



Integrating Sociological Concepts into the Study of Accounting: Yielding the Benefits of Team Teaching

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Abstract

In response to recent criticisms of business and accounting education, a team of educators introduced a new course in social and critical perspectives on accounting. The course sought to integrate sociological concepts into the study of accounting, with key themes of social construction and social power forming a core of the course. The express intention was to raise student awareness of the nature and functions of accounting in contemporary society. The core teaching strategy involved team teaching, which was used to enhance learning and develop higher order generic skills. Feedback from two diverse cohorts of students vindicated the approach undertaken and reinforced the importance of linking teaching and research in accounting programs. Change in accounting education can be directed towards regaining and rebuilding social relevance for a discipline too often associated with a narrow economic imperative rather than the broader public interest.

Keywords: Accounting education, Sociology, Team teaching, Student feedback

1. Introduction

Questionable ethics have been a part of the business landscape for as long as the corporate form has existed. Every decade in the second half of the twentieth century saw a string of accounting and corporate ethical scandals in Australia and elsewhere (see Clarke, Dean & Oliver, 2003; Bakan, 2004). Accounting and business crises arise with such regularity that there seems to be a cycle of corporate/accounting/auditing failure, followed by regulatory “reform” that amounts to a complex strategy of doing nothing to change underlying economic and business fundamentals that give

rise to scandals in the first place (see Fogarty, Helan & Knutson, 1991; Lee, 1995; Boyce, 2008).

It is incumbent on accounting and business educators to accept a level of responsibility for this situation and to take a lead in redressing it, because education in these areas delivers to students both disciplinary content and a certain culture of business and accounting practice (Ravenscroft & Williams, 2004; Humphrey, 2005; Waddock, 2005, p.145). Education has always played an important role in the development of business and social leadership (Gentile & Samuelson, 2003).

In response to the situation outlined above, the authors developed a new accounting course that sought to offer some renewal of the social and ethical worth of accounting education. The third-year elective course, entitled *Social and Critical Perspectives on Accounting*, was first offered in the second semester (August–November) of 2006 and again in first semester (March–June) 2007. Underlying the new course was a belief that sociological concepts have much to offer the study of accounting (and related fields such as audit), by assisting students (and educators) to understand the role of accounting in society as well as economy. This approach was designed to provide a means to enhance student understanding of the technical content of accounting gained from prior studies, with an associated aim to develop critical skills beyond routinised and instrumental knowledge. An overarching objective was to develop the intellectual capacities of students in examining, pondering, wondering, theorising, criticising and imagining alternatives in relation to accounting, in critical and creative ways (see Aronowitz & Giroux, 1993).

This paper presents the results of a case study of reflexive action research on the use of a team teaching approach within the Social and Critical Perspectives course. The paper deals, firstly, with the broad approach taken to the integration of sociological concepts into accounting education, in Section 2. This is followed in Section 3 with a discussion of the learning and teaching experience within the course. This includes an analysis of the core teaching strategy of team teaching, including a consideration of what happened in terms of student reactions to and outcomes from the team teaching model. Section 4 provides a reflection on the experience and discusses the implications of the findings.

2. What sociology offers the study of accounting

The influence of accounting extends beyond the sphere of corporate and other business entities – and recent scandals and ethical misdeeds – to the role of accounting in everyday life. In this sphere there has been a more recent questioning of the capacity of contemporary accounting education to adequately prepare students for full participation in economy and society (see Ravenscroft & Williams, 2004; Humphrey, 2005; Owen, 2005; Boyce, 2008). This discourse challenges the idea that accounting (practice, research, and education) is a neutral, technical discipline that can be abstracted from its social context. Moreover, accounting is recognised to be as much an ethical discourse as it is a technical discipline (Waddock, 2005).

An important aim of the Social and Critical Perspectives course was to provide a place where sociological concepts could be employed to critically examine the social role of accounting and a range of related social issues. It was designed to transcend both the traditional curricula and the mainstream accounting education change agenda, which remain largely rooted in the assumption that university education is and should be oriented almost exclusively around the need to prepare graduates for a future working life. This traditional vocational focus denies students wider educational opportunities that are afforded if education is related to the development of the whole person. In developing the new unit, the teaching team felt it was important to seek a balance between the humanistic, formative and vocational elements of education and to provide a space for active difference, debate, contestation and dissent (see Newman, 1996; Craig, Clarke & Amernic, 1999; Boyce, 2004). This emphasis is evident in an extract from the unit outline provided to students:

This unit draws on a significant academic discourse on accounting that has challenged the idea that accounting (and accounting research and education) can be abstracted from its social context. The unit takes a critical perspective, challenging traditional ways of thinking about the nature and role of accounting in society. Critical and social accounting analysis illuminates the sociopolitical and value-laden dimensions of accounting, problematising accounting as a social, political and situated practice. This is designed not only to enable students to more clearly appreciate the forces that shape accounting, but to place into perspective the consequences that accounting has in society and for the environment.

To achieve this broad aim, the teaching team turned to sociological concepts as a means through which to examine critically the social role of accounting, since sociology provides crucial tools for understanding phenomena of everyday life and associated social and political relationships. By extension, sociology has much to offer in the context of an attempt to renew the social and ethical relevance of accounting education. This is in part because sociology is “a generalising discipline” that provides concepts that relate to the real-life experience of social actors:

Sociology ... concerns itself above all with modernity – with the character and dynamics of modern or industrialized societies ... Of all the social sciences, sociology bears most directly on the issues that concern us in our everyday lives – the development of modern urbanism, crime and punishment, gender, the family, religion, social and economic power

(Giddens, 1996, p.3).

A sociological perspective on accounting facilitates a view beyond its constituent parts to include those used in performing accounting work. From this perspective accounting is:

... crucially concerned with the outcomes of accounting, the actual practice of, say, budgets which are imposed on subordinate staffs rather than negotiated with them, operating capacities which are rationalised as a result of an objective strategic management accounting exercise, or wage claims which are lost due to the downward revaluation of fixed assets or the need to provide for the rising level of default on Third World debt ... (Roslender, 1992, p.3)

Roslender (1992) utilised many papers from the accounting research literature to explain the relevance and implications of sociological concepts for accounting, and various forms of alternative accounting research are now well established in the literature (see Chua, 1986a, 1986b; Morgan & Willmott, 1993; Roslender & Dillard, 2003). Despite these developments in research and publication, sociologically-informed research remains largely excluded from the mainstream of accounting research (Baker & Bettner, 1997). As a result, the potential for sociological concepts to be utilised to both study the phenomena of accounting and to develop students' generic skills, such as high-level critical thinking, critical analysis and communication skills, remains largely untapped. This is despite the fact that the development of such higher-order generic skills is considered an essential element of university education generally and professional education specifically (see Accounting Education Change Commission 1990; ASCPA & ICAA 1996).

The Social and Critical Perspectives course drew on two principal sociological themes – social construction and social power – to form a thematic underlay for the consideration of a number of more specific topic areas. Overall these topics introduced students to the ideas that accounting is a socially constructed phenomenon; that this construction is particular and indeterminate (that is, it could be different); and that the construction of accounting in this way has particular effects and serves particular sets of interests.

2.1 Social construction

Three key aspects of the social construction of knowledge were utilised. First, the concept of social construction drawn from Berger and Luckmann's (1984) seminal work was used to analyse how accounting is constructed, used and understood in organisations and society. From this perspective, accounting takes the particular form that it does in our society not because it reflects a natural or immutable truth, but because it serves particular functions. In contemporary society, accounting is a powerful technology that occupies a prominent place in the process of social construction:

Only with accounting ... have economic concepts become coherent, comprehensive, axiomatic, codified, comparable, reportable, demonstrable, controllable and altogether account-able to the extent that we now know them ...

... what constitutes our "economic society" is not a given external entity. It is an artefact that is produced through the association of external reality, government economic intervention, and public acceptance of readily available economic data, all of which are mediated by ... accounting ... (Suzuki, 2003, pp.69, 90)

The social construction of accounting in turn affects the broader process of reality construction in society – that is, accounting itself contributes to the construction of wider social realities and the way people make sense of the world. Particular manifestations of this are broadly based around an economic view of society and the elevation and celebration of profit as a worthy end in and of itself.

Noting that the forms and purposes which accounting takes are an outcome of processes of social construction leads to a second critical area of consideration: the nature of key assumptions underlying accounting research and the sociopolitical view of accounting that emerges from a questioning of these assumptions. These assumptions include a general privileging of capital and profit over labour and the environment (drawing, for example, on Tinker, 1985; Catchpole, Cooper & Wright, 2004; Ravenscroft & Williams, 2004; Gray, 2006). Exposing and exploring these assumptions, including their mutability, allows students to see the manner in which accounting is defined, constructed and practised to shape and create particular social realities.

The third element of accounting as socially constructed centres on the almost exclusive focus on numbers in conventional accounting thought and practice. Here, Chua's (1996) work on accounting as a monolingual language in a multilingual world allows students to see how the dominance of the "empirical/calculative tradition" in accounting results in an unnecessarily narrow view of what accounting is and what it could be. Although not seeking to ignore or downplay the importance of financial accountability, the broader view of accountability adopted requires that the de-facto dominance of financial and economic factors be challenged. From this perspective, students can begin to understand the implications of the power of numbers and to explore alternative forms of numbers and different types of account (such as narratives – Haynes, 2006) that could potentially privilege other factors, but also on how narratives and discourses within which traditional accounting practice is set have the effect of reinforcing the social status quo (Neu & Taylor, 1996; Christensen, 2004).

Consideration of these elements of the socially constructed nature of accounting and accountability created

opportunities for students to question the taken-for-granted assumptions of accounting and to develop an understanding of accounting's social and political significance beyond financial reporting.

2.2 Accounting and power

The second major sociological perspective underpinning the course concerned the interaction between social and political processes and accounting as a form of social power. This introduced the broad notion that, although accounting may contain many possibilities for emancipatory practice, it tends to produce one-sided constructions of reality that serve and legitimise narrow, particular social and economic interests (Tinker, 1985; Richardson, 1987; Tinker, 1991; Chua, 1996; Catchpowle et al. 2004). Students were exposed not only to the role of accounting as part of the "fundamental relationship between political and economic forces in society" (Miller, 1994, p.9), but also to how accounting calculative devices operate to shape and form the possibilities for action. This type of analysis extends to a consideration of the role of accounting in the creation and sustaining of unequal power relations and the associated production of social and economic injustices, including the distribution and redistribution of resources. In these settings, accounting is considered as both practice and discourse that affect the way people act, think and make decisions (such as Richardson, 1987; Chew & Greer, 1997; Boyce, 2000; Neu, 2000; Bush & Maltby, 2004).

The power of accounting also extends to the manner in which it conditions decision making such that only numbers and economic concepts are regarded as important (Boyce, 2004, p.572). The net outcome of the narrowness of this discourse is the systematic denigration, marginalisation and obscuration of alternative values, masking power relationships which create and sustain prices, incomes, wealth and resource allocations, and legitimisation of the status quo (Hines, 1989, p.63).

In summary, the course drew on significant bodies of research (from accounting and sociology) that challenge traditional conceptions of accounting and evoke for students the power of accounting to establish and nurture values, to legitimise actions, and to mask discrimination and injustice. Knowledge of the social functioning of accounting provided students with the opportunity to challenge the taken-for-granted neutrality of accounting, to imagine alternative forms of accounting and to see the potential role of accounting in the social and economic worlds (see Boyce, 2000; Ball & Seal, 2005; Cooper, Taylor, Smith & Catchpowle, 2005).

3. The learning and teaching experience

3.1 The student group

An administrative oversight led to the omission of the course from published university programs in 2006, resulting in a low number of student enrolments. Most students who took the course were late enrollees who had few other third-year elective course options available to them. Moreover, a decision to keep prerequisite prior study requirements to a minimum in order to make the unit available to a wide student group meant that most of the students who enrolled had generally poor academic records, and most members of the student cohort were from a non-English speaking background. The mean Grade Point Average (GPA) for the students enrolled in 2006 was 1.14 (on a four-point GPA scale where a score of 2.0 represents a clear pass average).

While the teaching team agreed that students should not be barred from participating because of their academic history, it was obvious that these students would face difficulty in a research-based unit that applied high-level generic skills (and set out to further develop these skills by building on an assumed established base). Accordingly, in the first lecture the study and assessment expectations of the course (twelve hours per week, with written essay/report assessment tasks) were clearly outlined. At the conclusion of the lecture, each student was asked to seriously consider her/his capacity to successfully undertake the course. This was not designed to scare off any students, but to ensure that those who proceeded with the course were realistic about expectations within the course. Of the original 50 students who enrolled, 25 remained and each successfully completed the unit – that is, completed all unit requirements and undertook the final examination (of these students, two failed to meet minimum requirements to pass the course, while six students gained Credit grades or better).

Although the teaching team took steps to adapt the content for the 2006 offering to make it relevant for the student group who enrolled, and presented it in such a way as to provide unique opportunities for these students, a decision was taken to adjust the entry requirements for the second offering in 2007 in order to ensure a relatively homogeneous cohort in terms of academic ability, as indicated by GPA. Therefore, a requirement was inserted into the prerequisites such that only students with a GPA of 2.5 or higher could undertake the unit. Another administrative oversight in 2007 again resulted in information about the course not being distributed to potential students, and only ten students enrolled, with eight students completing. This was a more academically able cohort, however, with an average GPA of 3.2 (ranging from 2.5 to 3.8). The group included a small number of non-English speaking background students, including two international students who were taking the unit as part of a one-semester Study Abroad program in Australia. In terms of final results, the 2007 cohort performed very well in all parts of the unit and all students gained clear passing grades. Six of the eight students earned Credit grades or better, including four High Distinctions.

3.2 Core teaching strategy – team teaching

As indicated earlier, a key aim was the development of critical-thinking skills and “consciousness-raising” in students about the broad dimensions of accounting. A large body of research has demonstrated that such outcomes are achievable through a team teaching approach which substitutes the notion of a single “expert” teacher with a range of experts (that is, a teaching team – see Coulson & Thomson, 2006).

As a practical matter, classes in 2006 were organised into a one-hour “lecture” and a follow-up two-hour tutorial, although the traditional lecture/tutorial organisation was effected in name only – the team sought to organise each class as an interactive seminar. For the second offering in 2007, to allow extra time for discussion, debate and explanation, class contact time was increased to include two, two-hour classes each week.

The staff selected a team approach to deliver the substantive content and to satisfy teaching and learning aims. The research and teaching backgrounds of course team members covered a range of topic areas, including environmental, social, critical, educational, Indigenous and criminological perspectives on accounting. To capitalise on this situation, each class was facilitated by two teachers and for each topic one staff member with experience or expertise in the substantive topic area led the session, supported by a second staff member. While this structure reduced individual autonomy for the staff members, this was more than compensated for by the building of collective autonomy, coupled with stronger and more well-informed teaching and learning engagements that yielded greater professional satisfaction. Indeed, each member of the team expressed appreciation for the opportunity to learn and to engage in areas beyond her/his specialist expertise.

The rostering of staff in the manner outlined above provided continuity *and* change for students during the course. Given the difficult and challenging content, it was sometimes refreshing to get a different perspective on the ideas under examination while avoiding the disruption of single-teacher rostering. This approach also spread the work among team members, so individual efforts could be more or less concentrated during the teaching period, assisting individual team members to maintain enthusiasm and energy both for this course and other academic tasks.

Assessment of student assignments throughout the course also utilised a team teaching approach with at least two staff members being involved in grading each piece of work. The main student assignments were an essay and a case study. For the essay, students were asked to summarise, discuss and critique a choice of articles from the research literature (selected from a list provided by the staff) and to write up their analysis in an integrated essay format. This form of analysis and writing was a new experience for many students, because the widespread adoption of multiple-choice and short-answer forms of assessment in many accounting courses meant that many had not previously had to write a significant essay as part of their coursework assessments.

Students submitted an initial draft of their essays, which were all independently read and commented on by two teaching staff. The two staff then discussed their comments with each other and provided each student with a single piece of detailed feedback on their draft essays, including an indicative grade. Students were then permitted to rewrite the essay to take the feedback into account. Resubmitted essays were then again independently read and graded by two staff members, who then came together to determine a consensus final grade for the essay for each student.

For the case study, students were asked to research and write about a contemporary issue, problem or case in the arena of social and critical perspectives on accounting. A wide range of topics was permitted, so long as students related their choice to the objectives and content of the course. Prior to submission, the general requirements for this assignment were discussed in class. As with the essay, student reports were independently read and graded by two staff members, who then determined a consensus grade for each report and provided each student with a single piece of feedback combining the grading comments of both teachers.

In addition to providing students with detailed feedback from a number of staff, the team teaching method yielded a number of significant benefits for both students and staff (see Letterman & Dugan, 2004, and Yanamandram & Noble, 2006, for discussion of the sorts of benefits that may be expected to flow from the adoption of a team teaching approach).

3.2.1 Student benefits

Direct interaction with research materials together with the input of several experts in sub-disciplinary or topic areas facilitated the development of students’ analytical and critical thinking skills. Further, the engaged relationship between staff in the classroom encouraged students to participate and to question and seek clarification both from staff and fellow students.

Having two teaching team members in each class meant it was possible to encourage discussion through the use of (polite) interjections from the second teacher, asking key questions, raising difficult issues, and providing elaborations or alternative perspectives. Here was an active and practical demonstration of a dynamic model of inquiry that meant the written content of assigned readings was not unquestionable (see Letterman & Dugan, 2004). Over time, students

came to participate more freely in this process of questioning, discussion and debate. It is important to report, however, that this process was noticeably more difficult for the 2006 cohort of students, who had relatively poor academic records. As noted earlier, this cohort also included a significant number of non-English speaking background students. Although it is beyond the scope of this paper to examine the effect of language ability on student academic performance, we can note that the teaching team dealt with the difficulties of students by organising them into small groups for discussion of questions and issues. The two staff members present acted as roving advisors to assist and guide the group discussions. By the end of the semester, there was much more active discussion in these small groups.

A combination of cultural and language factors and student confidence may have limited the success of interactive discussions at the level of the entire class, as indicated by the more successful participation of the 2007 cohort of students who had much better academic records. A conclusion to be drawn from this experience is *not* that academically less successful students cannot participate in discussion, but that more work is required to develop their skills and confidence in this area. Indeed, it was rewarding to receive feedback from the majority of the 2006 students that they felt encouraged to offer explanations of their own understandings, and to critique the content of the articles under review.

From our experience, teacher–student and student–student relationships were enhanced under this model. Staff naturally demonstrated enthusiasm and passion for topics directly related to their areas of research expertise. This generated for students unique levels of engagement not previously experienced – classes were not only more challenging and interesting but more dynamic. Classes provided a space in which staff modelled not only collaborative team work but also variety in teaching and learning styles. Moreover, they provided the ideal setting in which to demonstrate the values underlying social and critical accounting and to encourage students to consider and reflect on their own values and those of others.

The more dynamic model of classroom activity also reduced the likelihood of adopting a “banking” model of education, in which students become “depositories” into which the teacher deposits chunks of knowledge, which students, in turn receive, memorise and repeat (Freire, 1996, p.53). The genuine collaboration between members of the teaching team and the associated dialogue with students reduced the possibility that teachers would engage in a monologue that students must passively absorb (Johnson, 1995; Thomson & Bebbington, 2005).

In this particular case, the social and critical themes of the course ideally lent themselves to a team teaching approach that challenged the traditional banking model. The classroom task for teachers was to help students engage with the material in such a way that it carried meaning for them, not as a series of unconnected and generally meaningless “dot points”. This struggle with the literature continued for the duration of the unit but, by avoiding any tendencies towards banking education, the team teaching approach was more rewarding for both staff and students.

3.2.2 Staff benefits

For staff members, important benefits in collaborative team teaching came from an avoidance of an atomistic and isolated teaching experience, and the facilitation of better collegial relationships. The pooling of knowledge and resources is an obvious source of these benefits (Letterman & Dugan, 2004), but in our experience more is required. Each team member must be committed to the learning and teaching process in general *and* to the particular teaching engagement as an activity of intrinsic importance. This draws on the value of such a course for students (as outlined earlier in this paper), the benefits of the team teaching approach for students, and team member interest and commitment to the aims and content of the course. The ability of staff to effectively enact the interaction between teaching and research was a significant benefit because wider academic and educational commitments came together.

Another important element was the preparedness of the teaching team members to meet regularly to discuss topic content and relevant approaches to teaching. All staff worked collaboratively in the development of syllabus materials and each team member subjected their individual work to the critique of others, and offered constructive suggestions. The willingness of team members to contribute and advise others was essential and helped overcome the potential tunnel vision that can be a characteristic of specialisation in a particular area (see Letterman & Dugan, 2004). Several further benefits resulted from staff discussions, including integration of topics, exposure to and appreciation of colleagues’ research expertise, and fostering of new teaching approaches. Overall, the level of cooperation resulted in enhanced professional relationships between staff members.

3.2.3 Summary of benefits

The experience of being a team member was rewarding for staff as a form of, “collaboration in designing a curriculum to improve students’ intellectual capabilities and cultural sensitivity” (Harrigan & Vincenti, 2004, p.119). It must be recognised, however, that for some students the team teaching approach may represent a challenge to established patterns of learning, which may result in an experience of frustration and confusion. This is particularly likely to be the outcome if a comfortable and familiar “please the teacher” strategy is no longer viable in the specific context of the course being undertaken (see Harrigan & Vincenti, 2004). As discussed above, we made particular efforts to obviate

student frustration through the careful rostering and rotating of staff so that ideas and topics were integrated. In many instances the second staff member was able to draw on an earlier topic presented primarily by him/her, and to relate it clearly to the current topic (see Letterman & Dugan, 2004).

The diverse cohorts of students in the two offerings (2006 and 2007) also provided a benefit, albeit one that required new teaching strategies to be adopted, because it forced staff to be more flexible and adaptive in the way teaching materials were prepared and delivered.

In summary, our key aim in adopting the team teaching approach was to facilitate student learning and to mitigate the potential for unproductive resistance that often arises in critical educational contexts (Freire, 1996; Boyce, 2004, pp.578–579). Our experience, borne out by feedback from the students (formal and informal), suggests that these aims were achieved.

3.3 Student reactions and outcomes

To obtain feedback at the end of each offering, a member of staff not involved in teaching the unit administered a qualitative survey on behalf of the teaching team (a variation on the usual University procedures for gathering student feedback). Twenty students (80% of the total student group) completed the survey in 2006 and eight students (100% of the student group) in 2007. Survey results were made available to the teaching staff only after final student results had been processed and released to students.

To gain feedback on the unit overall, we asked students whether the unit developed their awareness of the role of accounting in society. In both 2006 and 2007, 100% of respondents (response rates to this question of 96% in 2006 and 100% in 2007) answered in the affirmative. Written comments indicated that students had expanded their view of accounting and come to see it as encompassing a wider variety of roles and phenomena in social and economic spheres, including both financial and non-financial factors. This took them well beyond considerations included in other accounting subjects, and one student said that the unit had led him/her to, “turn around the knowledge of my study of accounting”.

We also asked students whether the concepts considered in this course were different to those covered in other accounting courses. Again, the overwhelming response from students was in the affirmative (85% of respondents in 2006 and 100% in 2007 – response rates of 100% to this question in both years). Written comments in response to this question tended to focus on the wider sociopolitical aspects of accounting that had been brought to light through the use of sociological concepts, as outlined earlier in this paper.

For the remainder of this section, we report student responses to the following question about the team teaching approach:

Did you like the team approach to teaching in this unit? Why/why not?

Overwhelmingly students responded positively to the team teaching model. In particular they acknowledged the expertise of each team member and how this exposed students to the possibility of multiple perspectives on topics.

In 20 responses to this question, the word “different” was used by students 12 times, providing an indication that the rostering within the teaching team to ensure both complementarity and diversity succeeded in encouraging students to consider a range of perspectives on the issues. A selection of these responses are reproduced below:

I like that the team approach as we discuss different ideas about social accounting.

Team approach to teaching is good because there are different opinions by the teachers.

... it is a discussion subject having other lecturers. We are able to get other perspectives to answer questions/topics that we are discussing.

Different people have different perspectives I can get different ideas from different people.

Associated with the presentation and discussion of different perspectives was the opportunity for students to be exposed to the range of research expertise within the teaching team. Students found this diversity of expertise beneficial, as typified by the following responses:

Lots of input of different perspectives/views as well as knowledge and expertise in different areas.

I like it because I can see the lecturer teaching that week's material are the ones with particular skills for that material.

Yes it was a great experience. I had the opportunity of learning from a very enthusiastic, didactic and motivated group/team.

Several other benefits of the team teaching approach were perceived by students. These included an appreciation of the level of organisation and preparation by staff and the creation of a comfortable classroom atmosphere (although one student indicated that he/she thought the team could have been more organised), as well as better student–teacher and student–student relationships:

It is the first time [we were] closer [to] the lecturer when we have classes like this.

I think the team approach is better because everyone can discuss the topic and get better ideas about the topic

... it allowed more interaction and allowed more learning [although] it became frightening when the topic is challenging to take in, and concepts that cannot be understood or are hard to understand.

... everybody feels free to participate and give ideas in the unit.

... it gives us a chance to discuss why the other answers are being done by the other group members, and their views.

Overall, the student view of team teaching is summarised by the following comment:

I like the team approach to teaching in this unit very much. Because the topics/concepts covered are very useful and helpful for us to understand what is happening to our society.

These results indicate that the team teaching approach was successfully implemented, in 2006. Results from the 2007 cohort of students echo these results, but provide a more nuanced perception of the benefits of this teaching approach:

They really know what they're talking about ...

... offered more perspectives on the topics in class.

... the unit was really complex and the team was able to cover pretty much everything.

... it was a great opportunity to have a team which specialised in different areas to increase our awareness on those particular topics. Also, to have more than one perspective on the different issues raised.

... allowed interactions which created in-depth understanding of the course → given its difficult nature of concepts.

In conclusion, students were strongly supportive of both the team teaching mode and the content of the course. Some commented that the unit should be placed at an earlier point in the undergraduate degree, while one suggested that it should be made compulsory for all students!

4. Conclusions, implications and strategies for the future

Whilst calls for the reform of accounting education to deal with the post-Enron challenges of business ethics continue (such as Ravenscroft & Williams, 2004; Humphrey, 2005), the evidence suggests that similar calls in the past have been embraced rhetorically more than practically (Albrecht & Sack, 2000, p.58). Traditional accounting education programs remain severely deficient when compared with the broad ideals for education to develop the whole person and prepare students for full and meaningful participation in socioeconomic and political life. Business schools *do* have an influence on value formation, but the values developed and nurtured move *away* from those associated with customer needs, product quality and social issues, towards a heavy focus on shareholder value, and students seem to lose whatever pre-existing idealism they had (see Gentile & Samuelson, 2003; Waddock, 2005).

In considering appropriate directions for the future, Waddock (2005) raises serious concerns about the narrowness of accounting education when it neglects social and environmental issues. These concerns go beyond uncontextualised calls for generic skills development. They recognise that for such skill development to be both effective and meaningful, it must be situated in a context that envisions a deeper meaning for the content of accounting education. Ethics and integrity in accounting, business, and organisations more broadly must be considered to be an individual, organisational and social phenomenon that cannot be dealt with simplistically, formulaically or in an isolated fashion (Boyce, 2008). These considerations must be integrated with mainstream educational programs and this requires fundamental change in both curriculum and teaching approaches.

The results reported in this paper show that a team teaching approach can assist students to appreciate the social and critical dimensions of accounting education. These findings are probably applicable to students across the spectrum as the student cohorts we worked with, although relatively small in number, were diverse in experience and background. The experience of the teaching team suggests that it can be difficult to teach such a course to students with poor academic ability, but that these students can, nevertheless, handle such a course. In their feedback to the teaching team, many students commented on how the unit had offered them the opportunity to gain, "a new perspective on accounting" and how they had been extended in beneficial ways. Of course, all things being equal, academically more able students (such as the 2007 cohort) are much more able to handle this sort of material and deal with the literature on which it is based (see Kealey, Holland & Watson, 2005).

The introduction of the social dimensions of accounting much earlier in the undergraduate accounting program is an obvious way to deal with this situation. The strategy we have adopted to deal with this situation is the introduction of a new second-year course in 2008, to be called *Accounting and Society*. This course will have minimal entry requirements, and will provide a focus for the introduction and development of sociological and related concepts at a more basic level earlier in the accounting program. Successful completion of the course will provide an alternative route into the third-year course in *Social and Critical Perspectives on Accounting* for students whose performance shows they can

excel in this area even if they do not have an overall GPA of 2.5. Further work is required to develop and implement the broader integration of sociological and related concepts into the study of other accounting units.

The experience reported in this paper demonstrates how the infusion of sociological concepts into accounting education can provide the bedrock for change. For accounting education to regain and build social relevance it must however look beyond the narrowly economic phenomena that accounting is traditionally regarded as reflecting. The experience of accounting education reported here reflects Gramsci's (1971, p.418) insight that for *knowledge* to become *understanding* it must be connected with a feeling for the connection of knowledge both with lived experience and the socio-historical situation that contextualises that experience and produces that knowledge. Taking this approach, the ultimate aim of critique is, "to know oneself better through others and to know others better through oneself" (Gramsci, in Forgacs, 1999, p.59).

Accounting education can be designed to, "help enhance a wide spectrum of life-values, rather than serving to 'narrow down' or technicize" (Giddens, 1996, p.266). Although the experience examined in this paper is just one effort at a local level, it represents an approach that seeks to get on with the job and not wait for accounting authorities or accrediting agencies to make the changes for us, as educators. Educational change can only happen in classrooms, and with the teachers and students who populate them. The effort reported in this paper connects with a broad reform agenda in accounting education in a number of ways. It has been specifically designed to utilise sociological concepts and knowledge as a way of generating better understanding of the diverse range of phenomena associated with the practice of accounting. By taking a broad approach to the education of accounting students that includes the contextualised development of generic skills, this work aims to enhance the links between teaching and research and build into accounting programs a greater awareness of concern for the broader public interest. This reflects the long-held, but often forgotten, mission of universities (see Schwartz, 2006).

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