



Critical accounting education: teaching and learning outside the circle

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Abstract

The development of the corporate university is an element in the suite of “economically rational” public policy changes promulgated in recent decades. Working from a position that the practice of accounting is centrally implicated in these changes, it is contended in this paper that accounting, and accounting education, can in fact play a part in *challenging* these positions. Extant accounting research is sufficiently well-developed such that we are aware of the conflicts and contradictions both within accounting and flowing from the practice of the discipline, yet the effect of this body of knowledge on the content of teaching and learning within the accounting classroom remains limited. By and large, accounting education continues to be constrained within narrowly defined, but mis-conceived, disciplinary boundaries, focusing on the techniques and “skills” of accounting practice.

In outlining a case for broadening the accounting education curriculum, this paper adopts the heuristic of “tangential thinking” as a means of transcending narrowly constructed disciplinary boundaries. In doing so, it is suggested that accounting education reform needs to go well beyond the putative reform agenda of the organised professional accounting bodies.

The exploration of tangents lead to areas of knowledge that initially *seem* to be outside of accounting, but which nevertheless have an integral connection to the realities of the practice of the discipline. The paper outlines a case for tangential thinking in teaching and learning activities in the accounting classroom, within extant accreditation and curricular arrangements. Teaching and learning “outside the circle” in this manner is suggested as a way to make accounting education relevant in its socio-historical context and, particularly, relevant to the lived experience of students.

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1. Introduction—the academic condition

Contemporary university activity is increasingly centred on the narrow goals of preparing students for work and meeting the needs of business for trained workers. The resultant socialisation of students into disciplined compliance with the values of the present social order (see Aronowitz, 2000, 2001), is in sharp contrast to the “ideal” university as a community of scholars with a role in reflecting on and problematising the pervasive ideas of the times (see Craig et al., 1999; Newman, 1996) and providing an active space for difference, debate, and even dissent (Aronowitz, 2000). The influence of business has become so significant that corporate acceptability has become a yardstick for university operations (Rappert, 1995, p. 388) and corporate “branding” of university activity seems to be the order of the day (Klein, 2001). Parker (2002) considers that the impacts on university financial/funding, education, and research subsystems have been so deep that they are changing the interpretive schemes of the university lifeworld:

Core values of universities now include financial viability, vocational relevance, industry relationships, market share, public profile, and customer/client responsiveness. These values are transparently reflective of business enterprise values as private sector business concepts and practices have been increasingly imported into the university sector . . . Scholarship, knowledge development and transmission, and critical inquiry have been transformed from fundamental core values of the university lifeworld into exploitable intellectual capital for the pursuit of the “new” enterprise university core values . . . Knowledge based values formerly comprising the lifeworld have been supplanted by commercial values that now exploit subservient knowledge values for their commercial contribution (Parker, 2002, pp. 612–613, 616).

Not only have universities taken on meeting the needs of business as their core mission, universities have increasingly come to resemble businesses themselves (Alexander, 1996; Klein, 2001; Marginson, 2000; Saravanamuthu and Tinker, 2002). Within universities, executive leaders have been key change agents, but their actions are largely “disconnected from the academic and administrative community they supposedly lead” (Parker, 2002, p. 609).

All aspects of university activity and academic work, and conditions under which teaching and learning activities occur, have been affected. For example:

- Course design: increasing influence of professional and commercial interests;
- Course content: increasing commodification of curricula and influence of multinational textbook publishers;
- Student context and support: significantly larger class sizes and decreases in student support;
- Student numbers: massive growth, transforming many institutions into mass education providers;
- Vocationalisation: a shift towards vocationally based training with a decline in socially critical functions;
- Service provision: outsourcing and cost shifting to students and academic departments;
- Academic work: reduced academic autonomy and restrictions on academic freedom;
- Job security: casualisation of university labour and contract teaching;

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