



## THE DIALECTIC OF ACCOUNTING EDUCATION: FROM ROLE IDENTITY TO EGO IDENTITY

KEN MCPHAIL

*Department of Accounting and Finance, University of Glasgow, 65–71  
Southpark Avenue, Glasgow, G12 8LE, U.K.*

Within the critical accounting literature interest in accounting education appears to be growing (see, for example, Amernic, 1996; Chua, 1996; Davis & Sherman, 1996; Dillard & Tinker, 1996; Galhofer & Haslam, 1996; Neimark, 1996; Paisey & Paisey, 1996; Reiter, 1996). However, as yet the discussion does not appear to be grounded within the well-established critical education literature. Little critical analysis has been provided of the specific ways in which power may operate through accounting education, or the forms that a more critical education might take; or of the theoretical problematic of the dialectical tension that exists between both possibilities (that is between emancipation and domination). Given the significant and perhaps even primary role that social theorists have ascribed to education in the reproduction of social structures, and the maintenance of forms of subordination, this seems surprising (see, for example, Althusser, 1971). This paper draws on some well-established critical education theory in order firstly to explore the hegemonic operation of power within accounting education and secondly to use these insights as a basis for developing some thoughts on what a more critical accounting education might look like in practice.

© 2001 Academic Press

### Introduction

Within the critical accounting literature interest in accounting education appears to be growing (see, for example, Dillard, 1991; Lewis *et al.*, 1992; Gray *et al.*, 1994; Owen *et al.*, 1994; Amernic, 1996; Chua, 1996; Davis & Sherman, 1996; Dillard & Tinker, 1996; Galhofer & Haslam, 1996; Neimark, 1996; Paisey & Paisey, 1996; Reiter, 1996). However, as yet there seems to be little application of the well-established critical education literature to the analysis of the political and powerful nature of accounting education (although see Lehman, 1988 and Power, 1991 as two notable exceptions). Other areas of accounting research, for example, financial accounting, management accounting and organizational research, appear to be characterized by quite a sophisticated level of theoretical analysis which draws on

*Received 1 July 1997; revised 18 June 2000; accepted 25 November 2000*

the work of Ricource (Llewellyn, 1993); Giddens (MacIntosh & Scapens, 1990), Foucault (Miller & O'Leary, 1987) and Marx (Armstrong, 1985, 1987). However, this level of theorization seems to be missing from accounting education research. Given the significant and perhaps even primary role that social theorists have ascribed to education in the reproduction of social structures, and the maintenance of forms of domination, this seems surprising (see, for example, Althusser, 1971). Althusser (1971) for example claimed that, "schools in advanced capitalist societies have become the dominant institution in the ideological subjugation of the work force". He says, "one ideological state apparatus certainly has the dominant role, although hardly anyone lends an ear to its music; it is so silent! This is the school", (Althusser, 1971 in Giroux, 1983, see also, Foucault, 1977).

The analysis that has taken place has tended to present accounting education as a source of subjugation and control (see, for example, Lehman, 1988; Zeff, 1989; Gray *et al.*, 1994; McPhail & Gray, 1996) and/or as having the potential to empower (Dillard, 1991; Gray *et al.*, 1994)<sup>1</sup>. However, little critical analysis has been provided of the specific ways in which power may operate through accounting education (although see, Chua, 1996), or the forms that a more critical education might take; or of the theoretical problematic of the dialectical tension that exists between both possibilities (that is between emancipation and domination). Without a more detailed understanding of the ways in which power operates through accounting education, how can we begin to develop more critical forms of accounting education?

The paper is split into two sections. The first section presents a hegemonic model of the ways in which power may operate through accounting education and the second section draws on this model to present some thoughts on what a critical accounting education might look like in practice.

### Theoretical Perspectives

Adorno's notion of, "constellation", provides the structure for the analysis and Gramsci's notion of hegemony provides the cohesive idea that links the various strands of the analysis together.

#### *Constellations*

Adorno's notion of constellation relates to the idea of a constellation of stars all shedding light on a particular issue from different angles. It is assumed that the totality of perspectives coalesce into a whole which contributes towards the understanding of the issue. In the first section of the paper accounting education is studied from four different perspectives: firstly, Bowles and Gintis's Correspondence Theory; secondly, Althusser's essay on Ideological State Apparatus; thirdly, Basil Bernstein's linguistic codes; and finally Pierre Bourdieu's work on cultural capital. The section has been arranged so that there is a progression from socio-structural theories which provide a macro-perspective on the operation of power within accounting education to cultural-linguistic theories which provide more of a micro-perspective on the exercise of power within accounting education. However, it is important to point out that the section has been structured in this linear fashion in an attempt

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