



# Being “pulled up short”: Creating moments of surprise and possibility in accounting education

Ursula Lucas

*Bristol Business School, University of the West of England, Coldharbour Lane,  
Frenchay, Bristol BS16 1QY, United Kingdom*

Received 31 January 2006; received in revised form 11 August 2006; accepted 15 September 2006

---

## Abstract

This paper identifies characteristic features of a pedagogic approach that may be used effectively within a dialogical approach to accounting education. The development of the ideas in the paper arose as a form of praxis: moments of surprise within teaching that led to reflection on what we expect from students as they engage in critical reflection. In particular, the paper discusses the role of epistemological beliefs in learning and the way in which these may affect the receptivity of students to the expectation of critical reflection. Moments of surprise have two aspects. Firstly, they represent moments when the lecturer is “pulled up short” and recognises the unexpected impact of a learning activity and is propelled into reflection. Secondly, they represent moments when students are “pulled up short” and are propelled into questioning taken-for-granted assumptions about themselves and the subject. It is argued that such moments of surprise initially arise out of a willingness on the part of the lecturer to improvise and engage in the “eros” of learning and teaching. These arguments are supported by a detailed description and analysis of five learning activities within a United Kingdom auditing course. © 2006 Elsevier Ltd. All rights reserved.

*Keywords:* Accounting education; Auditing education; Dialogical education; Epistemological beliefs; Transformative learning; Pedagogy; Praxis; Ways of knowing

---

## 1. Introduction

Many papers in this journal, and elsewhere, have discussed ways to develop teaching and learning practice within the critical accounting project. More recently, this has been rep-

---

*E-mail address:* [Ursula.Lucas@uwe.ac.uk](mailto:Ursula.Lucas@uwe.ac.uk).

resented by a growing emphasis on *how* we teach (for example, McPhail, 2004; Thomson and Bebbington, 2004) rather than on *what* we teach. This paper seeks to contribute to that developing discussion of how we teach by focusing on one particular aspect of education: critical reflection. It considers the ways in which students' epistemological beliefs may frame, and potentially limit, their ability to fully engage in a dialogical approach to education. Drawing on this exploration, the paper identifies some characteristic features of pedagogic approaches that may be used effectively within a dialogical approach to education. These approaches aim to "pull up short" both teachers and students and create moments of surprise and possibility within learning and teaching.

The development of the ideas in this paper, although presented in traditional academic format, arose from an iterative process arising from reflection on my practice as an educator and as an educational researcher. The aim was to transform my teaching, and hopefully students' learning, of auditing. In other words it arises as a form of praxis (Freire, 1970)—reflection and action upon the world in order to transform it. Whilst the context for this reflection is the learning and teaching of auditing, it is assumed that this is relevant to accounting generally, and the wide range of subjects taught within accounting degrees.

The paper is organised as follows. Firstly, it discusses what is expected from students as they engage in critical reflection and whether all students are equally receptive to the expectation of critical reflection. In particular, it discusses the role that epistemological beliefs (or ways of knowing) play in this receptivity. Secondly, it discusses the difficulties encountered by students in becoming aware of, and possibly changing, their epistemological beliefs. Based on this discussion it proposes certain principles that may underpin supportive pedagogic approaches. Thirdly it describes five learning activities developed within an undergraduate auditing course that enact these supportive approaches. Finally, the paper concludes with the proposal that it is an engagement in the "eros" of teaching and learning that provides the opportunity for such moments of surprise and possibility to occur.

## **2. Critical reflection and the move towards critical being**

### *2.1. What is meant by "critical reflection"?*

A major problem in the teaching of auditing and other subjects is that students find it difficult to identify, and question, taken-for-granted assumptions. My aim, within the auditing course, is that they will start to question what appears to be a straight-forward series of auditing techniques. This questioning can take place at a number of levels as they begin to appreciate that "techniques" are actually grounded in certain assumptions about the nature and function of financial statements and evidence itself. This emphasis on questioning assumptions comprises critical reflection and is that which Mezirow (1991, p. 223) describes as "transformative learning": the transformation of beliefs, attitudes, opinions, and emotional reactions that constitute students' meaning schemes. This involves reflection on presuppositions or the assessment of assumptions implicit in beliefs, including beliefs about how to solve problems. Mezirow takes a wide-ranging view of assumptions, covering psychological, epistemic and sociolinguistic issues.

متن کامل مقاله

دریافت فوری ←

**ISI**Articles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات