approach of the early years. This group were pleased that the dialogic approach had given them the chance to express their beliefs about the world unselfconsciously, but at the same time, they were confused about why they had had to undergo three years of dehumanising education first. Their response was to conclude that banking education is simply characteristic of the discipline of accredited accounting; therefore, 'that type of accounting' was something they could not take seriously.

To leave uni after three years would have been a real shame, and I would have been leaving not enjoying any of it. But at the same time, your honours year... you have a job to go off to do a CA and then you realise the whole auditing department's an absolute sham, and the financial statement is pointless... I mean, you could have told me this before. (Gary, FG2)⁵⁷

Because these students perceive of themselves as being in conflict with the discipline they experienced the dehumanising assumptions of the accounting degree less profoundly and were again less susceptible to vocational capture. This reinforced their initial view of reality - that they could do what they wanted with their lives - and as a result, this group were able to consider other vocational decisions outwith accounting. As we have seen, the resulting experience for the non-accounting group was that after the honours year they made diverse vocational decisions. Three of them also opted to make a change in those decisions within a year of graduating. This confirmed what we had seen early in these participants, that is, the belief that 'you've always got options'.

This demonstrates that while dialogic education in the honours year is immensely effective in re-engaging accounting students with their learning process, in vocational terms this 'bolt-on' approach is producing one of two extremes. Students either emerge into a new consciousness of their oppression during the honours year but cannot respond to it because their vocational

⁵⁷ Since the time of the focus groups, Gary worked as a trainee CA within a big firm in Glasgow. After a year, which he did not enjoy, he left to travel around the world and is starting a degree in medicine this coming semester.

capture is too profound and they are already committed to further dehumanising work. Alternatively, as in the case of the TBS group, they emerge from their inanimation, perceive the immensity of their educational oppression and reject the usefulness of the accounting discipline in its entirety. Therefore, while the TBS participants experienced the honours year as a time that allowed them to re-engage authentically with their wider vocational hopes for their lives, they also cultivated an even higher degree of detachment from the accounting discipline during this time. While this group retained almost a sense of bravado in their rejection of accounting, it was clear throughout that they were wistful for their sense of what their education could, and should have been.

Don't you think as well though it made you angry in a way that you had gone through those first three years? It was good in a way but also bad because it also made you feel that that it was just starting and then you're done. It was like enticing an animal with something and then saying 'forget it'. (Luke, FG2)

7.5 The Dialogic Potential of 1st- 3rd Year

Finally, before concluding this chapter it is useful to refer to the supporting evidence from the participant observation and the questionnaires. As we have seen above, the accounting honours year is one particular example of how dialogic education can, and is, used in accounting pedagogy today. We have seen how immensely effective that dialogic can be in challenging the dehumanising assumptions of the common banking approach in accounting, and therefore re-engaging accounting students in the learning process. Additionally though, we have seen that by limiting dialogic education to the final year, students with an accounting identity find it particularly difficult to embrace the vocational potential that such liberating pedagogy can reawaken. As a result, they often continue into traineeships and even careers, which they do not respect and which do not reflect their own vocational hopes for their lives.

This important observation of the dynamic of vocational hopes and pressures in the lives of accounting students implies two obvious proposals for change within current accounting pedagogy. The first of these is to remove the dialogic approach in the accounting honours

year and leave the undergraduate accounting students to their dehumanising education and their profound sense of duality. The second is to explore how dialogic approaches can be developed within the undergraduate course such that accounting students have enough time to fully reclaim their transformative abilities and make authentic vocational choices; i.e., choices that might do more to honour their original selfhood as given by God at birth. At this stage, I hope it is obvious that the thesis will propose that only this second course of action can fulfil both the educative and human responsibility of the university department.

Much of the extant literature in accounting argues that dialogic education is unachievable and even inappropriate during the early years of undergraduate accounting. However, as should be clear from the previous sections, the thesis argues that living with the dehumanising effects of banking education simply is not defensible in light of the research findings. With this in mind, this final section presents evidence drawn from 1st to 3rd year accounting classes where it was observed educators had actively sought to combat banking methods by introducing a dialogic approach to their classes. These examples were very much in the minority, and interestingly dialogic education outwith the honours year was more often observed in tutorial classes than in lectures. This may be because university tutors are less attached to their perception of themselves as ‘experts’, and this is certainly a useful area of further research. As can be seen below, the experiences of students drawn from these other classes confirm many of the insights from the honours year as discussed above. Therefore, this section demonstrates that educators *can* adopt a dialogic approach even in classes whose focus is to fulfil the accreditation requirements. These other sources provide initial confirmation that the potential for humanising education is not restricted to the honours level courses. Much further research is required to clarify how this approach can apply in accounting and to support educators who seek to employ this methodology.

7.6 Supporting Evidence from the Participant Observation and Questionnaires

Finally, we return to the survey evidence to confirm the findings of this chapter. In classes where the educator introduced dialogic methods, from 197 questionnaire responses, there were

a total of 49 positive references to the opportunity for class participation and 43 positive references to the learning environment. Of the comments regarding class participation 23 were from students with accounting identities and 26 were from the non-accounting group; similarly, of the positive comments regarding the learning environment, 23 were from accounting identity responses and 20 were from the non-accounting students. These results are particularly interesting because while they appear to be very similar, of the two groups, proportionately the accounting group responded to the dialogic process more favourably. 27% of the accounting responses referred positively to the participation and learning environment, compared with 22% and 17% respectively. As before, the questionnaires were deliberately open-ended; therefore, all of these comments were undirected⁵⁸. As we can see, these responses were a stark contrast to the feedback in previous chapters, where educators were using the banking approach.

Lots of discussion

The whole class was able to participate

The teaching approach encouraged us to participate

Everyone got a chance to work through any problems.

Everyone in the class helped with answers

Good interaction

From the questionnaire responses, there were many references to the class discussions and from the participant observation, it was clear that after some initial hesitation, students embraced the chance to talk about the accounting material within the class.

I liked the open discussion in class

I thought the most helpful aspect of the class was the discussions

Classes are good. If I have a problem I feel confident that I will get it sorted out, it's interesting, and having us involved in discussion was good.

⁵⁸ That is, students were not specifically asked about class participation or the learning environment.

We had the opportunity to discuss answers

It was also clear from the responses that students felt the benefit of the more positive social cohesion that results from adopting such a dialogic pedagogy.

Fairly small groups and get to work in groups which I found good.

The chance to work in groups made the class more interesting

The students repeatedly commented that 'everyone gets involved' and even listed the 'big class' and 'classes twice a week' as things they had liked about the accounting course. More than one response also suggested that 'a more discussion type structure may be more useful' in their other accounting classes. In addition to these responses, students said of the dialogic approach that they felt they 'could speak freely' and repeatedly commented that they 'like having the opportunity to ask questions'. If we recall from Chapters 5 and 6, the students had recognised the oppressive expertise myths in their accounting classes and participants had commented on the 'strange accounting guidelines' and 'meaningless information'. In contrast, students of the dialogic approach clearly felt much more able to challenge the content of the class and any ideas that they found unfamiliar.

Students are encouraged to put forward their views.

The teaching helped me understand the course rather than pressuring us to know everything when we arrived.

I liked the quality of teaching and the methods used to go through problems

Could ask questions and talk about the questions

People are not afraid to ask/answer questions

Discursive atmosphere. Easy to ask about anything you are not sure of.

It's easy to say when you don't understand something without feeling stupid

From both the participant observation and the questionnaire responses, it was clear that students attributed their ability to participate to the teaching/learning atmosphere within the class. Students described the class as 'informative' and 'understandable', but also 'enjoyable, which helps you learn'.

Good learning environment

Friendly relaxed atmosphere, which made it easier to follow the work

Good, relaxed atmosphere and teaching environment

Chance to go over things thoroughly in a friendly relaxed atmosphere

In fact, it was particularly interesting to note that there were 16 separate references within the feedback that students had felt their accounting class had been 'fun'. Perhaps this would not have been so notable in other circumstances, but given the feedback we have already seen from classes using banking techniques, the difference is remarkable.

The classes were fun and still had a serious side to them

A fine balance between work and fun. i.e. work gets done and any problems always get resolved, but there is always time for a laugh!

In a number of cases, the students also specifically attributed this difference in their learning experience to the attitude of the educator.

Great tutor. First class I have actually wanted to attend.

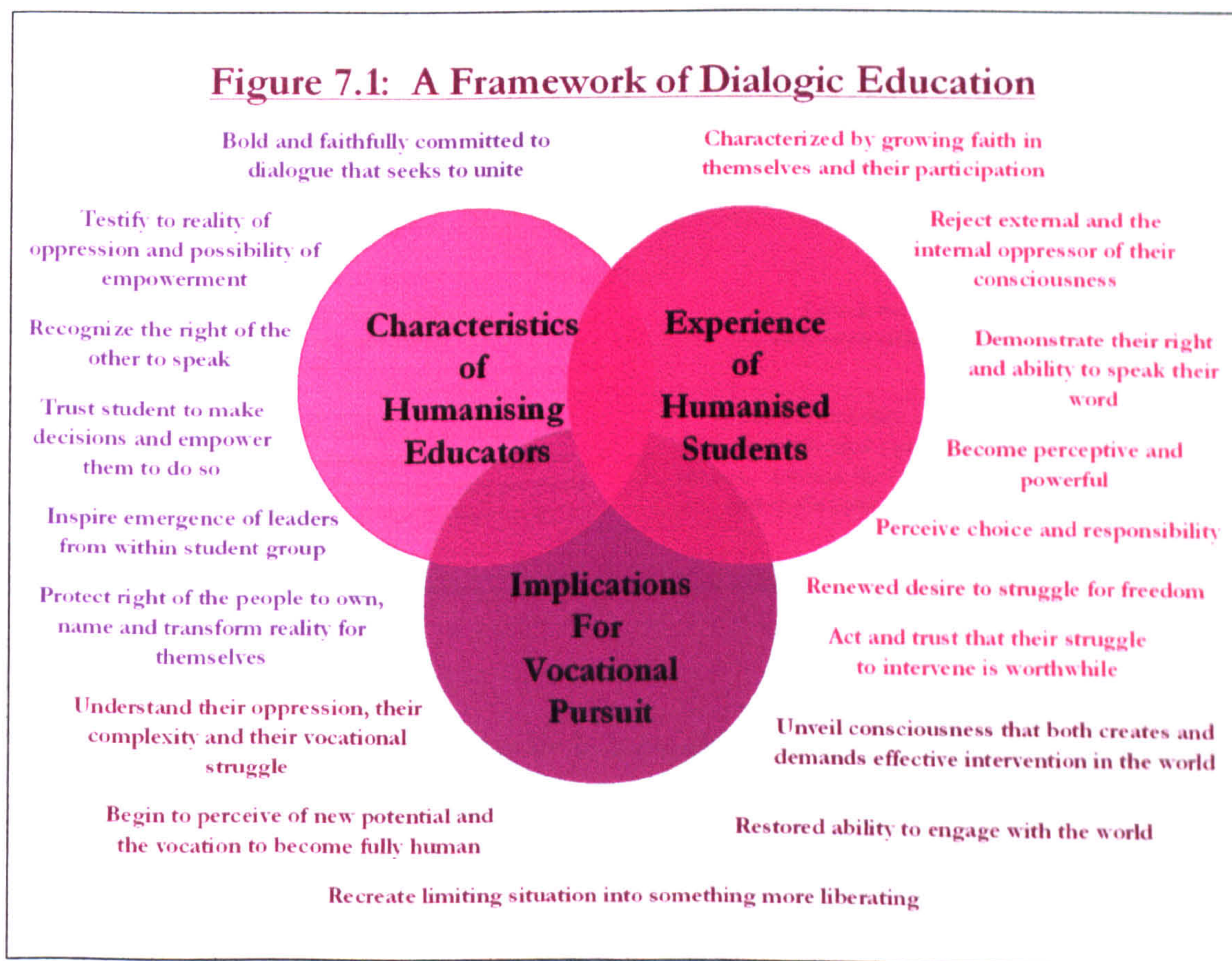
Lecturer's attitude! Didn't mind coming to the class unlike other classes

Finally, this suggest that by seeking to bridge the superiority gap introduced by oppressive educators, dialogic educators can begin to create the cohesion within their classes that Freire highlights as an essential pre-requisite to authentic trust within the classroom. This

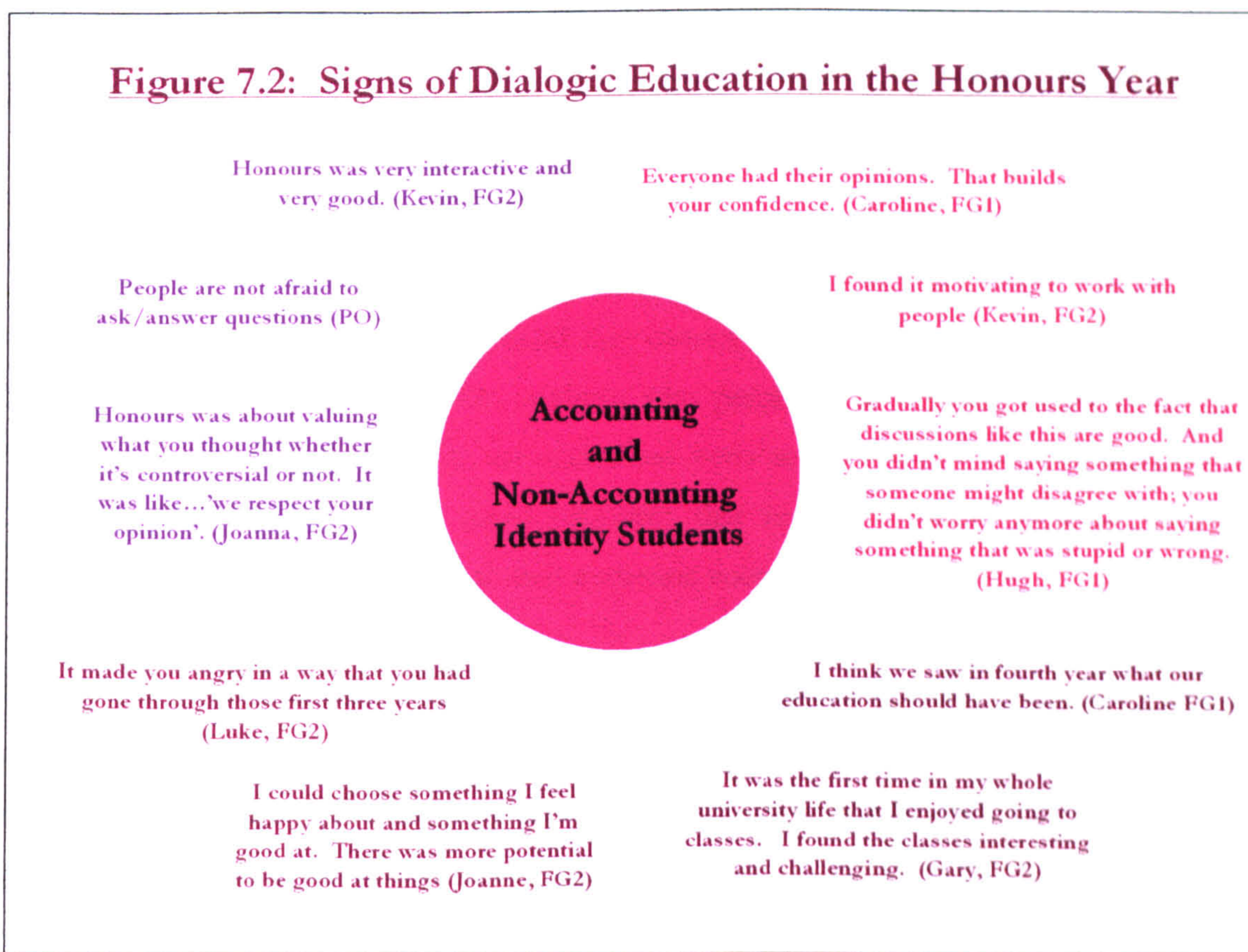
demonstrates that actively seeking to re-humanise the classroom, can make a difference to the students and their ability to learn authentically.

7.7 Conclusions

This chapter has looked at the power of dialogic education to reawaken the vocation of undergraduate accounting students. First, by examining Paulo Freire’s theory of humanising education, we have seen that through authentic dialogic, accounting students can reclaim their ability to speak their word and name reality. Educators who adopt a guardianship role and protect the learning space can facilitate the emergence of revolutionary leaders from within the student group, as well as emerging as humanising individuals among their own peers. This emergence will break the silence of oppressive pedagogy in accounting. The theoretical aspect of dialogic education is summarised below in Figure 7.1.



Using the honours year as an example of dialogic at work in accounting, this chapter demonstrates that the research did find some examples of humanising education. In particular, accounting educators began to employ dialogic methods within the final undergraduate year. The evidence demonstrates that, almost immediately, all of the accounting students felt the positive effects of that dialogic and began to re-engage with the learning process. During the honours year, students embraced this new autonomy and began to perceive the extent of their educational oppression in previous years. Again this is summarised by Figure 7.2.



This humanising experience at university influenced the vocational decisions of the research participants in different ways. The students with an accounting identity, all of whom had committed to pursuing professional traineeships before they had any experience of dialogic education, felt unsettled by the contradictions the dialogic approach had confirmed in their minds. This group said the 'honours year could not have been better', but that they also felt

less content in their vocational decisions as a result. This group saw their accounting traineeship as essentially being a return to dehumanising education, but felt unable to make different vocational decisions because of the uncertainty this would produce in their lives. Therefore, beyond university, this group were living with the tension between their vocational decision to pursue a traineeship and the questioning outlook, which the dialogic method had awakened in them.

In contrast, the students with a non-accounting identity also embraced the honours year dialogic, but took it as evidence to confirm their vocational belief that 'they could do anything with their lives'. This group said the dialogic approach had made them 'angry' about the teaching methods used during the accredited years and as a result; they had become completely dismissive of all the accounting material they had learned using the banking method.

This demonstrates that isolating the dialogic approach to the honours year is currently producing one of two extremes in the lives of students. These are, either students whose vocational capture is already so profound they cannot respond to oppression even when they recognise it in their own lives. Or, students who perceive the personal implications of the dehumanising techniques used in the accredited years and therefore reject accounting as a discipline in its entirety. The thesis proposes that neither of these extremes allow the individual to experience the peace of their authentic vocation.

Finally, this chapter proposed that the only defensible response to the duality and tension that is evident in accounting students despite the honours year dialogic is to find ways to introduce humanising education throughout the accounting curriculum. Initial research within accredited accounting classes demonstrates that this is a realistic possibility and only by developing a consistent approach will accounting students be empowered to fulfil their original selfhood.

Both humanisation and dehumanisation are possibilities for a person as an uncompleted being conscious of their incompleteness...but...only the first is the people's vocation. (Freire 1970, p25)

Chapter 8: Conclusions

Matthew I'm looking for the Garden of Eden

Int'r So why not look for it today?

Matthew Because we can't obtain it without getting our CA!!

8.1 Introduction

The driving questions behind the doctoral research have examined the relationship between accounting education and the vocational tensions of accounting students. The thesis asked whether a conflict of hopes is characteristic of the experience of accounting students; and if so, how and why they experience such vocational tension? Using a theological understanding of purpose, the thesis proposes the time and energy students invest in accounting while simultaneously remaining detached and largely unfulfilled by the discipline, is essentially a crisis of vocation. Ultimately, this research has asked whether something about accounting education is causing students to become lost in the educational exchange, and as a result, estranged from their own deeper needs. By bringing a theological perspective to bear on the question of accounting education and the vocational decisions of accounting students, it seeks to re-focus the pedagogical discussion. In doing so, it is hoped that accounting education can encourage authentic vocational pursuit in the lives of its students and thus, become an invitation into life to the full.

8.2 Methodological Underpinnings of the Research

... the highest form of love, is intimacy that does not annihilate difference. (Evelyn Fox Keller)⁵⁹

The methodology of the thesis centred on the basic theological assumption that God is the author of reality. Consequently, the research also assumes that any aspects of reality that we understand are a gift of the Spirit, who mediates between divine truth and human knowledge. In the simplest sense, the research assumed the desire to create knowledge is not simply an act of human volition but an active partnership (consciously or otherwise) between God and humanity. As a result, to some degree knowledge creation is always a subjective endeavour. We cannot realistically hope to reveal the truth about reality in its entirety because our personal realities are constantly in motion. Therefore, objective truth will always be somewhat elusive, not because the truth of our world is changing, but because we are. As a result, the thesis has proposed that any useful research activity must be characterised by a sense of methodological open-heartedness. If the research investigation is something fundamentally creative by virtue of the Spirit at work, then fulfilling the research aims requires a methodological attitude that allows research participants to describe and interpret their personal experiences. By creating the opportunity to question those experiences and develop shared understanding and meaning, the thesis has aimed to adopt a fundamentally *relational* approach. That is, by aiming to reflect the richness of the participants' thought processes and experiences, the project has tried to reveal something of the Spirit. Similarly, the methodology assumed that the degree to which the research has any transformative power depends on the extent to which it is able to promote authentic human freedom in action. Knowledge that reveals something truthful about reality will promote better relationships and authentic freedom; therefore, by seeking a more sophisticated understanding of reality, the thesis implicitly proposes a different way of being in the world. Since the methodology assumes relational engagement is the process by which we create a more sophisticated understanding of what we can know, then critical reflection and examination of these findings is one useful way to produce applicable theory.

⁵⁹ Commenting on the work of scientist Barbara McClintock; taken from Parker Palmer *The Grace of Great Things*

The thesis proposes that it is possible to apply these ideas usefully in accounting education to discern humanising pedagogy from dehumanising models because most simply, when the Spirit is at work, the fruits of that Spirit will be observable.

Since the methodology of the thesis was a relational one, the overarching guideline for the data collection was to choose research methods that would allow the possibility of authentic interaction between individuals and groups around the research question. Like Geertz, I did not use, or wish to use, techniques that distanced me from the research participants; rather I was interested in a 'qualitative, highly participative' study of the research field (p23). From the outset, I wanted both methodology and methods that allowed me to engage unapologetically with accounting students and educators such that I could include the nuances in the evidence in a legitimate way. This meant using deep methods of data collected and interpretation, and as a result, the empirical aspect of the thesis has been intensely interactive. The aim of this level of engagement was to break open the question of vocational pursuit in the lives of the students to clarify how they thought about themselves, their potential, their education, their future and their degree of empowerment in making life decisions. In trying to understand how the accounting degree had affected these beliefs, if at all, the research aimed to establish whether there is an observable relationship between them and the assumptions at work in accounting pedagogy. The data collection methods were designed to encourage discussion around all of these issues with the intention of creating a more sophisticated understanding of the accounting degree. Through participant observation, focus groups, interviews and questionnaires, the participants were able to provide detailed insights into the pedagogical experiences of accounting students. Ultimately, the comparisons that resulted from triangulating these methods built a degree of reflexiveness into the design, which validated the process as the research tried to 'enter into, the students' own worlds of accounting' (Lucas 2000, p502)

8.3 Framework of Existing Literature

Optimism is a fundamental pedagogical stance. (Kohl 1994, p27)

To establish a literature framework within which to examine the research evidence the thesis used two overarching sources of literature: these were theological sources to inform the discussion of vocation, and educational sources, in particular the work of Paulo Freire, to inform the question of accounting pedagogy.

First, the thesis used scriptural texts and theological sources to develop a sacred perspective of the concept of vocation. It aimed to demonstrate that insights from the spiritual traditions can highlight the shortcomings in our thinking about the nature and purpose of the human person and subsequently what we neglect to consider when we educate. In the broadest sense, theological perspectives define a vocation as being a personal calling *from God and to life*; therefore, the chapter identified the characteristics of authentic vocation by describing the scriptural elements of 'life to the full' (John 10:10). In the simplest sense, the thesis uses the Genesis creation myth to identify the characteristics of human beings when they are most fully alive; and similarly the signs that indicate something is inanimating the spirit. By arguing that Spirit is an agent of power, Chapter 3 proposed that where an individual has life to the full, it is because the Spirit of God animates and facilitates their unique purpose. This calling into life is the fundamental and recognisable element of authentic vocation and as such, it usefully underpins the whole thesis argument. By proposing; first, that Spirit animates purpose in a personal way; second, that the human person is deliberately created in the image and likeness of God; and third, that the decision choose against God's vocational intention has observable consequences, the research has sought to introduce a much richer understanding of vocational pursuit. In particular, by considering a vocation as a unique role specifically bestowed upon an individual by God, the thesis sought to demonstrate that accounting education must be more careful about the vocational assumptions it makes on behalf of its students if they are to live authentically empowered lives. Ultimately, these sources propose that if we consider the spiritual aspect of the pedagogical task, then good education will allow students the tools and opportunity to discern their particular vocation and freely choose whether to pursue it.

The thesis further developed this idea of authentic empowerment by examining the power of education to influence how students understand their role in the world and their relationship to established knowledge (Kohl 1976). By exploring the observation that accounting degrees currently tend to privilege the training function over a wider educative function, the research argued that accounting education may be taking a crucial element in the development of young accountants for granted; namely, their understanding of their vocational role in the world. Chapter 4 found that oppressive ways of constructing knowledge and expertise, has the power to undermine something authentic within the student, the consequence of which is to live divided, sometimes at great personal and spiritual cost. This being this case, the thesis used Paulo Freire theory of dehumanising education to explain some of the ways in which accounting education may have created or compounded the vocational tensions in the lives of the research participants. Freire's theory describes the processes by which education can legitimate or undermine ways of being in the world and in particular, the chapter focussed on the central pedagogical assumption of banking education. Namely, that educators should fill up the students with knowledge. By demonstrating that such an approach assumes students have already answered the question of vocation in their lives, the chapter aimed to theorise the problems that can arise when students are denied the opportunity to explore the complexity of their own vocational hopes. Ultimately, from these sources the thesis established a framework from the literature in which to locate many of the vocational tensions that accounting students currently experience, and predicted that the inherently divisive motivation of oppression absorbs the consciousness of the oppressed student and their transformative abilities.

8.4 Findings from the Research Evidence

A house divided against itself will fall. (Luke 11:17)

Having outlined the theoretical context of the research, Chapter 5 began the discussion of the research evidence by presenting the experiences of students with an accounting identity. First, the evidence demonstrated that, despite being both animated and articulate when discussing their vocational hopes, students with an accounting identity believe it is unrealistic that they

will pursue and fulfil them. This group believed the level of discontentment they experienced at university, at work and in their lives was unavoidable and that they were simply being 'realistic'. By assuming that their potential is both unattainable and located in the future, these students have come to believe that their vocational desires are irrelevant to what they will do with their lives. This in turn undermined the extent to which they felt empowered to engage with the world, and to which they believe their engagement can produce desired results.

Through the research evidence, students with accounting identities deliberately constructed their potential as something abstract and said that otherwise their current work in accounting would be too difficult to continue. These participants described themselves as having 'no real passions' and expressed a lack of direction regarding what they should do with their lives. Even when these students were genuinely struggling to choose between different life options, they still would not necessarily privilege what they like or enjoy. The evidence indicated that they had made vocational decisions that do not reflect their own hopes and desires, but rather their sense of what other people want for and from them. Similarly, their desire to avoid failure and a sense of pressure that they would not live up to the expectations of others meant they felt unable to take risks, even when they were demonstrably unhappy with the choices they had made. As a result, they experienced a significant sense of having compromised themselves. This group said they found it difficult to talk about their vocational hopes because it raised the question of why they continued to tolerate the sense of conflict they felt. Indeed, they were able to reflect in some depth about the negative aspects of their decisions, but at the same time maintained that they would not respond to the negativity in their lives by taking action to change it. This significant sense of duality around the issue of their vocational decisions resulted in a noticeable degree of confusion and self-deprecation within this accounting identity group.

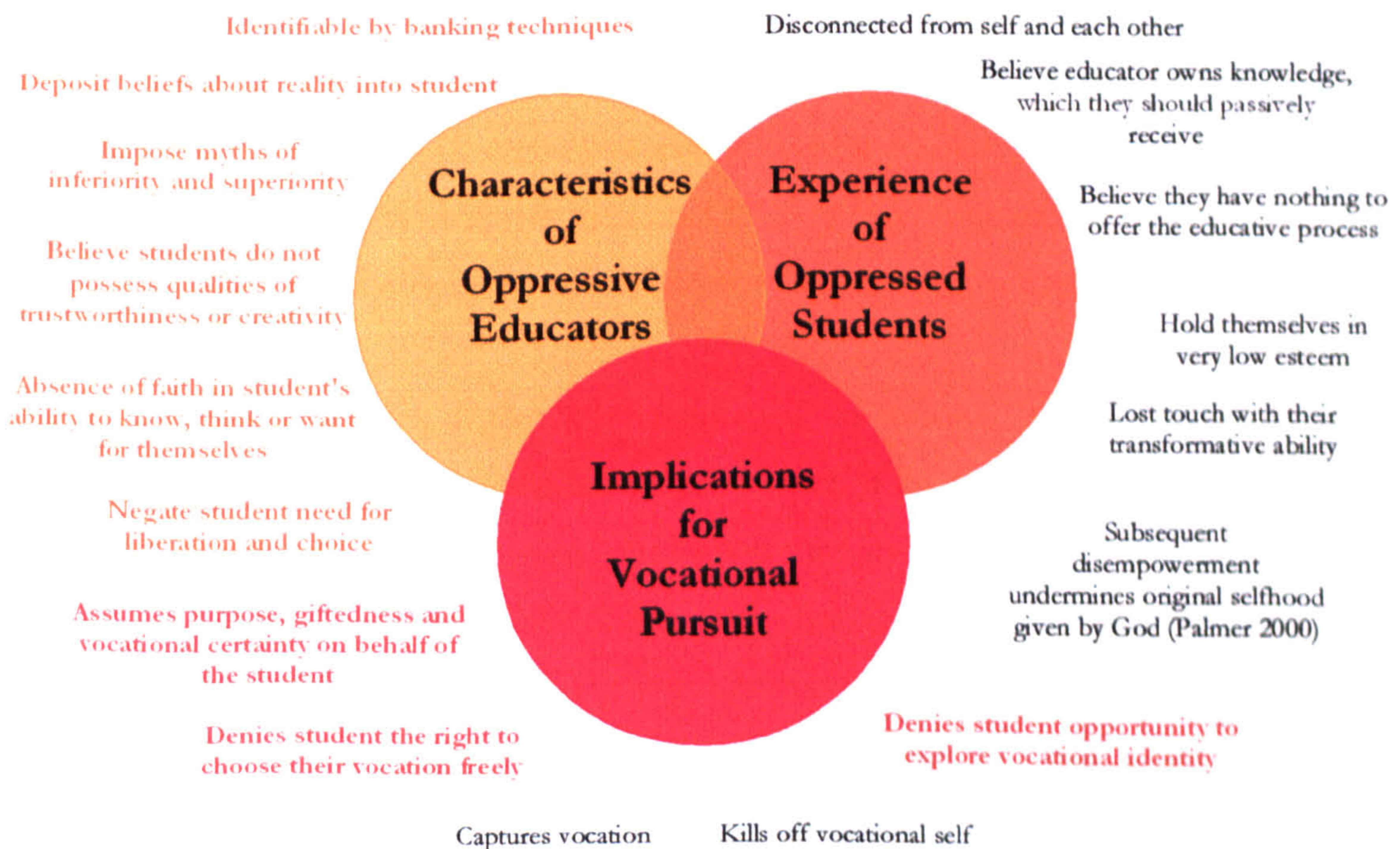
Finally, Chapter 5 explored the accounting identity students' descriptions of the accounting course with the aim of observing whether there is a relationship between the way they think about the world and their accounting experience at university. The evidence demonstrated that these students believed the course content was superficial and designed to make them conform to corporate environments, thus reflecting the vocational capture predicted by the literature. All of the data sources demonstrated that the students were surprised and disappointed both by the superficiality of the content of their accredited classes and the class

interaction. They also believed that while the educators were obviously intelligent and freethinking, they were disinterested in their students, and as a result, knowledge was something in which they did not share any sense of ownership. Ultimately, Chapter 5 was concerned with the way accounting students think about their vocational desires and act upon them; and, it established that students with an accounting identity feel disempowered in a way that directly affects their vocational conception and pursuit. Throughout, there was significant evidence that these students thought about their education and their vocational hopes in ways that were characteristic of oppressed individuals. Consequently, as Freire predicts in banking models of education, the accounting identity group held beliefs regarding both themselves and their vocational hopes, which were unconsciously disempowering

In comparison, Chapter 6 of the thesis used the research evidence to provide an insight into some of the important differences in the beliefs held by students with a non-accounting identity. By comparing the evidence from the participants who completed a fully accredited undergraduate degree, with those who completed an undergraduate degree in another discipline but with some element of accounting in their course, the thesis was able to illustrate some significant differences in the experiences and thought processes of these two groups of students. The differences between the groups were equally informative and demonstrated that the non-accounting identity participants experience a lesser degree of dehumanisation during their undergraduate years. These participants were more self-confident and displayed a much higher degree of social cohesion than the accounting group. Interestingly, they also believed that the accounting identity students confirmed accounting stereotypes and they were anxious to disassociate themselves from these peers. This aspect of the discussion was worthy of particular note because, while the non-accounting group were anxious to differentiate themselves from the accounting identity students, the evidence shows that both groups described the accredited classes in very similar ways and found the same aspects of them oppressive. Both groups felt strongly disengaged during the accredited material and both had resorted to strategic learning techniques just to 'get through the stuff'. The evidence demonstrates the accounting students were far from happy with what they were doing, but the non-accounting group did not recognise this commonality.

Most importantly, the non-accounting group differed from the accounting group in both the role they adopted in the accredited classes and their ability to make vocational decisions; this group were demonstrably more likely to take action to respond to dissatisfaction in their lives. Therefore, while this group certainly experienced some of the duality Freire predicts in dehumanised students, they clearly were not subject to the same degree of vocational capture. While this second group experienced the dehumanising assumptions of accredited classes in a similar way to the accounting group, it became clear throughout the data collection and analysis that they think about and respond to this oppressive pedagogy quite differently. This group still experienced the oppression of the accredited years, but their understanding of themselves as individuals who could respond actively to these educational experiences, rather than simply absorb them, made them more able to take action to create change in their own lives. This meant the non-accounting group were more optimistic and more empowered in their ability to pursue their vocational hopes. Figure 8.1 summarises all of the elements of dehumanising education and the signs of vocational capture that the non-accounting identity students were less likely to experience (shown in black)⁶⁰.

Figure 8.1: Pedagogical Framework



⁶⁰ The accounting identity group displayed all of these elements of dehumanising education

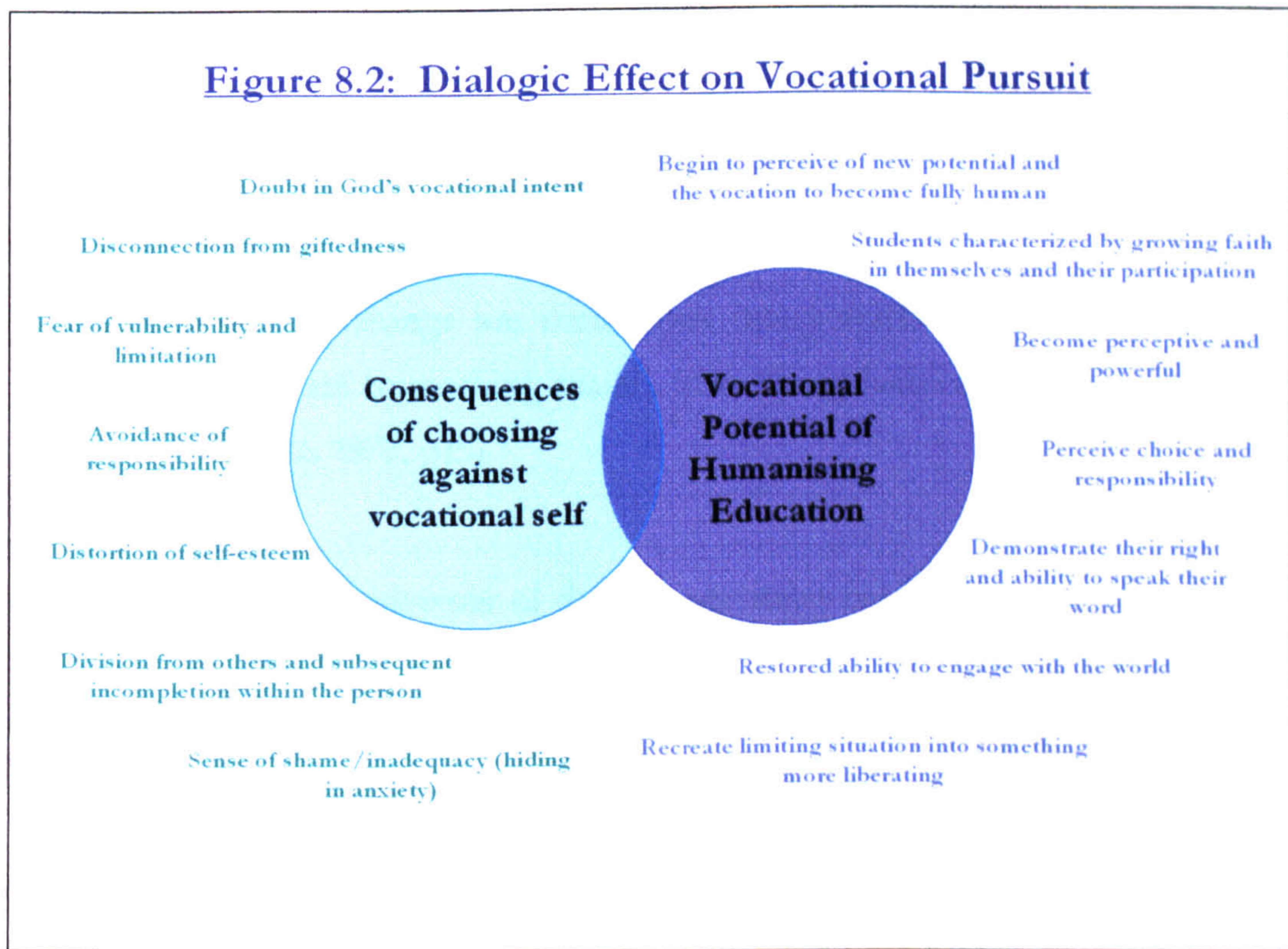
8.5 The Potential for Dialogic Education to Reawaken Vocation

Dialogue further requires an intense faith in humankind, faith in their power to make and remake, to create and re-create, faith in their vocation to be fully human. (Freire 1970, p71)

Finally, the thesis examined the research evidence to explore the power of dialogic education to reawaken the vocational pursuit of undergraduate accounting students. Using the honours year as an example of humanising education at work in accounting, the thesis identifies dialogic examples through which accounting students began to reclaim their ability to speak their word and name reality. The evidence demonstrates that, almost immediately, both groups of accounting students felt the positive effects of that dialogic and began to re-engage with the learning process. From the data collected, the thesis found this humanisation process influenced the vocational decisions of the research participants in different ways. By exploring the difference between the two groups of accounting students in their response to dialogic approaches, the thesis sought to establish the extent to which it is reasonable to identify the accredited degree as a contributing factor in the vocational disempowerment of accounting students. It found that, within the wider group of accounting students there are those who demonstrate higher degrees of empowerment in seeking to fulfil their own hopes for their lives, and at least in part, this empowerment is related to their educational formation; therefore, the disempowering duality observed in so many students is not inevitable.

First, the students with an accounting identity, all of whom had committed to pursuing professional traineeships before they had any experience of dialogic education, felt unsettled by the contradictions the dialogic approach had confirmed in their minds. This group said the 'honours year could not have been better', but that they also felt less content in their vocational decisions as a result. This group saw their accounting traineeship as essentially being a return to dehumanising education, but felt unable to make different vocational decisions because of the uncertainty this would produce in their lives. Therefore, beyond university, this group were living with the tension between their vocational decision to pursue a traineeship and the questioning outlook, which the dialogic method had awakened in them.

In contrast, the students with a non-accounting identity also embraced the honours year dialogic, but took it as evidence to confirm their vocational belief that ‘they could do anything with their lives’. This group said the dialogic approach had made them ‘angry’ about the teaching methods used during the accredited years and as a result; they had become completely dismissive of all the accounting material they had learned using the banking method. Figure 8.2 demonstrates how this dialogic education interacts with the consequences of choosing against the vocational self as outlined by the theological literature.



From this diagram, the interaction between the two theoretical models becomes particularly pronounced. That is, the pedagogical effects of dialogic education can address the negative theological consequences of choosing against the vocational self. The thesis evidence demonstrates that both groups experience the humanising effects of the dialogic approach of the final year. However, isolating the dialogic approach to the honours year is currently produces one of two extremes in the lives of students. Students either experience such profound vocational capture that they cannot respond to oppression even when they recognise

it in their own lives as in the case of accounting identity students. Alternatively, they perceive the personal implications of the dehumanising techniques used in the accredited years and therefore reject accounting as a discipline in its entirety as in the case of participants with non-accounting identities. Since neither of these extremes allows the individual to experience the peace of their authentic vocation, the thesis proposes response to the duality and tension evident in accounting students is to find ways to introduce humanising education throughout the accounting curriculum. Initial research within accredited accounting classes demonstrates that this is a realistic possibility, and by developing a consistent approach, accounting students can be empowered to fulfil their original selfhood.

8.6 Limitations

*Anthropological writings are themselves interpretations...they are fictions, in the sense that they are 'something made', 'something fashioned' - the original meaning of *fictio*. (Geertz, 1973, p15)*

An empirical research endeavour of this sort inevitably has limitations because interpretation itself is a creative act. By producing this particular research output, many other potential outputs have been silenced, for the moment at least, and it is important to acknowledge through the limitations how these other works might have been different.

8.6.1 The use of a Single Research Site

The first, and perhaps most obvious limitation of this project, is that the empirical data was predominantly collected from a single research site. Early in the project, it became obvious that there was a particularly good opportunity to develop the data collection at the University of Strathclyde into a study of some depth; therefore, the decision was made to focus research attention here to the exclusion of other possible studies. As a result, other than one semester spent at the University of Aberdeen the findings have been generated from this single institution in Scotland. There were obvious benefits to this decision because it meant there were consistent opportunities to triangulate research methods and virtually unlimited access to

revisit areas of interest; however, it will be essential for future work to examine how far these findings can be reasonably extended and how they may differ in other contexts.

8.6.2 Ambiguity of Research Boundaries

A second limitation of this extensive engagement at a single site was that it was sometimes difficult to know where to draw the boundaries of the observations. The result of my involvement over the years meant that at times, I would be in informal contact with individuals who were aware of my work and would discuss the research questions in unrelated settings (e.g. chance meetings in the street or at university events are two examples where this would happen with some frequency). Often these individuals were student participants who would voluntarily offer further evidence of their own experiences, which were directly relevant to my work. Unfortunately, because I had not opted early in the project to formalise research diaries of these types of interactions, it would have been difficult to introduce them part way through the data collection. Had I been using ethnographic methods these would have been excellent observational opportunities but since I was not an ethnographer I have had to make decisions about whether it was reasonable to include these insights as findings. As a result, there have been many interesting observations that emerged from the study, which have not been included here because of their informal nature. Similarly, my familiarity sometimes meant that participants made assumptions about my research aims and what they thought I wanted to find out. At times people would assume I was familiar with dynamics that I was not necessarily aware of, and there were points when I needed to clarify my questions and distinguish them from the participants' assumptions about my work. In future studies I would be interested in formalising these observations within the data collection methods.

8.6.3 Prior Methodological Assumptions

A third limitation of the research project was my pre-existing awareness of the dominance of positivistic methodologies in accounting. In the early stages of the work, I was concerned with particular definitions of validity and rigour, which I now understand are not necessarily appropriate to my underlying ontological and epistemological position. In a sense, a familiarity with positivistic thinking was ingrained in my mind before I had developed any methodological maturity and this has been a source of conflict at times because they are born of philosophical ideas inconsistent with my own beliefs about reality. Therefore, given the project to do again,

there are things I would try to do differently. Rather than concern myself with sample size and diversity of participants, I would deliberately identify participants whom I felt had important contributions to make. Similarly, rather than question whether data was verifiable, I would record it unselfconsciously in the first instance and include the details of its collection and analysis in the project itself. In other words, given the central epistemological assumption of the research, that the most useful form of knowledge is Spirit-led, perhaps my own knowledge creation was not always spirit-led enough. At times the project was self-conscious about these issues. I would say this was the result of uncertainty and inexperience and as a result, this methodological conflict has been one of the most important learning outcomes of the thesis.

8.6.4 Tension between Research and Teaching Agenda

A fourth limitation of the research was the potential tension between the concurrent research and teaching agendas implicit to the project. As is clear from Chapter 3, the participant observation was designed as part of my teaching commitment at Strathclyde; therefore, the students were familiar with me primarily through my teaching function. I did not explicitly discuss my research agenda with the students unless they asked, because I wanted to avoid making them self-conscious about their behaviour in class. This meant there were moments when my research agenda was prominent (Huxham and Vangen 2001) and I was aware of the temptation to pursue questions that my students may not have fully understood. Additionally, on occasion students did ask about my research interest and understood that I was involved in work that explored vocational ideas in accounting. My own feeling is that neither of these nuances has affected the overall findings of the project but they are worth noting for completeness.

8.6.5 The Late Emergence of 'Educative Identity'

A fourth limitation of the research project was that the significance of the concept of accounting and non-accounting educative identities only became fully clear in the later stages of the data analysis. Since this has become such a central concept in the final thesis discussion, my feeling is that it would have been advantageous to understand this distinction earlier in the project and thus explore it more specifically. In particular, this is an idea that could have been usefully developed through the questionnaires and to some degree, this is a missed

opportunity. However, as we will see in the following section, I intend to remedy this through further research studies.

8.6.6 Disadvantages of working alone with Observation Techniques

Finally, given the complexity of the participant observation techniques used within the research project, the thesis may have benefited from working with other observers more consistently. The research undertaken at the University of Aberdeen also had a primary teaching function, but unlike the work at Strathclyde, this included another educator. This engagement made it clear that it is incredibly useful to have another observer when working with such an emphasis on participatory techniques and the quality of the data collection is slightly better. On the simplest level, this also alleviated the feeling (on both sides) of being observed, which can negate the ability to watch others.

8.7 Research Findings and Contributions to the Literature

A decent world can only be made by people whose growth has not been stunted by the imperatives of others. (Kohl 1994)

8.7.1 Extending the Discussion of Theological Perspectives in Accounting

The introductory chapter of the thesis set out four distinct research aims and this section revisits these aims to consider the extent to which these intended contributions have been realised. First, the research aimed to present a theological understanding of the concept of vocation, and demonstrate the relevance and usefulness of this idea in the discussion of the career decisions of accounting students. The literature in accounting that draws explicitly on theological perspectives is still relatively new within the discipline and this work had not yet extended into accounting education. The thesis aimed to promote pedagogical approaches that implicitly support the created divinity of the individual; therefore, this is one of the major contributions of the doctoral work. Specifically, the thesis looked in detail at the allegory of Genesis and developed a theological understanding of what it means to have life to the full. Therefore, the project examined how scriptural insights can develop the limited understanding of vocation that exists in the current literature, and inform the vocational tensions of

accounting students. The research contributes to existing literature by demonstrating that where contemporary accounting courses disregard the unique giftedness of the students, they risk directing them into roles inconsistent with their vocational desires and needs. This develops ongoing discussions of the accounting profession and demonstrates that without this vocational understanding, accounting students find it difficult to conceive of their personal role in the wider process of social transformation.

8.7.2 Demonstrate the Reality of Dehumanising Pedagogy in Undergraduate Accounting

The second contribution the thesis makes to the existing literature is to demonstrate the reality and characteristics of dehumanising education in undergraduate accounting by providing an extended discussion of the central characteristics of Freire's work and presenting evidence from the data collected which demonstrates the application of his theory in accounting. It does so by examining the nature and implications of the learned duality that is manifest in the lives of accounting students and demonstrates the powerful reality of vocational capture. Additionally, by examining the divisive role of the oppressor, the research demonstrates the dangers that can arise when educators exercise unchecked institutional power over the student. This extensive qualitative evidence develops existing work by highlighting the processes by which oppressive education can undermine accounting students' humanity and silence their voice within the educational dialogue.

8.7.3 Providing New Insights to the 'Lifeworld' of Accounting Students

Current literature recognises that by studying the experientially based perspective of individuals we can reveal new insights into the 'lifeworld' of accounting students and their natural attitude within it (Husserl 1970, Spurling 1977). Therefore, the third contribution the thesis has made to existing literature has been to explore and present the experiences of undergraduate accounting students, with the aim of creating a more sophisticated understanding of their time at university. Specifically, the thesis has examined students' beliefs about themselves, their education, and their future, as well as the ways their accounting education affects their vocational pursuit. In particular, the thesis contribution specifically demonstrates that students who have strongly identified themselves with the accounting discipline often believe they have

lost touch with their ability to transform the world. By creating a developed discussion of this relationship between accounting pedagogy and vocational hopes, the thesis has aimed to create research that will allow a wider audience to appreciate of the conflicted aspect of their learning experience. As Chapter 2 highlighted, the rich research environment has provided a particularly good opportunity to contribute to the debate in this way and the chance to present new evidence about the ways in which students and educators 'inhabit rather different worlds within the same classroom' (Lucas and Meyer 2005). Therefore, the depth and richness of the qualitative data is a particular strength of the doctoral research.

8.7.4 Demonstrate the Effect of Dialogic approaches on the vocational Pursuit

Finally, the research has contributed to the existing literature by investigating the potential of dialogic education to challenge oppression and re-humanise accounting students. At present, there are a small number of examples within the literature that demonstrate the humanising potential of dialogic approaches in accounting (McPhail 2004, Thomson and Bebbington 2004). Therefore, the thesis aims to develop these by demonstrating the centrality of authentic dialogue in creating the conditions for accounting students to emerge from oppression and reclaim the fullness of their humanity. In particular, the thesis hopes to clarify the extent to which Freire's theory of authentic dialogic can re-empower the vocational pursuit of accounting students, and the ways that humanising educators can support students as they struggle to reclaim their transformative abilities. Since the authenticity of the dialogue is a telling indication of whether any given pedagogy is genuinely humanising, it is fair to propose there are problems in accounting education. We have seen that despite their best intentions, educators who assume their role is to 'fill up' the student with knowledge effectively silence their voice, and when this happens it becomes difficult for students to do anything but adopt a pattern of learning through dictation, memorising and strategic cramming. At the most basic level the evidence challenges the notion that accounting students simply want an education that will prepare them for work as professional accountants. In fact, the evidence shows that students have many diverse vocational hopes, but their ability to respond to them directly relates to how they conceive of their potential and their power to intervene effectively in the world to create change. Moreover, students' with an accounting identity hold beliefs about reality which mean they experience a more profound sense of duality than those with a non-accounting identity, which in turn disempowers them as they try to respond to their inner

conflict. These differences in thinking between these two groups suggest that, in most accounting classes, there is some diversity in the beliefs of the participating students. This means that the 'accounting student' is a more diverse, complex individual than current literature suggests, and that these different ways of seeing the world could be used as a dialogic tool within accounting classes to open out the beliefs that limit them.

Ultimately then, the thesis has contributed to the existing literature by demonstrating that many undergraduate accounting students currently suffer from a genuine sense of duality and a significant conflict of vocational hopes in their lives. In particular, students who strongly identify themselves with the accounting discipline feel disconnected from their sense of purpose, giftedness and original selfhood (Palmer 2000). At the same time, the evidence demonstrates that accounting pedagogy often uses banking methods of education, the spiritual and educational cost of which is overwhelming for the student. Consequently, the thesis has called for a change in accounting education and uses the dialogic potential of the honours year as an example of pedagogy that has the power to re-humanise both accounting students and educators. As is evidenced by the data presented, students who undertake this year display genuine signs of emergence from oppression. Given that many authors now recognise the *relational* potential of accounting (Daroca and Nourayi 1994, Marton and Booth 1997, Ramsden 1992, Wolk and Nikolai 1997) – that is, that teaching and learning styles are not invariant – understanding dialogic education has important transformative potential.

Having said this, the thesis also extends existing literature by demonstrating that limiting dialogic education to the final accounting honours year does not provide enough opportunity for students with a strong accounting identity to reclaim their full transformative abilities. Nor does it allow the opportunity for students with a non-accounting identity to go beyond their reactive dismissal of the accounting discipline. Therefore, while dialogic education in the fourth year is clearly has an immeasurably humanising effect on the students; unless this approach is embraced in the earlier years of the degree, accounting education will continue to produce these vocational extremes in the lives of students.

8.8 Further research

Finally, the thesis recognises that a project like this indicates many areas of further research. First, and perhaps most obviously, it would be useful to conduct similar studies into the vocational hopes of accounting students at other sites to extend these insights and identify areas of possible difference. This would include further research into the relationship between educative identity and vocational empowerment across other subject areas and research comparing the vocational tensions of accounting students with students of other disciplines to establish similarities and differences across subject choice. Additionally, it would be useful to develop research that explores compares the differences in the teaching and learning styles of students and educators both in banking and dialogic situations. In particular, conducting work that more fully examines the attitude of educators regarding the vocational function of undergraduate accounting research would give a more complete picture of this research area. Finally, research that looks in depth at the practicalities of developing pedagogical approaches in accounting that respect the students need for vocational empowerment is essential. Without a clear understanding of what such a pedagogical approach means, research such as this cannot realise its potential.

8.9 Final Thoughts

We do not grant respect to students... we do not grant respect to silence and wonder. We don't grant it to voices outside our tight little circle, let alone to the voiceless things of the world. Why? Because in academic culture, we are afraid. It is a culture of fear. What are we afraid of? We are afraid of hearing something that would challenge and change us... And so in academic culture, I am carefully buffered, carefully walled off, through systematic disrespect, from all of those things that might challenge me, break me, open me, and change me. It is a fearful culture. (Palmer 2000, from *The Grace of Great Things*, p3)

The thesis began with the confession of a friend that he had sold his soul to accounting. The depth of vocational conflict he expressed in that moment has been the focus of this extensive research endeavour and it has been a story of many nuances. For many accounting students there comes a moment when their self-discipline briefly falters. In this moment, they realise with terrifying uncertainty, that their vocational desires may be more complex than they had imagined. Even more disconcerting is that these desires may not behave in a way that facilitates a smooth transition into an accounting traineeship. During this time, students become aware of a very particular educational restraint: that is, that their degree course does not provide them with a safe space to investigate their internal conflict. For many this produces an unavoidable tension. The tension that arises when their innate uniqueness and giftedness inevitably starts to exert itself on the life of accounting to which they have unquestioningly committed themselves. Many students have residual unease about choosing to study accounting for fear this choice slams the door shut on other, more rewarding life paths. Too often, the mismanagement of this natural conflict sets a precedent of disengagement that can echo through their professional careers.

Unfortunately at this time, it seems accounting education implicitly denies the complexity of the accounting student through its reluctance to address these tensions. While contemporary accounting departments may not consider the contradictory desires of their students to be their responsibility, my own observation is that they are seeing the symptoms of this conflict in

the classroom. Countless accounting educators will testify that their students are neither joyful nor particularly engaged during their undergraduate classes and many good tutors are weary of coaxing these reluctant masses. Today university institutions go to great lengths to enhance the technical competencies, the interdisciplinary awareness, the career prospects, even the interview techniques of their accounting students. In contrast, they create very little intellectual space for students to ask the difficult questions their lives present. Thus, accounting pedagogy contributes to this confusion by refusing to challenge the limitations of students' thinking about their future. Subsequently, they derail the vocations of accounting students by moulding them without question for a career they do not remember choosing. As a result, many students devote much time and energy to reconciling their conflicting desires, while living with only a vague notion of their gifts and abilities. My own feeling is that this is a missed opportunity: accounting education could do much to re-engage these students by providing a place for them to bring their fears. In turn, perhaps these same students would begin learning in ways that address some of the discipline's shortcomings.

Ultimately, the thesis hoped to demonstrate that that the teaching of accounting material is still, and always has been a fundamentally human exchange and with that comes an immense educative responsibility. If educators at the university level are to teach authentically, they must recognise and honour the vast wealth of collective ability and potential influence gathered in so many lecture halls. Today's introductory accounting students have a habit of becoming tomorrow's corporate leaders; therefore, there is no excuse to be flippant about time spent with them. In the current political and social climate, even the recent focus in the literature on critical thinking is not enough. It is not sufficient to concern ourselves with teaching students how best to think; we must also ensure they recognize how to direct those reflective abilities purposefully. At their best, accounting educators can inspire students to exercise their ability to engage effectively and responsibly in the social world. This thesis has argued that to participate in this way, students must be able to perceive and claim their full transformative abilities - a process they can embrace at university. At present accounting education does not allow them with this opportunity; on the contrary, it is sapping their strength.

Finally, this research concludes that accounting, like any authentic vocation, must be freely chosen; therefore, accounting pedagogy should support that choice. Accounting students are

diverse and gifted, and where current teaching practice does not recognise these qualities, it will isolate them. The evidence demonstrates that accounting educators have the ability to create the intellectual space for students to pursue essential questions and they can support them as they make decisions that honour their nature. We have also seen that even though there is undoubtedly a fear in undergraduate accounting, which is short-circuiting the right of both students and educators to teach creatively, there is also a way to educate that respects the humanity of the human person and empowers them in their vocational pursuit. In recognising that students live with an oppressive duality, the accounting community can encourage them to explore and embrace the parts of themselves that they believe represent contradiction and thus avoid directing students into roles inconsistent with their potential. Contrary to much research, this thesis has shown that it is possible to go some way towards recovering the heart of accounting students by promoting a more empowering pedagogical approach. Therefore, ultimately what accounting needs is a pedagogy that recognises that our world is less complete than it could be if accounting students were to embrace the chance to recreate it. Moreover, the accounting discipline need not be scared of what it can become as a result.

Teaching well... consists, among all of its other roles, in providing students with opportunities to have encounters with learning that might transform their lives. It means supporting them when they try things that they never imagined they could do, and often of setting those things up. It means... suggesting that students listen to their inner voices... that they feel free to reject what other people want them to learn and not learn anything that invades their personal space in a way that erodes their confidence, dignity and self-respect. Education requires helping students to develop the strength to resist and at the same time grow comfortable with their inner voices and listen carefully to the advice and confidences of people they love or respect. It means helping them learn how to find teachers, ask for help and experience the exhilaration of learning unfettered by grades, critiques, exhibitions and other forms of display. It is the opposite of training students to fit into a social niche, a job in someone else's corporation, a role in someone else's hierarchy. On the contrary, it consists of helping young people learn how to create a niche, find a vocation, and live democratically. (Extract from *I Won't Learn from You* Herbert Kohl 1994, p64)

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