

**Thesis: Doctor in Education (EdD)**

**UCL Institute of Education**

**University College London**

**Powerful Knowledge in  
Accounting Education**

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# Declaration

I, Peter Ellington, confirm that the work presented in this thesis is my own. Where information has been derived from other sources, I confirm that this has been indicated in the thesis.

## **Word count does not exceed 45,000**

The word count is inclusive of Footnotes and Tables.

The word count is exclusive of Abstract, Declaration, Acknowledgement, Personal Statement, Impact Statement, List of References and Appendices.

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## Abstract

This study presents a case for evidence-informed advocacy for change to accounting education aligned to the wider role of accountants allied to social and environmental justice. It argues that the existing curriculum model has a significant negative impact on the ability of the accountancy profession to meet the needs of society. Building on the argument for change put forward in the literature; the thesis presents a normative argument founded on a combined philosophy of critical realism and social realism. It relies on a meta-theory that places knowledge as the central element of the curriculum and that the knowledge dependent curriculum predefines learning. It argues that the purpose of the curriculum should be to promote 'powerful knowledge', defined as "providing the means for students to participate in debates and conversations, not to accept eternal truth dispensed by those in authority" (Wheelahan, 2010 p.162). The approach and method adopt the process of dialectical critical realism (DCR), which consists of the four stages: *thesis*, *antithesis*, *synthesis* and *advocacy for change* and action. The literature review demonstrates an existing crisis for humanity, a crisis in the accountancy profession and a failing model of accounting education. The *antithesis* is evidence-based advocacy for change from the existing curriculum based on technical and vocational knowledge to place 'powerful knowledge' at the centre of accounting education. The suggested thesis is tested, challenged and adapted by an empirical study. The empirical study consists of two stages. Stage one is a case study of an accountancy practice employing five people who have recent experience of accounting education. Stage two consists of four stakeholder interviews. The empirical research evidences the normative arguments put forward in the thesis that accountancy education is technical and vocational. The study argues that a revised focus in accounting education on 'powerful knowledge' will improve the accountancy profession's ability to meet the needs of society.

## Acknowledgements

I cannot thank my supervisor Jacek Brant enough for his support through the EdD process. From the outset, he has made me feel welcome at the UCL IOE. His guidance has been impeccable, leaving me to research and write on my own initiative, but with an incredible ability to make suggestions that have put me back on track after I have drifted away from the primary purpose of my work. Knowing that sound advice is always available has acted as a safety net throughout the journey.

I thank the members of the British Accounting and Finance Association Special Interest Group in Accounting Education (BAFA SIGAE). Their generous support has been important to my development, especially in publishing the articles in peer-reviewed journals. The role model of giving up their time to support others in the interest of the greater good is so refreshing, especially to me, having spent my earlier career in commerce, where 'what is in it for me' is the over-riding ethos. On a similar note, I thank everyone that has given me their time, especially the respondents for their participation. Emeritus Professor David Scott's input early on, and again, at the end, as Reader has also been generous and encouraging. Adam Unwin for the mock viva and the examiners for the real thing.

I thank my dear friend Dr Mick Collins for his encouragement, support and advice over the years. I'm not sure that an EdD acknowledgement is the place to declare how much I love my wife Fran, but here goes. She has supported me throughout this process. Never a negative word, despite my constant ramblings about epistemology, ontology and relentless emailing of ideas back to my academic email account. I would not be here without her and I keep pinching myself as a reminder of how lucky I am.

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## Reflective statement

*“In his Reflections on Meta-Reality: A Philosophy for the Present (2002), Roy Bhaskar provided a model of learning, which he called ‘the unfolding of the enfolded’. This model of the unfolding of the enfolded understands learning not so much as learning of something outside, but as the unfolding of an implicit potential that human beings have. The outside is still very important. The teacher is a catalyst; the teacher provides the conditions and means whereby the unfolding process occurs, but the changing emphasis is to see the human being as having from the outset an infinite potential. And what happens in life is that human beings realise or fail to realise some of their potentials.”*

Scott (2019)

The above Roy Bhaskar quote is an appropriate opening to this statement. It reflects my story as a learner and my philosophy as an educator. My career has shown a continuing unfolding of potential, from a child of 13 that did not read and write to become an Associate Professor in Accounting at the University of East Anglia. Throughout my professional life, I have met inspirational mentors who have helped me realise my potential. This thesis is a consequence of their influence, my desire to emulate their professionalism and to influence others for the benefit of society. This reflective statement summarises my EdD journey from 2014 to 2021, covering the submissions and links between each.

### Background

I have held three identities for the duration of the EdD programme, as an EdD research student at UCL IOE, a lecturer at the University of East Anglia (UEA) and a practising accountant. The research experience has translated into all areas of my life, affecting how I think, communicate and behave. Prior to the EdD, I wanted to research,



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understand and explain to others but did not have the resources, platforms or methods. The EdD has provided me with these and has inspired a momentum to continue in my quest to advocate change in accountancy and education.

### **Taught Elements FOP, MOE1 and MOE2**

I enjoyed the classroom sessions and took a lot away from them. There are some classroom exercises that I adopted in my teaching sessions at UEA, especially to the managers on the Executive MBA programme at UEA.

### **Foundations in Professionalism (FOP)**

My FOP submission, entitled “How the professional identity crisis for university academics affects accounting degrees”, linked academic identity literature to the state of accounting education. It asserted that the modern-day pressures of marketisation, internationalisation and massification experienced by professions in academia is amplified for accounting academics. Their programmes are treated as ‘cash cows’ by many universities. In the FOP I highlighted the pressure on accounting academics caused by large cohorts of students, professional accreditation of the curriculum and marketing of accounting degrees as proxies for professional education. The consequences often lead to a failure to provide accounting students with a liberal education, befitting of a university experience. The essay highlighted the distinction between research and teaching accounting academics. I argued that many research academics did not have time outside of research to focus on the learning requirements of students and that teaching academics are often recruited from the profession and do not understand the difference between professional training and a liberally focused degree. Importantly, I started to understand that the issues with accounting education are complex and nuanced.

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## Methods of Enquiry 1 (MOE1)

The MOE1 submission explored a potential institution-focused study into the destination and views of accounting degree alumni from the UEA. I established two gaps in the literature, firstly, that the views of graduates are rarely investigated (in the place of the opinions of academics) and secondly, an Australian study titled 'who should teach what' (Howieson et al., 2014), which questioned the role of university accounting degrees compared to professional training. My proposal in the MOE1 was for a mixed-methods two-stage approach; firstly, establishing statistics on the destination of UEA accounting graduates and obtaining high-level views of their university educational experience using a Likert scale. The second stage progressed to explore the experiences of circa 15 students in more detail through qualitative analysis. The development of the research plan was useful for the subsequent Institution Focused Study (IFS). The literature review added to my growing bank of accounting education literature.

## Methods of Enquiry 2 (MOE2)

For MOE2, rather than pilot the MOE1 proposal, I instead carried out a reflection on a previous 20,000-word dissertation that I had completed prior to the EdD as part of a MA in Higher Education Practice (MAHEP). The MAHEP dissertation had investigated the state of professional accountancy body accreditation on UK accounting degrees. It had interpreted secondary data available from university websites to ascertain that accreditation was ubiquitous and I had interviewed 18 academics from a cross section of UK universities. The MOE2 essay condensed the MAHEP dissertation, refocused and updated the literature relating to the accreditation of accounting degrees and analysed the interview data using NVivo, making up for the weak methods previously adopted. Adopting critical realism philosophy, I focused on the agency of academics that I had interviewed, questioning why they may have responded as they had.

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The reflexive process highlighted the institutional mechanisms and structures that caused them frustration in their academic roles. The data re-analysis established a consensus that students with less than good honours tend to perform poorly in subsequent professional examinations, thereby questioning the validity of the existing accreditation processes. My primary aim for this work was to improve the MAHEP work ready for published in a peer-reviewed journal.

### **Publications in Accounting Education an International Journal (AEAIJ)**

At the end of the EdD taught programme, I started preparing to publish the findings from my MAHEP dissertation and the taught elements of the EdD. It felt like an error at the time (especially with repeated rejections).

However, in hindsight, I learnt a significant amount about academic writing by 'punching above my weight' in attempting to publish in a peer-reviewed journal. Due to the amount of content, I decided to attempt two papers, one with the support of a UEA colleague and the other as a solo author. Two years later, in 2017, after a year's break from the EdD programme to responding to the peer reviews, I had published "Accounting academics' perceptions of the effect of accreditation on UK accounting degrees", Ellington & Williams (2017) and "The impediments to the change to UK university accounting education, a comparison to the USA pathways commission" Ellington (2017). The first paper published details on the ubiquitous nature of accreditation and its effects on university degree evidenced by academic interviews. The second paper was a literature review that compared UK university accounting education to the situation in the USA, highlight three areas that impeded change:

- (1) The interface between professional accountancy bodies (PABs) and university academics,
- (2) The impact of institutional policies on accounting degrees, and
- (3) The identity of UK university accounting academics.

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While producing two academic papers was a challenge, the experience was invaluable, and it focused my attention on how to compose an academic argument.

On reflection, the above five pieces of work, FOP, MOE1, MOE2 and the two publications, took a significant effort, and I believe it led to a step-change in my academic development. At the UEA, my colleague and I successfully convinced the UEA accounting faculty to relegate the accredited subjects to the first and second years of the UG programme, thereby enhancing our degree programme.

### **Institution Focused Study (IFS)**

The IFS put the MOE1 plan into action. I surveyed third-year graduates and alumni to establish trends from the UEA accounting degree programmes. The empirical research established that international students (circa 60% of the total) typically progressed onto master's programmes at other UK universities. Of the remaining students (circa 40%), mostly from the UK, half went into business generally, and the remainder entered the accountancy profession. The second part of the research was to interview 14 UK alumni. The respondents evidenced that the system of PAB accreditation crowds out a broader liberal education. Non-accountants generally reported that their accounting degree was a useful foundation for their business career. Those who progressed into professional accounting were critical of duplicating content between degrees and professional training and pointed to the absence of the use of accounting software and other workplace practices in their degrees.

Interestingly, the respondents struggled to answer a question about the wider role of accountants in society beyond supporting profit-making activities. I submitted the IFS in January 2018. The IFS revealed that accounting education was not meeting the student's needs. Hence, my journey so far had established that academics are critical of the degrees

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that they teach, and the students entering the accountancy profession also questioned the value of their degree.

At the UEA, I used my findings to instigate a new module for students, which prepares them for a year in practice, using cloud accounting, taxation and budgeting software.

### **Final thesis**

I started planning for this thesis shortly after submitting the IFS. In 2018 I attended two short modules at UCL IOE, one on case study methodology and the other with Priscilla Alderson on Critical Realism. The Critical Realism module has been invaluable, along with the book edited by Gary Hawkes (Bhaskar, 2017) on Roy Bhaskar's work and David Scott's (2013) book. The work of these three academics has made Critical Realism accessible to me.

My pre-viva with Emeritus Professors David Lambert and David Scott and their subsequent advice was inspiring. After their review, I presented my outline plans for the thesis to the British Accounting and Finance Association Special Interest Group in Accounting Education (BAFA SIGAE) conference in May 2019. I started writing the thesis in June 2019.

The thesis has taken three years of intense work. During this time, my accountancy practice expanded 30% (during the pandemic) and I have been practising 'blended' teaching at the UEA. Dealing with the COVID-19 changes in an accounting practice while teaching at the UEA and studying a doctorate has been interesting.

I am looking forward to the next stage of my life, where every moment of every day does not involve making time for or working on the thesis.

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## Conclusion

The above journey can be split into two phases. The first phase culminated with the two published articles that consolidated my earlier investigations into the state of accounting education. The combined lessons from UCL IOE and publishing in Accounting Education an International Journal were invaluable and put me in a good position to progress to the next phase. The second phase started with the IFS and has so far led to submitting this thesis. The second phase is not complete. After examination, I intend to take the arguments out to stakeholders.

The EdD has broadened my perspectives more than I could have imagined. I started in academia with a quest for knowledge, particularly to understand the climate crisis and how I might take part in reversing the damage that is being caused. I have developed a more critical stance in questioning everything and an ability to present an argument academically.

I have enjoyed studying critical realism and social realism. Taking a critical realist stance of looking for the real within the empirical and actual, has given me a tool of analysis that is invaluable. In accepting that the world is a complex open system and that our attempts of understanding it are fallible, the philosophy of critical realism seems like second nature to me now.

After over 12-years of researching accounting education (I commenced this journey in 2009 when I enrolled for an MSc in Economics at UEA), I consider I understand a lot about the institutions, mechanisms, structures, power dynamics, along with the identity of accounting academics and their agency.

From a 13-year-old who did not read or write, I consider that the *enfolded* within me *is being unfolded*. I have developed to a point which many would not have imaged. I am very much looking forward to the next stage of my *unfolding*.

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## Impact statement

This thesis intends to make a distinct and significant contribution to the literature on accounting education and society more widely.

It provides evidence of the current state of the accountancy profession relative to the crisis of our epoch, and highlights issues relating to the existing knowledge prevalent in accounting education. It evidences weaknesses in the existing model of accounting education and its focus on vocational-technical content and skills-based approach. It proposes an alternative progressive approach suitable for the needs of business and wider society placing 'powerful knowledge' at the core of the curriculum. It challenges stakeholders to ask 'why' historic technical skills-based knowledge is the focus of accounting education, and asks what is its value and to whom? It suggests that the existing paradigm supports rich elites at the detriment of broader society. It challenges educators to consider alternative contexts for accounting knowledge beyond the existing myopic approach on profits and shareholder value.

The thesis has the potential to shed light on issues previously unnoticed from individuals involved in accounting education. It illustrates, for example, the limitations of the positivist grammar at the core of accountancy and how the dominant practice-led approach leads to a narrow contextual application of the knowledge. Such exposure can bring about a transformative praxis and change in accounting and accounting education.

This thesis is a practical demonstration of how the approach of dialectical critical realism (DCR) can be applied to normative arguments concerning issues affecting society. By using philosophical approaches from critical realism combined with aspects from social realism, the arguments made in this thesis for 'powerful knowledge' in accounting education exposes the reality of accounting education to academics focusing on professional education. Consequently, it provides the force of example to critical

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realism and social realist arguments, thereby enhancing these schools of thought.

It presents a case for evidence-informed advocacy for change to the accounting curriculum bringing about a greater alignment to wider societal issues allied to social and environmental justice. At a broader societal level, the narrative identifies underlying causes for the current crisis in confidence in the accountancy profession and makes suggestions for improvements to the curriculum for the wider role of accountants in society.

It calls on the accountancy profession to take action to honour its pledge to put climate change at the forefront of their work (UNFCCC, 2020). It suggests that PABs:

- revise their professional curriculum to include a compulsory module at the final professional level, requiring trainee accountants to study the issue of climate change and the associated risks of the *Anthropocene* plus the broader societal role of accounting.
- Instigate compulsory education for the existing members on the consequences of not meeting the climate targets set by The Paris Agreement (UNFCCC, 2015).
- Include the requirement to study these matters as a pre-requisite to the accreditation of degrees.

Actions such as these are required to change accounting education to fulfil its potential in society and to address the urgency of the crisis of our epoch.



**PART 1 - *THESIS AND  
ANTITHESIS***

## Chapter 1: Introduction

This thesis postulates that the existing model of accounting education<sup>1</sup> has a significant impact on the accountancy profession's ability to meet the needs of society. It presents a case for evidence-informed advocacy for change to the accounting curriculum to bring about a greater emphasis on disciplinary knowledge aligned to the wider needs of society allied to social and environmental justice.

### 1.1 Background (*Thesis*)

Repeatedly, there are reports that the environment, society and even the future of humanity are in peril (see, for example, Bhaskar, 2013; de Coninck et al., 2018; Gilding, 2011; Wallace-Wells, 2019). Despite the alarming reports, definite action to reverse the crisis is not forthcoming (Robinson, 2014; Ripple et al., 2019; Obergassel et al., 2019). Society has embraced the *anthropic fallacy*, whereby humans have mistakenly placed themselves at the centre of the purpose and meaning of the universe (Bhaskar, 2013; Collier, 1994). Humanity has become alienated from nature; and has the potential to destroy everything around it and itself (Foster et al., 2011; Collins, 2018). It is argued that this complacent attitude results from the power exerted over our epoch by neoliberal capitalism (Alderson, 2016; Ball, 2006; Chomsky, 2017; McCarthy, 2014; Sikka, 2015). Robinson (2014, p.4) argues that the current situation has created a social-economic system that “cannot meet the needs or assure the survival of millions of people, perhaps the majority of humanity”.

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<sup>1</sup> The thesis refers to all forms of delivery of 'accounting education', including university degrees and professional training. The experiences of accounting education referred to in the thesis are in the UK, where student entry into the accountancy profession is a mix of degree and direct entry. A degree is a pre-requisite for entry into the accountancy profession in most other countries. (Apostolou & Gammie, 2014). Many of the arguments in this thesis are likely to apply to other countries, as while systems of accounting education differ from country to country, its essence does not (Calhoun & Karreman, 2014).

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Bhaskar (2013) posits that the *Anthropocene* represents one strand of the crisis in our epoch on all four planes of human being.

As the common language of business and economic activity, accounting is the lifeblood of global capital markets (The Pathways Commission, 2012). As such, society anticipates accounting to function for the advancement of humanity as a “cohesive and influential mechanism for economic and social management” (Burchell et al., 1980, p.6). Critical reflection on the state of accounting demonstrates that it fails to meet the broader needs of society (Brooks 2016, 2018; Gow & Kells, 2018; McCarthy, 2014; Murphy 2019; Palan et al., 2010; Reeves, 2019; Sikka, 2008;). The professional accountancy bodies (PABs)<sup>2</sup> make pronouncements about the need for accountants to change (see, for example, ACCA, 2016; Guthrie et al., 2016; IFAC, 2019b; UNFCCC, 2020). To extend accounting information to meet the needs of other users in addition to investors (Murphy, 2019), improve audit processes (Reeves, 2019) and reform the myopic focus on monetary profits (Brooks, 2018; Sikka, 2015). Despite pronouncements by the PABs, there is little evidence of accountants changing behaviour to place the broad public interest above the self-interested responses promoted by neoliberal capitalism.

The literature is correspondingly critical of accounting education (see, for example, Ellington, 2017; Gray et al., 2001; Tempone et al., 2012; Howieson et al., 2014; Paisey & Paisey, 2010; Shah, 2017; Wilson, 2011). The curriculum, led by the PABs (Becher, 1994), is founded on principles that support neoliberal capitalist systems with limited scope for questioning or supplementing with broader perspectives ((Amernic & Craig, 2004; Statler, 2014). Many academics call for a move away from technical vocational curricula and didactic pedagogy to a more liberal educational approach (see, for example, Chambers, 1994,1999; Lee,

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<sup>2</sup> There are 170 professional accountancy body (PABs) members of the International Federation of Accountants (IFAC,2019a). Seven are based in the UK: Institute of Chartered Accountants of England and Wales (ICAEW), Institute of Chartered Accountants in Scotland (ICAS), Chartered Accountants Ireland (CAI), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Public Finance and Accountancy (CIPFA), Chartered Institute of Management Accountants (CIMA) and the Association of International Accountants (AIA) (Ellington, 2017).

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2005; Amernic & Craig, 2004; Wilson, 2011; Ellington & Williams, 2017; Boyce et al., 2019). The adequacy of the existing accounting curriculum to prepare students for the increasingly complex requirements of the business environment and the broader needs of society is questionable (The Pathways Commission, 2012; Ellington, 2017; Howieson et al., 2014; Boyce et al., 2019).

In this thesis, I highlight generative influences triggering the crisis in our epoch, referred to as the *Anthropocene*, a social-economic system that arises from neoliberal capitalism's dominant influences on our epoch. I argue that the failure of accountants to fulfil their broader role in society contributes to the continuation and worsening of the crisis. The accounting curriculum supports the continued status quo for accounting practices by failing to promote broader educational values.

## 1.2 Research question

In this thesis, I challenge the adequacy of accounting education and present a case for evidence-informed advocacy for change. The following research question is examined. **What powerful knowledge is required in accounting education to prepare accounting students for the challenges that face the accountancy profession to fulfil its potential role for society, now and in the foreseeable future?**

To answer the research question, I adopt a normative argument using the method of dialectical critical realism (DCR) (Bhaskar, 2017). The dialectical method applies the following stages of analysis, *thesis*, *antithesis*, *synthesis* and *advocacy for change* (Bagley et al., 2016). The literature review conveys the *thesis* (a failure of accounting education). The philosophical position and theory chapters present the *antithesis*. The empirical study provides *synthesis* by examining the themes and arguments put forward earlier through social engagement. The ultimate goal of the thesis is *advocacy for change*.

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## 1.3 Philosophical aspects

The perspective of critical realism is central throughout this thesis, from the origination of the study through to the conclusions and suggested actions. The premise of this thesis is that social and environmental justice are key ingredients to the wellbeing of society (Bhaskar, 2013). It contains critical reflections with the intention to inspire *transformative praxis* (Alderson, 2016) which ultimately contributes to a change in accounting curriculum supportive of the wider needs of society allied to social and environmental justice. By examining the background, literature and empirical findings through the lenses of critical realism, this thesis proposes to gain knowledge about the real world and to imagine new futures; to “make claims about reality which are relatively justified, while still being historical, contingent and changing” (Archer et al., 2016, p.4).

While essential throughout, the intent is not to take a dogmatic approach to critical realism, but rather to draw on what Archer et al. (2016) refer to as a “heterogeneous series of positions” (p.1) which are post-positivist, aimed at “explanation in favour of interpretation” and looking to understand causation rather than being descriptive. Critical realism’s “philosophical positions on a range of matters including ontology, causation, structure, persons, and forms of explanation” (Archer et al., 2016, p.1) are essential apparatus for analysing the ontological reality implicit within this research; they are applied virtuously as a tool of analysis at every stage. Such a non-dogmatic approach is arguably consistent with how many see the application of critical realism in social sciences (see, for example, Bagley et al., 2016; Danermark et al., 2019; Fletcher, 2017; Maxwell, 2012; Roberts, 2014).

The subject of this research project is ‘powerful knowledge’ in accounting education. Powerful knowledge is defined as the knowledge required to enable students of accounting to participate in the debates concerning challenges to the nature of practice, ethical issues and dilemmas underpinning practice now and for future possibilities (adapted from, Wheelahan, 2015). The concept of ‘powerful knowledge’ is considered

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from a philosophical position of critical realism supplemented by sociological positions about knowledge from social realism. Using Bhaskar's critical realism philosophy is particularly suitable for questions about knowledge in education. To quote Corson (1991, p.236), "his conception implies a discovery process of adaptation in response to changing conditions in open systems, a process which has no endpoint nor any absolute rules." Supplementing critical realist philosophical positions regarding knowledge with sociological positions from social realism facilitates a better theory of knowledge than would otherwise be the case. Wheelahan (2010) argues that the combination draws on the interdependence of philosophy and sociology and their different insights. She explains that "theorizing the place of knowledge in curriculum requires a philosophical analysis of the nature of knowledge and the relationship between knowledge and its referents, and it requires a sociological analysis of the social conditions of knowledge production and acquisition" (p12).

## 1.4 Theoretical arguments (*Antithesis*)

In this thesis, I advance a meta-theory of how knowledge is developed and applied to curriculum and learning in accounting education. The meta-theory is based on critical realist philosophy and subsequently places knowledge as the central element of the curriculum (Scott, 2013). After affirming knowledge as primary in the curriculum, the meta-theory asserts that the learning is context-dependent (Guile, 2014).

Adopting the meta-theory as a base, the theoretical section of this thesis develops a model for understanding the position of knowledge in the curriculum using Bernstein's (1999) conceptual model of vertical and horizontal discourses. The theoretical model divides knowledge into knowing 'how' and knowing 'that' (Ryle, 1946). This knowledge categorisation is extended by challenging accounting educators and students to ask themselves 'why' certain types of knowledge are given

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priority over others. Bernstein's (1999) model is applied to evaluate alternative approaches to accounting education, to understand their epistemological, ontological and social characteristics. The model is extended further with Bernstein's (2000) categorisation of knowledge into *singulars*, *regions* and *fields of practice*. *Singulars* are rules, methods and boundaries; *regions* are the combined disciplines, selecting, pacing and sequencing *singulars*; and *fields of practice* are the exercising of judgement in practice. From the viewpoint of the professions, we can observe the *singulars* and *regions* that make up professional knowledge (Guile, 2014).

In professional education, Schön's (1990) philosophy placing truth as tacit and located in everyday practice of 'reflection in practice' has become prevalent amongst practitioners, educators and students of the professions (Young & Muller, 2014). Consistent with Schön's (1990) primary argument for the primacy of *fields of practice* in education, professional curriculum has become influenced by the ideologies of constructivism, economic/technical instrumentalism, disciplinary conventionalism and conservatism (Scott, 2013; Wheelahan, 2010). Consistent with these ideologies, the dominance of PABs (Becher, 1994) has led to a situation where the *fields of practice* dictate the *singulars* and *regions* included in the accounting curriculum. The 'that' disciplinary knowledge in accounting education is technically focused and the 'how' practical knowledge focuses on what accountants do (Wilson, 2011). This interpretation of technical vocational knowledge prioritisation in our existing paradigm explains the existing PAB/employer-led curriculum in universities (Ellington & Williams, 2017) and professional training. It provides the basis for answering the question of 'why' neoliberal values drive accounting education at the cost of wider societal perspectives allied to societal and environmental justice. In this thesis, I argue for a critical understanding of the reality of 'powerful knowledge' in accounting education. I encourage a debate that advocates the emancipation of

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accounting education from neoliberal capitalism to reimagine and co-create a different curriculum aligned to social and environmental justice.

## 1.5 Insider position

I am a qualified accountant teaching part-time at the University of East Anglia (UEA). In addition, I run an accountancy practice, which is the principal case study in this thesis. The practice has five employees with recent experiences of a broad range of accounting education.

I am aware of my position as an insider and conscious of the strengths and weaknesses of this status (Mercer, 2007). It is critical that I position myself within this discourse as an essential component (Bhaskar (2012a)). To counter the weaknesses and build on the strengths, an acute awareness of my position and appropriate strategies are essential (Maxwell, 2012; Mercer, 2007). As an outsider, I would be able to observe the cases independent of my prior knowledge. While being an outsider would enhance my impartiality, I doubt it would enable me to make the sort of sense I can make of the empirical research as an insider (Perryman, 2011). This thesis is for a professional doctorate; appropriately, it stands as an account of my work as an academic and professional practising accountant. A frank acknowledgement of my position throughout this thesis is essential to its authenticity and realism (Maxwell, 2012). As a professional academic, I am committed to impartiality within the ontological viewpoints taken.

## 1.6 Empirical study (*Synthesis*)

The empirical study consists of two stages. Stage one is the case study of ABC Accounting<sup>3</sup>; it consists of a group discussion followed by individual interviews. The second stage consists of four stakeholder interviews representing (but not representative of): practice, training, academia and a

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<sup>3</sup> ABC Accounting is a pseudonym to provide a layer of anonymity to the participants in the case study.



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PAB. The purpose of the empirical study is to provide *synthesis* to the normative positions argued in the literature review, philosophical position and theory sections. Rich narratives are thereby developed using qualitative methods based on critical realist philosophy (Maxwell, 2012). The narratives reflect content-driven human affairs and, as such, provide the 'force of example' (Flyvbjerg, 2006). The empirical study thereby asks 'how' and 'why' questions using 'multiple sources of evidence' (Yin 2009, p.2). It investigates structures and mechanisms affecting the agency of the participants looking for causal explanations for the findings (Roberts, 2014).

The narratives from the case study and stakeholder interviews are presented in the voice of the participants. My voice is added in the *researcher identity memos* (Maxwell, 2012). Through a process of analysis and coding based on themes arising from earlier sections of the thesis plus new themes arising out of the interaction with the participants. The findings were mapped against the points made in the literature review and theoretical sections of the thesis, looking for evidence that suggested that the *thesis* offered in the literature review might not represent reality or that the *antithesis* argued in the theoretical chapter was flawed. The stakeholder interviews provide further insights, test further the assertions made earlier in the thesis and potentially stand in contrast to the case study, strengthening its validity.

The process adopted in the empirical study demonstrates a critical realist methodology, looking for best explanations from the participants' responses, using an empirical process that includes recording, documentation, reflexive thinking, interpretation, and authenticity from multiple perspectives (Archer et al., 2016; Alderson, 2016; Bagley et al., 2016; Bhaskar, 2017; Fletcher, 2017; Maxwell, 2012; Roberts, 2014). The critical realist methods applied, search for the effects of structure and agency on the responses asking how the knowledge presented in this thesis is possible (Danermark et al., 2019). The results of the empirical research identify consistencies, contradictions, enhancements to the

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earlier arguments and highlight matters to discuss in the final section of the thesis.

## 1.7 Structure of this thesis

Chapter 2 expands on the environmental and societal crisis and establishes links to neoliberal capitalism. It reviews the state of the accountancy profession and describes how accounting education contributes to the status quo. Chapter 3 establishes the philosophical position and how the approach of critical realism is applied to various stages of this thesis. It establishes a meta-theory for accounting education, explains the importance of realism to the normative approach adopted and how criticality is essential for understanding the need for change. It progresses to explain the overarching DCR method applied throughout this thesis and concludes by reconciling the use of social realism to compliment critical realist philosophy. Chapter 4 develops a theoretical method for positioning knowledge in the curriculum. It uses the model to explain the existing dominant curriculum ideology for accounting education and how 'powerful knowledge' is currently deprioritised. The argument for change to the accounting curriculum is developed; positing that 'powerful knowledge' should be placed at the core of accounting education. The methodology is explained in chapter 5, setting out the provisions for reflexivity which establish the rich narratives. It explains that critical realist is at the core of the methodology adopted, reviews how the matters of validity and reliability are approached and argues the merits of my position as an informed insider. It discusses the approach to the case study and stakeholder interviews and concludes with a section on relevant research ethics. Chapter 6 focuses on the ABC Accounting case study. The format is to provide the narrative in the voice of the respondents, followed by my voice in the form of a *researcher identity memo* and concludes with the findings within the context of earlier chapters. Chapter 7 follows a consistent format, to report on the findings from the stakeholder interviews. The thesis concludes in Chapter 8 with a summary

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of the findings, and a discussion that includes weaknesses, conclusions, and recommendations.

## Chapter 2: Background and literature review

This literature review presents normative arguments that are integral to the thesis. It considers the state of environmental and social justice in the world, assesses the role of the accountancy profession within this context, and evaluates how the curriculum in accounting education contributes to the status quo. From the viewpoint of dialectical critical realism (DCR) (see 3.4), the literature review serves as the initial analysis (the *thesis*). It gives the *first moment* of DCR, motivated by non-identity recognising *what something is and is not*, noting *absences and problems*. The purpose is to ascertain the best possible view of reality and establish a foundation for further analysis (Alderson, 2016, p.10). By reporting on the crisis of our epoch, neoliberal capitalism's contributory role to the crisis, and exposing accountings failure to serve the interests of wider society, this literature review provides the basis for arguing for a new future for the accounting curriculum.

### 2.1 The crisis of our epoch

"Our world is burning. We face a global crisis that is unprecedented in terms of its magnitude, its global reach, the extent of ecological degradation and social deterioration, and the scale of the means of violence" (Robinson 2014, p.1). Bhaskar (2013) points out that we are in crisis on all four planes of social being (material transactions with nature, social interactions between people, the social structure and stratification of the embodied personality. Our *anthropocentric* view has resulted in a continuing deterioration of the world ecology, which, if left unabated, could lead to inadequate conditions for human existence. Social interaction is troubled, at an extreme: war, violence, terror, poverty and destitution are prevalent in many parts of the world. The crisis of morality and politics leads to social injustice and austerity for many, while a few have

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boundless wealth. On an individual level, Bhaskar (2013) believes that there is a collapse of subjectivity; addiction, narcissism and pathologies are commonplace. The peer-reviewed conclusions of leading science bodies point to “social and economic collapse and the descent into chaos” (Gilding, 2011, p.1). The feedback from the *Anthropocene*, our existing geological epoch in which humanity has become the main driver of rapid changes in the earth (Foster et al., 2011), is a call for humans to “reconsider our activities of daily living, and how we have degraded life, ecologically, economically, politically, technologically and most importantly – soulfully” (Collins, 2018, p.2)

Tangible action that addresses the crisis on the four planes of social being is hard to gauge. Referring to the human influence on ecology, Foster et al. (2011, p.9) argue that the *Anthropocene* “highlights that a potentially fatal ecological rift has arisen between human beings and the earth, emanating from the conflicts and contradictions of the modern capitalist society”. Humanity is “alienated from both nature and itself; and hence ultimately destructive of everything around it”. The fatal consequence of uncontrolled global warming is evidence of the destructive nature of the *Anthropocene* and the failure of humanity to take remedial action. The latest international agreement to tackle climate change, The Paris Agreement, is a commitment from 195 countries to limit global warming to 1.5°C above pre-industrial levels (UNFCCC, 2015). Despite the scientific evidence of the catastrophic effects of increases above this level, the major emitting countries are not ready to step up to their commitments. COP24<sup>4</sup> highlighted that existing pledges would amount to a 3.4°C temperature rise by the end of the Century (Obergassel et al., 2019). COP25<sup>4</sup> ended in disarray (Keating, 2019). Eleven thousand scientists from 153 countries have made a call for action, asserting that people will face “untold suffering due to the climate crisis” unless major changes are made (Ripple et al., 2019, p.1). Gross (2019, p.4) argues that the changes

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<sup>4</sup> Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC). COP24 was held in December 2018 and COP25 in December 2019.

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are “fiercely resisted by corporate interests and populist politicians”. Despite the repeated calls from scientists, the media and almost every sphere of humanity regarding the disastrous consequences of not meeting 1.5 °C there is insufficient action to reverse the trends of climate change (Gilding, 2011; Gross, 2019; Henderson, 2020; Klein, 2014, 2019; Wallace-Wells, 2019). In the light of the overwhelming evidence of the devastating consequences of complacency and inaction, why is fast and decisive action not forthcoming?

The Intergovernmental Panel on Climate Change (IPCC) maintains that solutions require systemic economic and social change (de Coninck et al., 2018). At the core of such change is a significant modification to the current system of neoliberal capitalism. A system of wealth, power and inequalities that Christophers’ (2020) refers to as ‘Rentier Capitalism’, whereby economic rents are protected by power, to the cost of wider society. The pervasiveness of neoliberal capitalism on society makes change virtually impossible to initiate (Henderson, 2020). Robinson (2014) argues that the structure of the world order has been rendered ineffectual by neoliberal capitalism. He explains that power in our epoch is vested in a ruling class of rich elites holding vast surpluses of wealth outside the control of the formal economy. While culpable for the extremes of our epoch, the rich elites have difficulty consolidating their power. He posits that “*The national state’s accumulation function is now transnational, while its legitimation function remains national*” (p.94). There is no central body that can unify the rich elite’s “long-term interests, nor fully develop the institutional machinery to express their class power” (Harris, 2015, p.96). The ecological and social crisis caused by neoliberal capitalism, appears to be irreversible because control of the globalised economy is held within a “national-state system of political authority, legal enforcement, and legitimation” while power over national states is held by the rich elites (Robinson, 2014, p.94). The rich elites could potentially reverse the damage caused by the Anthropocene age; nevertheless, because neoliberal capitalism provides their power, it is counterintuitive for them to

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initiate change. As a result, the continued accumulation of wealth by the global elites at the cost of wider society continues unabated (Robinson, 2014). National governments still play a crucial role in the neoliberal capitalist system to legitimise and regulate a transnational economy, alongside such organisations as the World Trade Organisation and International Monetary Fund. However, national governments fail to act in their citizens' interests because they are manipulated by rich elites who “control value production, to appropriate surpluses, and to reproduce these arrangements” (Robinson (2014, p.127).

What of democracy and the ability of the electorate to bring about change? Here Robinson argues that “the power of elites rests on an organized minority and a disorganized majority” (p.234). Chomsky (2017) argues that, in the USA, power is held by rich elites and organised groups representing business interests, “even in the more democratic states, the populations have only limited impact on policy decisions” (p.2). McCarthy (2014) argues that political systems in the UK, USA and the EU are manipulated by the vested interests of the rich elites and the corporations that they own. The manipulation is achieved through political lobbying and control of the media to the detriment of society. McCarthy’s (2014) claims are consistent with Robinson’s research “Global capitalism seeks its legitimacy in countless ideological and cultural processes – through myths of democracy, liberty, equality, progress, growth, freedom and so on” (Robinson, 2014, p.236). Accounting and accountants play an integral role in the neoliberal capitalist system advising the rich elites and managing their corporations (see 2.2).

The *Anthropocene* and the rise of the rich elites are synonymous with the ascent of neoliberal capitalism, a morality of self-interest resulting in class and racial oppression over the underclasses (Alderson, 2016). Defining neoliberal capitalism is contested; it is continually evolving, and critics argue that “the term lumps too many things together to merit a single identity” (Hall, 2011, p.706). The neoliberal capitalist prioritisation of self-interest over the common good was born from the crisis of *Keynesian*

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*welfarism*, which led to the era of *Thatcherism and Reaganism* commencing from the late 1970s. Neoliberal capitalism is now pervasive globally, with minor differences arising from varying levels of state intervention (Hall, 2011). It dominates our epoch as “a theory of political economic practices that proposes that human well-being can best be advanced by liberating individual entrepreneurial freedoms and skills within an institutional framework characterized by strong private property rights, free markets and free trade” (Harvey, 2007, p2). Neoliberal capitalism is pervasive in society and has become part of how we “interpret, live in, and understand the world”. It has become a hegemony that compels us to believe that society benefits through each individual “maximizing the reach and frequency of market transactions” (Harvey, 2007, p.72). We interact as agents within a society greatly influenced by social markets “framed by a mix of incentives and rewards aimed at stimulating self-interested responses” (Ball, 2006, p.11).

Prior to this, *Keynesian welfarism* set the common good above profitability. In our existing neoliberal capitalist paradigm, personal interest outweighs the common good. Neoliberal capitalism creates a paradoxical contradiction of needing to win in the short-term on an individual level, despite the cost to all four planes of social being. Robinson (2014) provides a plausible prediction of the possibilities arising from the crisis that confronts society. He predicts that a breakdown in the class alliances that sustain the status-quo is inevitable. The manifestation of the breakdown ranges from emancipatory revolution to a new dark age resulting from collapse. He argues that the continuation of civilisation requires the development of “*transnational* class consciousness and concomitant global political protagonism involving strategies, programs, organisations and institutions that link the local to the national, and the national to the global” (p.238). Bhaskar (2017) argues that for emancipatory praxis to occur, change must be on all four planes of social being. Society appears to have reached a point with neoliberal capitalism where the destructive forces of individual self-centred actions compel us to



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collaborate to transform the crisis in all four planes of social being. Collins (2018) argues that we are entering an age of the “*Transformocene*” (p.3). “An attitudinal and behavioural shift” calling for us to: “re-imagine and renew our relationship to nature and what it means to live as co-participants in a *biotic community*”.

This thesis reviews whether the accounting education curriculum is adequate to prepare students of accounting to meet the challenge of our age. The next section reviews the extent that the accountancy profession is complicit in the crisis brought about by neoliberal capitalism and whether action is being taken by accountants.

## 2.2 The accountancy profession in crisis

This section assesses absences and problems relating to the accountancy profession relevant to the crisis of our epoch. It explains the influence of accounting on society and how accountants are pivotal in influencing the global crisis. It highlights significant criticism of accountants, reviews the state of the accountancy profession, discusses what the professional accountancy bodies (PABs) identify as priorities for the future and contrasts these priorities to its actions and those of its members.

The USA’s accountancy profession asserts that the accountant’s role is to provide accurate information to account for society’s actions, act as trusted advisor and attest the reliability of accounting and economic information (The Pathways Commission, 2012)<sup>5</sup>. The focus of The Pathways Commission (2012) is to change the future direction of the accountancy profession by improving the education of future generations of accountants. The review rests on a “comprehensive and well-articulated vision of the role of accounting in wider society”. It notes that such a vision was previously absent. Chapter 2 lays out a “Value Proposition for a

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<sup>5</sup> The Pathways Commission (2012) was commissioned by the two leading accountancy professional bodies in the USA (The American Accounting Association (AAA) and the American Institute for Certified Public Accountants (AICPA)).

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Broadly Defined Accounting Profession”. It highlights that accounting information (financial and non-financial) is a Global Strategic Resource. It is “the common language of business and economic activity and the very lifeblood of global capital markets.” It highlights the accountancy profession’s responsibility to a “social contract whereby the profession is granted a degree of latitude in the management of its affairs in exchange for a commitment to serve the broad public interest.” This value proposition “rests on the ability and willingness of its members to serve the broad public interest”. It relies on “personal integrity”, “intelligence”, “technical knowledge and professional skills” applied with a “deep sense of and commitment to the accounting profession’s ethical standards and practices as well as its broad societal and economic purposes.” “Without the alignment of each member of the profession to these values the accounting profession has little hope of living up to its commitments and responsibilities to market participants as well as to society at large” (The Pathways Commission, 2012, pp.22/3).

The literature on the state of the accountancy profession gives a distinct impression that many accountants ignore statements from their PABs regarding the broader role of accounting in society. The evidence suggests that the trend is for accountants to have a myopic focus on profits for their clients and themselves (Brooks, 2018; Sikka, 2015). This opinion of accountants can be corroborated in three areas. The function of accounting in society, the current state of the audit profession, and the support accountants give their clients to avoid and evade taxation and other enterprise activities in search of gain and increased shareholder value. The following literature review into these three areas exposes absences and contradictions between the pronouncements of the PABs and the actions of many accountants.

From a societal view, accounting's function is to record economic transactions between humans. This role can be traced back throughout history. Sombart (1924) illustrates this in his major work *Der modern Kapitalismus*. He argues that double-entry bookkeeping is synonymous

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with capitalism. Such accusations of causal relationships between accounting and capitalism are disputed (see, for example, Yamey (1964)). However, it is hard to ignore that the isolation of the capital account and the measurement of its expansion through a focus on profits are vital concepts to neoliberal capitalism and to how organisations are managed (Chiapello, 2007). There is little doubt about the influence of accounting on society today. Burchell et al. (1980, p.5), for example, point out that the reality of organisations is shaped by “what is accounted for” and how it is reported. Highlighting how accounting information was growing in significance and influence at a national level at the end of the 1970s, they argue (p.6) that accounting is “no longer seen as a mere assembly of calculative routines, it now functions as a cohesive and influential mechanism for economic and social management.” Expanding this argument, Catchpowle & Cooper (1999, p.712) explain that “accounting cannot be independent of its social conditions. Under capitalism, the moving force of accounting lies in political economy.” Catchpowle & Smyth (2016) show that the criticism of accounting’s role in society applies in arguments of emancipation. They argue (p.221) that “accounting information is an expression of, and intimately interwoven in a contradiction-ridden capitalist society.” This thesis highlights such contradictions; the accounting bodies state that accounting aims to support the broad public interest; nevertheless, its members continue to function as the lifeblood of neoliberal capitalism. When comparing the state of the profession to the values stated in The Pathways Commission (2012), absences, contradictions and problems appear.

Accounting and auditing are regularly criticised for the “seemingly never-ending parade of accounting scandals, and unexpected company collapses” (Amernic & Craig, 2004, p.343). Audited accounts have lost credibility due to the regular occurrence of corporate collapses shortly after the publication of an unqualified audit report (Sikka, 2008). According to Gow & Kells (2018, p148-9), the audit has become a shallow ritual of pacification; “a hollow, cynical exercise that fends off calls for greater

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scrutiny or transparency, without any expectations that it can or will generate substantive benefits, except perhaps for the auditors themselves.” Similarly, Murphy (2019, p.585) claims that “auditing has been reduced to a box-ticking farce by the IAASB<sup>6</sup> Standards” set by IFAC<sup>7</sup>. The crisis in audit in the UK is highlighted by the British Energy and Industrial Strategy (BEIS) Select Committee into the Future of Audit. The BEIS Chair Rachel Reeves MP refers to recurring accounting scandals as “painful lessons that audit isn’t working. Businesses, Investors, pension-holders and the public deserve better” (Reeves, 2019). The proposed reforms are in three areas: increasing competition (including the separation of audit from other services within accountancy practices), a new regulation regime with greater powers, and revisions to the audit product itself to become more forward-looking. Rachel Reeve’s keynote speech was damning of the audit profession, “Britain’s model of capitalism ....is struggling with a loss of faith in business for many people. Business seems to have become untethered from any sense of value or purpose beyond immediate returns for shareholders” (Reeves, 2019). The findings recommendations are confirmed by the subsequent Brydon Report (2019).

Much of Prem Sikka’s work is viewed as polemical by the accountancy profession (see, for example, Wilson, 2007). Nevertheless, as we progress into the 21<sup>st</sup> Century, his views appear to reflect the reality of the state of accounting. In Sikka (2008), he makes the following argument: “Companies and major accountancy firms are increasingly willing to increase their profits through indulgence in price-fixing, tax avoidance/evasion, bribery, corruption, money laundering and practices that show scant regard for social norms and even laws” (p.268).

Accountants are agents of corporations that have profit and increasing

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<sup>6</sup> IAASB is the International Auditing and Assurance Standards Board. It is overseen by the Public Interest Oversight Board (PIOB), this body that also oversees IFAC<sup>7</sup>

<sup>7</sup> The International Federation of Accountants (IFAC) has 170 PAB members, representing over 130 countries and over 3 million professional accountants worldwide. It supports the development, adoption and implementation of international standards for accounting education, ethics, the public sector and audit and assurance (IFAC, 2019).

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returns to shareholders as their primary purpose. They “do not owe allegiance to any nation, community or locality... to legitimise their social power corporations may acknowledge some social responsibilities, but they cannot buck the system’s requirement to increase profits and dividends for the benefit of capital” (p.270). A state of affairs consistent with the arguments put forward regarding the state of our epoch in section 2.1 of this literature review (see, for example, Robinson, 2014; Chomsky, 2017; McCarthy, 2014; Ball, 2006).

Criticising the profession, Richard Brooks demonstrates that practising accountants drive their professional accountancy practices for revenue growth and profit maximisation. The exposure of “false accounting, fraud, tax evasion and risks to economies – everything that society might want from its accountants – does not feature” in their corporate mission statements (Brooks, 2018, p.12). There are numerous reports in the press and the literature of tax avoidance and evasion schemes that show scant regard for the importance of protecting the tax base of national governments (Brooks, 2016, 2018; Gow & Kells, 2018, McCarthy, 2014; Murphy, 2019; Palan et al., 2010; Sikka, 2008, 2015). There is a strong case to argue that accounting, as it is practised today, is synonymous with neoliberal capitalism and that it disregards the adverse effects that this can cause on the environment and society. “Global efforts to combat climate change and the impact of industry and government on the environment ..require scrutiny and auditing that could well transform accountancy” (Brooks, 2018 p.18). Yet the design of integrated report standards led by the International Integrated Reporting Council is led by the International Chairmen of the Big4 Accountancy Practices, all of whom serve and are paid by the world’s largest fossil-fuel companies. “New forms of accounting will fall to the same accountancy establishment that has already proved unable and unwilling to hold powerful financial interests to account” (ibid.). In a historical overview of financial scandals, Toms (2019) asserts that since the 1970s, the accountancy profession “has been increasingly challenged by, and to some extent implicated in ..

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fraud and financial scandal not previously experienced since the mid-nineteenth century” (p.477). Tett (2019), commenting on Toms (2019), states that if someone from another epoch were to crash into our world and see what is happening, they would likely consider it to be “bizarre” (p.502).

Accountancy firms, together with lawyers and bankers, tax experts and financial traders, are crucial to tax havens that cause financial instability and support the rich elites and the neoliberal capitalist epoch. Tax havens “skew the distribution of costs and benefits of globalization in favor of a global elite and to the detriment of the vast majority of the population” (Palan et al., 2010, p.3). Tax havens are a critical component in the neoliberal capitalist order that is causing the global crisis of our epoch (Robinson, 2014; McCarthy, 2014; Harvey, 2007). Palan et al. (2010) assert how tax havens are one of the most important political issues of our time and how they are “parasitic’, feeding on both the world economy and the system of states” (p.13). Murphy (2016) has campaigned for transparency in financial reporting and related issues which would expose tax evasion and avoidance. A cornerstone of this campaign is the introduction of an accounting disclosure standard that requires country-by-country reporting. By disclosing sales by country split by real customers and related group companies, accompanied by details of costs and taxes, it would be possible to identify where profit manipulation in alignment with low tax regimes occurs. This information would enable tax authorities to enforce the levying of taxes in line with the economic reality of the transactions taking place in their countries. Such an accounting standard would curtail tax avoidance and evasion (ibid.). Oats & Tuck (2019) arguing against Murphy’s proposals suggest that such disclosures will create additional disclosure costs and confusion. In reply, Murphy (2019) asserts that transparency will reduce financial scandals and be more informative compared to the existing opaque financial reporting standards. He accuses the PABs of being ineffectual in enforcing the wider societal

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role of accounting and acting as a “trade lobby” movement (p.587) on behalf of neoliberal capitalist interests.

There are many reports from the PABs, academics and professionals highlighting the challenges facing the accounting profession; the following are examples. The Association of Chartered Accountants has published: Professional accountants – the future: Drivers of change and future skills (ACCA, 2016). The Chartered Accountants Australia and New Zealand have issued Relevance and Professional Associations in 2026 (Guthrie et al., 2016). The issues highlighted in these reports focus on digital technologies and artificial intelligence, the effect of continued globalisation of reporting and disclosure standards, and new forms of regulation to deal with tax avoidance, money laundering and new forms of reporting required by social and environmental issues (Islam, 2017). Regarding climate change, the news appears positive. In February 2020, 14 Accountancy bodies<sup>8</sup> pledged to put climate change at the forefront of their work (UNFCCC, 2020). What is more revealing about this announcement is the other 156 members of IFAC<sup>7</sup> (2019a) that did not sign the pledge.

IFAC has published “Developing a future-ready profession” (IFAC 2019b). It opens with the warning: “If the accountancy profession and professional accountants in business do not embrace change, other current or emerging professions will take our coveted place at the heart of business”. The warning is pertinent to the six of the megatrends highlighted in the report. The six megatrends are volatility and uncertainty, digital and business model disruption, inclusive capitalism and corporate responsibility, unprecedented levels of transparency and regulation, a shift in talent and capability requirements, and the changing nature of the profession (p.12). The report’s focus is the challenge of technology changes to the accountancy profession and ignores the crisis of our epoch, the effects of neoliberal capitalism and the failure of the

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<sup>8</sup> The following professional accounting bodies (PABs) have signed the pledge to put climate change at the forefront of their work: UK – AAT, ACCA, CIMA, ICAEW, ICAS; Ireland – CAI; USA – AICPA; Australia and New Zealand – CAANZ, Australian CPA; Canadian CPA; Italy- CNDCEC; Germany – IDW; Japan – JICPA; Norway – RNA; IFAC. Country is the country of registration; many of these PABs have an international membership (UNFCCC, 2020).

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accountancy profession to step into its broader role. The challenge of climate change is acknowledged, but only as a case study, on how the Canadian CPA supports businesses to adapt to climate change (p.22). The report makes implications towards the failings of the accountancy profession but does not address the need for its members to fundamentally change their approach.

It appears that despite the rallying call to meet the challenge presented by technology changes and the suggestion of more fundamental issues affecting the profession, the PABs are failing to lead the fundamental change required to address its wider role in society. The PABs are failing to take direct action to regulate their members to move away from a myopic focus on profits for their clients and themselves (Brooks, 2018; Sikka, 2015), to counter the crisis in the accountancy profession and to realise their duty to wider society to help address the crisis of our epoch. The PABs are failing their members and failing the public as a result (Murphy, 2019).

In light of the global crisis of neoliberal capitalism, the accountancy profession and its members have a choice. On the one hand, it could support the status quo, continuing its role in promoting neoliberal capitalism; alternatively, it could instigate new practices that support changes that help to reverse the current crisis of our epoch. This section has highlighted contradictions between the pronouncements made by the professional accountancy bodies (PABs) and how their members act. It has emphasised that many accountants act as agents of neoliberal capitalism and that the PABs are failing to adequately regulate their members to act in the interests of wider society. The behaviours of accountants in audit practice, their involvement in tax avoidance and their support of large corporations (and the rich elites who own them) are often in conflict with the broader role that the PABs often state as key to the future of the profession.



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## 2.3 Knowledge and the future of accounting education

So far, this literature review has explained the crisis of our epoch and highlighted a contradiction between what the PABs identify as the major challenges for accountants and their ability to effect change. The profession's need to align members to their broader role in society is not the principal problem addressed in this thesis; it is consequential. The primary focus is accounting education and preparing future generations of accountants for the changes required to address the crisis of our epoch and to redress the failings of the PABs to align members to their broader role in society. This section reviews the relevant literature on the state of accounting education and analyses the current state of accounting curriculum into a heuristic based on the *three futures* applied in *Knowledge and the Future School: Curriculum and Social Justice* (Young et al., 2014).

The literature points to contradictions in the current state of accounting education compared to the needs of accountants by wider society. This issue is exposed by the long-running debate on the adequacy of accounting education between PABs and academics. The PABs (representing employers) call for improved professional competence covering a wide range of knowledge, skills, values and attributes. Academics argue that the current emphasis on the transmission of technical knowledge should be reduced and replaced with exposure to wider perspectives, alongside the development of intellectual capabilities (Flood, 2014). There are repeated calls for the change to accounting education in the literature (see, for example, Gray et al., 2001; Howieson et al., 2014; Paisey & Paisey, 2010; Tempone et al., 2012; Wilson, 2011). In Ellington (2017), I summarise the requirements, argued for by academics as “a focus that includes a liberal education ideology that develops student intellectual capabilities, exposing them to wider perspectives and promoting the critique of modern accountancy practice” (p.591).

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The debate between PABs and academics highlights contradictions that appear to run along similar fault lines to the contradictions faced by the accountancy profession (see 2.2). The predominant approach of PABs to accounting education appears to be consistent with how accountants operate in society. The focus of accounting education is biased towards returns to shareholders and the efficiency of capital markets, with a secondary focus on the wider role of accounting in society (Ellington 2017). The narrow-minded interpretation of the role of accounting as the servant of capitalism is rarely challenged (Amernic & Craig, 2004). A review of the content of the accounting curriculum implies that the actions of accountants are reasonable (not “*bizarre*” (Tett, 2019, p.502)) and that the adoption of neoliberal capitalist values will meet all of society’s needs. “The global realities of climate change, inequality and social upheaval are of little interest to most business academics” (Shah, 2017, p.10). Instead, Shah (2017) considers that accounting education needs to be radically reformed and calls for business education to become personal, holistic and profoundly moral and sustainable. Shah (2017, p.8) calls for “truth and ethics” to be put “at the core of professional education and not at the periphery”. Reviewing the future of accounting teaching and research, Islam (2017, p.1) considers that accountants of the future will need to adapt to “associated measurement and reporting complexities” of the regulatory aspects of social and environmental issues. He argues (p.2) “at the moment, few universities have developed curriculums for accounting students in line with their future needs. Universities will need to develop or incorporate new units, such as cloud computing, big data, digital technology, integrated reporting, carbon emission accounting.”

In the USA, The Pathways Commission (2012) has brought the stakeholders together to act in a coherent strategy for improvement. The intentions of the review are to implement “a more focused, continuous approach to affecting change in the profession” (p.10). The approach is to change structures, relationships and other impediments so that a new environment of change can flourish. In Ellington (2017), I compare UK and

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USA undergraduate accounting education and find consistent themes that impede change. The impediments to change are highlighted as “the interface between professional accountancy bodies (PABs) and university academics. The impact of institutional policies on accounting degrees. The identity of UK university accounting academics” (p.576). Similar issues are also highlighted in Australia (Howieson et al., 2014) and New Zealand (Boyce et al., 2019). These papers argue that the current PAB led system of accounting education needs overhauling. In its place, a new core curriculum is required, along with investment funding for improved pedagogy and teaching methods, within an environment of continual evaluation and improvement. In this thesis, I call for a review of the knowledge included in the accounting curriculum and a focus on ‘powerful knowledge’. I also argue that academics and trainers should be aware of the context in which they teach accounting and make the knowledge useful in multiple contexts, besides creating profits and increasing shareholder value (see Chapter 4).

Knowledge and the Future School: Curriculum and Social Justice (Young et al., 2014) argues that knowledge should be the basis for any curriculum model. It highlights three models of knowledge in the school curriculum in England and refers to these as Future 1, Future 2 and Future 3. Future 1 refers to ‘neo-conservative traditionalism’ focusing the school curriculum on ‘traditional’ subjects. Future 2 highlights the importance of ‘technical-instrumentalism’, which is skills-based, founded on the development of generic competencies and links education directly and primarily to the needs of the economy. Young et al. (2014) argue that current government policy and practice is a mix of Future 1 and Future 2 and acknowledges that this view may be misinterpreted and contested (Firth, 2015). They propose that the curriculum for schools should be based on Future 3, a progressive subject-based approach to education founded on the principles of ‘powerful knowledge’. Social realists argue that ‘powerful knowledge’ should be “taught in a concept-driven manner, with a focus upon reflection, critique and reason” (Firth, 2015, p.426). There are

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parallels between the treatment of knowledge in accounting education and the arguments made by Young et al. (2014) in the *three futures* heuristic.

Young et al. (2014 p.59) explains that in the Future 1 view of knowledge, “the future, despite incremental changes in knowledge is seen as an extended version of the past.” In accounting education Future 1 is represented by the reliance of accounting educators on teaching the rules set by governments and accountancy bodies. It relies on a technical-instrumentalist and conservative ideological approach to the curriculum (Wheelahan, 2010). Chambers (1999) argued about the ‘poverty of discourse’ in accounting education. Commenting on his work, Lee (2005) contends that accounting students are not taught to challenge the relevance and reliability of accounting. “Their role as public accountants has been defined as ensuring that accounting numbers comply with generally accepted accounting standards.” He argues (p.270) that “Practitioners need to ... admit the uselessness of historic cost accounting and trust academics to present that reality to students.”

Responding to the Enron scandal, Amernic & Craig (2004) argue for reform of accounting education and stress the error of treating accounting as precise, objective and capable of being considered definitively true and fair. Quoting Chambers’ (1994, p.4), they reason that we need “protection from the nonsense parlayed by textbooks and standards boards” and to encourage ‘independent thought’ and not ‘abject compliance’ with accounting practices that are ‘generally accepted’. Reviewing textbooks in accounting education, Sikka et al. (2007a) conclude that “beyond a technical and instrumental view of accounting, there is little discussion of theories, principles, ethics, public interest, globalization, scandals or social responsibility to produce socially reflective accountants” (p.3). They conclude (p.17) that “the books are indicative of the demands and values of professional accounting education and the considerable responsibility for their contents must rest with the professional bodies.” Rebele & St Pierre (2015) point out that accounting education is in a state of stagnation and decadence and that most accounting education programs repeat the

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same courses annually using the same yet heavier and more expensive textbooks. Replying to the Sikka et al. (2007) paper on behalf of the PABs, Hunt (2007, p.38) suggests that if the hopes for instilling “professional values, social responsibility and career-long learning” are to be fulfilled, a more holistic approach is required. Newberry (2007) representing academics, argues that the PAB accreditation requirements leave room for supplementary material and that “if overall, academics do not make the effort, perhaps we should regard that as another form of professional failure.” In taking the pulse of accounting education reform, Boyce et al. (2019) confirm that “despite widespread dissatisfaction.... there is very little evidence of any significant change and that the guiding conception remains primarily technical and vocational” (p.275). The literature shows that much of accounting education is based on a Future 1 approach to knowledge. It is a failed technical and vocational approach that is unlikely to bring about changes in accounting education and practice that are adequate to meet the crisis of our epoch.

Young et al. (2014) describe Future 2 as weakening the boundaries between subjects, linking the curriculum to ‘vocationalisation’ and a move away from knowledge towards seeing education as a means towards an end, “usually expressed as an expectation of future employment” (p.60). Future 2 leads to a skills-based approach to school education founded on the development of generic competences. The emphasis is on constructivism based on practicing workplace examples without considering or challenging the underlying disciplinary knowledge (Wheelahan, 2010). The dominant influence of PABs in setting the accounting curriculum leads to a focus on technical knowledge to support accredited subjects that emulate professional applied skills-based examinations (Ellington & Williams, 2017). Boyce (2019) points out that accounting education remains fundamentally vocational. Similar to the reports on the shift in schools aligned to Future 2, in university accounting education there has been a shift away from knowledge and subjects towards an emphasis on employability and graduate outcomes (Keneley &

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Jackling, 2011). Watty (2014) cites a significant and growing volume of literature relating to generic skills in accounting education and across all areas of higher education. Governments, professional bodies and employers call on academics to provide opportunities for developing personal transferrable skills “designed to enhance graduates’ employability and capability for lifelong learning” (p.277). This emphasis on skills has led to increasing links for the curriculum to employment and non-technical skills linked to employability in accounting. Rather than challenging the nature and extent of technical knowledge in the accounting curriculum, the emphasis on skills has led to the tendency to relate Future 1 type knowledge to applied situations. Wilson (2011) argues that “if accounting education is based wholly on teaching the techniques of accounting practice, this risks a circular approach which can be characterized as ‘accounting is what accountants do’” (p 4). This approach leads to the absence of critique of what accounting could or should be. Wilson (2011) acknowledges the influence of Schön’s (1990) arguments regarding the difficulty of devising a curriculum that can deal with the complex, unstable, uncertain and conflictual work of practice (a position which is extensively challenged later in this thesis). Wilson (2011) concludes by challenging academia to consider whether applied technical skills are adequate preparation for students to enter accounting practice. In the UK, the university degree stage in accounting education followed in most other countries can be ignored (Apostolou & Gammie, 2014). The ICAEW, for example, recruits circa 80% of its degree entrants from non-relevant degrees and the ACCA recruits circa 50% from non-relevant degrees (Ellington, 2017). Gray et al. (2001) in attempting to answer the question ‘what do accountants need to know about the environment’, found that accounting degrees are focused on educating accounting graduates for immediate employment and are driven by ‘client’ needs. They argue for fundamental changes to accounting degrees and for non-accounting graduates to be required to study a diploma year before commencing professional training. Their proposed changes facilitate the

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environmental issues and the role of accountants to serve the broader public interest. The lack of a broader focus demonstrates the Future 2 bias towards accounting education as ‘technical-instrumentalism’, is skills-based, and founded on the development of generic competencies to apply technical skills in practice for the needs of neoliberal capitalism.

The argument for a Future 3 approach to accounting education is developed in Chapter 4 of this thesis. The theory section will make a case for a focus on a progressive subject-based approach to education founded on the principles of ‘powerful knowledge’ and calls for academics and trainers to be aware of the context in which they teach accounting. The call for a Future 3 approach is not dismissive of the historic knowledge included in Future 1 or ignoring the importance of employability skills from Future 2. These have a continuing place in the curriculum. In this thesis, I argue that historical knowledge and skills should be built onto a curriculum founded on ‘powerful knowledge’ in accounting education and contextualisation for learning in multiple situations, leading to a stronger affiliation of future accountants to the wider role of accountants in society allied to social and environmental justice.

## Chapter 3: Philosophical position

Critical realism is the lens through which this thesis is observed; it is thereby applied throughout as a guide and analysis tool. This chapter emphasises the importance of a robust philosophical foundation in a critical evaluation of the state of our epoch and matters concerning knowledge and education. It asserts a meta-theory for accounting education that puts knowledge at the forefront of curriculum and acknowledges that learning requires context. The importance of criticism is discussed by reference to the work of Habermas. The four-stage model of dialectical critical realism (DCR) is explained along with details of how I apply it to structure my arguments in this thesis. The final section sets the scene for the theoretical chapter by examining how critical realism and social realism can be combined to assist in formulating a theoretical model for knowledge and curriculum that utilises features from both. Philosophical aspects of the methodology are deferred until Chapter 5.

### 3.1 Importance of the philosophical position

The philosophical position is of central importance and forms the basis for considering issues affecting society and the normative approach adopted in this thesis. It is essential for evaluating matters relating to education and knowledge; and formulating a meta-theory for accounting education. Importantly, it leads the thesis through all stages from the literature review, theory, empirical study and towards a transformative praxis. Pring (2004) explains that the philosophical position is essential to how the research is conducted and interpreted. At a macro level, the philosophical position clarifies: “the nature and accessibility of knowledge, what it means to be and behave ‘as a person’, the basis of the values we think worth pursuing, the relationship between mind and body and between the individual and society” (Pring, 2004, p.vii).



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The overriding research question raised in this thesis (see 1.2) divides into two main areas. Firstly, it questions the effects of neoliberal capitalism on society, the state of accounting and its broader role in society and how accounting education is failing to provide students of accounting with a liberal education. Secondly, it raises questions about the nature of accounting education. In particular, the accounting curriculum, asking what knowledge is central to the potential role of accountants in society, and how students of accounting learn. How critical realism applies to these two areas is discussed in the first two sections of this chapter. Starting with the philosophical basis for the literature review and then in section 3.2 proposing a meta-theory for accounting education based on approaches taken from critical realism.

The literature review has provided a set of normative assertions about the crisis of our epoch, the state of the accountancy profession, and the state of accounting education. The observations employ philosophical positions taken from critical realism, which are post-positivist and adopt a normative agenda for social sciences (Archer et al., 2016). They presume a position on ontology (the theory of being) and epistemology (the theory of knowledge) that is strongly influenced by societal structures which possess generative powers over how we behave (Scott, 2013).

Subsequently, in writing the literature review (and in subsequent sections), this thesis has applied the belief system from critical realism that relies on *ontological realism*, *epistemological relativism* and *judgemental rationality*. These three principles are held by Bhaskar (2017) to be the initial basis of critical realism and its 'holy trinity'. "*Ontological Realism* asserts that much of reality exists and operates independently of our awareness or knowledge of it" (Archer et al., 2016, p.1). *Ontological realism* insists on a complex and "robust account of causation, structures and processes...which does not naively import casual models from natural sciences" (ibid). "*Epistemological Relativity* is the idea that the beliefs are socially produced and fallible ... so our knowledge is relative" (Bhaskar, 2017, p.20). "In other words, our knowledge is context-, concept-, and

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activity-dependent” (Archer et al., 2016, p.1). *Judgemental Rationality* implies that “we can produce in particular contexts, strong arguments for preferring one set of beliefs, one set of theories about the world to another” (Bhaskar, 2017, p.20), “while being historical, contingent and changing” (Archer et al., 2016, p.1). In explaining the basis for critical realism, Archer et al. (2016) add *Cautious Ethical Naturalism* to Bhaskar’s ‘holy trinity’, suggesting that questions of values, politics and ethics can lead to praxis that is normative and thereby possible of suggesting conditions in which humanity can ‘flourish’. Essential to this view is that critical realism “suggests a *non-anthropocentric* ethic by way of homology” (Collier, 1994, p.261).

Embedded in the critical realism conceptual framework and critical to the arguments made in this thesis is the belief that the social world is an open system. This viewpoint accepts that there are no constant conjunctions, that social dynamics are frequently changing and complex. Within this open system, our views of reality (the basis of knowing) are shaped by structure, agency and power dynamics (Scott, 2013). In addition to accepting that the world is an open system, critical realism looks to forge an interpretation of what is real, distinct from the actual and the empirical. Measurements and observations of events expressed as actual or empirical do not necessarily require an investigation into the structures and mechanisms that have caused them to occur, whereas a critical realism approach searches to understand the underlying reality (Bhaskar, 2017). The literature review and subsequent sections of this thesis focus on making sense of the world by critically interpreting what is happening within social structures, mechanisms and processes. The resulting interpretation provides a description of reality which can be debated and continually refined. According to Bhaskar (2017), this ongoing process leads to the realisation of emergent properties which can ultimately bring about transformation and change for the better. This process of understanding embedded in critical realism is essential to this thesis. It provides the foundation to present a case for evidence-informed *advocacy*

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*for change* to the accounting curriculum to bring about a greater alignment to 'powerful knowledge' aligned to the wider needs of society allied to social and environmental justice.

## 3.2 Meta-theory for accounting education

The second area of the research question requiring philosophical underpinning is the enquiry into what 'powerful knowledge' is required in accounting education to prepare accounting students for the future. From a critical realist viewpoint, it is necessary to establish a meta-theory for knowledge, curriculum, and learning to answer this question (Scott, 2019). The meta-theory provides a structure and basis for developing a theoretical model for a reference point for thinking about knowledge in the accounting education curriculum. The remainder of this section establishes the meta-theory in the defining order of knowledge, leading to the dominance of knowledge in curriculum and how it determines learning within a context.

Starting with knowledge, Scott (2013) provides a critical realism rationale for knowledge as follows: "rejecting both objectivism and constructivism and replacing them with a triadic belief system based on *ontological realism*, *epistemological relativism* and *judgemental rationality*; providing a clear distinction between the transitive and intransitive realms; describing the social world as an open system; understanding the world as stratified into the real, the actual and the empirical; characterising reality as laminated with emergent properties; and arguing for a generative as opposed to successionist casual mode" (p.123). Failure to distinguish between the intransitive domain of ontology from the transitive domain of epistemology results in the *epistemic fallacy* (misconstruing or reducing statements about being (ontology) and instead, interpreting them as statements about knowledge (epistemology)) Bhaskar (2017). Scott (2013) argues that this rationale for knowledge enables the non-arbitrary to be distinguished from the arbitrary. Having established the above

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principles, critical realism espouses a transdisciplinary form of knowledge, claiming that it emerges from a multiplicity of causes, mechanisms and potential theories involved in explaining any event or concrete phenomenon (Scott, 2013). It rejects strong forms of constructivism that believe that reality is wholly reliant on our cognitive choices (Plant, 2005).

The next important strand of the meta-theory (after knowledge) is establishing a framework for the curriculum. At a basic level, a curriculum is a planned programme of learning. Stenhouse (1975, p.4) adds to this by explaining that it is “an attempt to communicate the essential principles and features of an educational proposal in such a form that it is open to critical scrutiny and capable of effective translation into practice”. From a critical realist perspective, knowledge is the key ‘essential principle’ within the curriculum. The emphasis in critical realism on the emergent qualities of knowledge requires that knowledge is placed at any curriculum model's core. Scott (2013, p.124) argues this point as follows: “If a critical realist perspective is correct, then some knowledge, at least, is not arbitrary. Furthermore, since this knowledge refers to the way the world is, as well as the means for knowing what the world is like, then it follows that this should form the substance of the curriculum”. The importance of knowledge in defining how the world is, forms a compelling argument for it to be a key defining component of the curriculum.

Ideology is an essential factor in understanding structures, mechanisms and power in education (Scott, 2013). The ideology applied to the curriculum determines the knowledge taught in an education programme. At an abstract level, Schiro (2012) posits that there are four potential curriculum ideologies. The scholar academic ideology is discipline-based and relies on a subject’s accumulated knowledge. The social efficiency ideology focuses on society’s needs. A learner-centred ideology focuses on the individual’s needs. Finally, the social reconstruction ideology focuses on developing a new and more just society. Identifying ideological traits influencing curriculum enables questions to be raised about how power is exerted through education programmes. The accounting

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curriculum is an example of Schiro's discipline-based curriculum; the accountancy professional bodies are dominant in setting curriculum and assures its power base as a consequence (Becher, 1994). In the modern curriculum, the power exerted over education programmes by neoliberal capitalism leads to the curriculum being focused on developing students as efficient economic units in society. Wheelahan (2010) argues that neoliberal capitalism uses constructivism, technical-instrumentalism and conservatism curriculum models to exert this power. As a consequence, abstract theoretical knowledge is displaced from the curriculum.

Wheelahan's argument is discussed further in Chapter 4.

Consistent with Wheelahan (2010), Scott (2013) lists several curriculum ideologies that have developed in modern times. These include autonomous instrumentalism, critical instrumentalism, economic instrumentalism, disciplinary conventionalism, rational foundationalism, cultural foundationalism, psychological foundationalism and post-modernism. The literature review argues that the existing accounting curriculum is anchored in the past (Future 1) and focused on the vocational needs of the economy (Future 2). Applying the curriculum ideologies described by Wheelahan (2010) and Scott (2013) to the assertions in the literature review, it is apparent that the current accounting curriculum is primarily based on constructivism, economic/technical instrumentalism, disciplinary conventionalism and conservatism. In this thesis, I argue for a normative change from the existing situation to a curriculum based on autonomous instrumentalism and critical instrumentalism. In such a situation, the curriculum would enable students to make autonomous choices about how they want to be in the world based on a critical evaluation of knowledge based on a combined critical realism and social realism approach.

Learning is the final plank of this accounting education meta-theory. Learning involves processing knowledge through cognition, understanding, acquiring skills and applying knowledge to appropriate situations (Stenhouse, 1975). Learning is dependent on a definition of

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knowledge pertinent to the learner's experience. It is thereby dependent on the context within which the knowledge is taught or experienced. Pring (2004, p.19) defines knowledge and understanding as "the concepts, forms of thought, beliefs through which one can make sense of the world and operate intelligently within it." According to Pring (2004) the following philosophical approach is essential to understanding the process of learning: "the need for that interpretive and hermeneutic tradition in which we seek to understand the world from the perspective of the participants, or to understand a set of ideas from within the evolving tradition of which we are part" (p.56). Scott (2013) applies this by arguing that society's traditions are best defined by basing the curriculum on non-arbitrary knowledge. Such knowledge is not founded or based on power structures but on the best knowledge available within a discipline (Wheelahan, 2010). Subsequently, the meta-theory for accounting education applied in this thesis places learning as dependent on the curriculum, which is defined by the knowledge to be taught and the context given through the learner's experience. Students of accounting experience their learning through a knowledge dependent curriculum delivered contextually. This meta-theory is the philosophical *underlabouring* supporting the theoretical arguments put forward in the theory section in Chapter 4.

### 3.3 Criticality

The disposition underlying this thesis is that social and environmental justice are fundamental to the wellbeing of society (Bhaskar, 2013). Such a philosophical stance is within what Habermas described as the emancipatory, ideological critical style. Habermas promoted this style of research as a way of challenging power structures in society (such as those acted out by neoliberal capitalism in our epoch). The approach is based on "authentic ways of knowing through critical reflection and engagement" (Murphy, 2013, p.69). The critical style, (or critical theory), contrasts with the scientific positivist and interpretive style. The scientific positive style supports an interest in technical-scientific research. The

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interpretive style supports research which has a practical interest to comprehend through the eyes of participants and to understand meaning in a social context. The critical style subsumes the other two styles; requiring the understanding that they give to provide “action that is informed by reflection with the aim to emancipate” (Cohen et al., 2011, p.32). Essential to this approach is an understanding of power dynamics (applied through mechanisms, structure and agency) and how social freedoms are suppressed. Understanding and realising what consciousness has been suppressed; ultimately, leads to change dissolving the suppression (Cohen et al., 2011).

Habermas's critical theory “builds on the notion of authentic knowing to posit the self-reflective knower as one who comes to see his or her own lifeworld relative to the lifeworlds of others. Through this, the knower develops communicative capacity and ultimately communicative action, whereby transformative learning results in taking a stand for justice and effecting change where necessary” (Murphy, 2013, p.69). This quote echoes my position within this research project. Having spent a career as an accountant working in large corporations, I am reflective of what was required of me to succeed. My success relied on a myopic focus on generating profits for shareholders with minimal consideration for social or environmental issues. In return, I received monetary wealth, but at the cost of my emotional, psychological and social well-being. Now, as an academic lecturer and researcher in accounting education, I can reflect on my new lifeworld relative to the one that I left. I can reconcile my current experiences enquiring about the state of the world, accounting and accounting education, relative to my previous lifeworld and that of other accountants in practice. My experiences place me in a position to make a critical inquiry into the role of accountants and accounting education in contributing towards the crisis of our epoch. I am in a position to critically highlight the absences arising from the accounting curriculum that promotes neoliberal capitalism with minimal focus on the wider role of accounting allied to social and environmental justice. My aim is *advocacy*

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*for change* to the knowledge included in the curriculum and how learning is contextualised in the future.

The approach I am adopting is consistent with Habermas' thesis to engage in an intensive critique of "all the assumptions and sources of our knowing" from both an external and internal world. "Externally, one confronts one's enculturated past, one's corporate beliefs and community values, one's family, school, political and religious heritage. Internally, one confronts one's self: there is no knowing without knowing the knower. Through critical self-reflective knowing, one is challenged to let go of much of the past and to embrace new futures." (Murphy, 2013, p.72). Habermas' thesis arose from his experiences of the humanitarian crisis brought about by the Third Reich in Germany, which compelled a reflective approach to understand what caused the human disaster that arose from 20<sup>th</sup>-century fascism. Similar critical reflection is required in our epoch to avert the human disaster arising from the effects of neoliberal capitalism on society today.

How does Habermas' critical theory fit within the overarching philosophical position of critical realism adopted in this thesis? Whelan (2019) explains that critical theory and critical realism are closely related. They share common Marxist origins; both, are concerned to unveil the 'real state of affairs.' Neither is wedded to strict methodology, accepting of all sources of empirical material. Both require an awareness of the socio-historic context when examining power and structural relationships. They consistently reject an unquestioning acceptance of positivism and insist that findings are subjected to critical reflection of social effects. They avoid positivist narratives, used to ensure the continuation of status quo explanations of social phenomena. Both methods are focused on critique as an integral part of the research process, searching for explanations beyond surface appearances, and when appropriate, arguing for change. Bhaskar and Habermas were concerned about social structures and the effects of power dynamics in society, how power can perpetuate social



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injustice and inequality, and how critical research can lead to emancipation from power.

Most accounting research is quantitative and irrelevant to broader education values (Humphrey & Gendron, 2015). Despite a “thriving industry, the majority of accounting research remains insular from events of importance to the majority of the world” (Neu, 2001, p.321). Humphrey & Gendron (2015) blame the irrelevance of research and knowledge in accounting education on neoliberal capitalism. They refer to Alvessen & Spicer (2012) who describe the effects of neoliberal capitalism on society as *functional stupidity*. The concept of *functional stupidity* is explained by Alvesson (2013): “a socially supported lack of reflexivity, substantive reasoning, and justification. It entails a refusal to use intellectual resources outside a narrow and ‘safe’ terrain of adaptation to and exploitation of a given social situation” This naivety avoids the social “disorder and friction that comes with doubt and reflection” repressing the “unpleasant feelings of ‘what the hell is going on here?’”. *Functional stupidity* means that you refrain from critical thinking, reflection, and the posing of broader questions about values, ideals, and representations of reality” (pp.216–217).

I argue that much of what is occurring in accounting education in support of neoliberal capitalism and the subsequent effects on society is *functional stupidity*. It is similar to Habermas’s reflections on the human crisis that arose from the Third Reich in Germany. Today, the need for an approach that questions positivism, refutes interpretivism and descriptive reporting of the actual and the empirical, without explanation; and insists that findings are subjected to critical reflection of the effects on society, is as urgent today as it was for Habermas’s generation.

## 3.4 Dialectical critical realism (DCR)

This chapter has, so far, discussed basic critical realism (Bhaskar, 2017). Section 3.1 presented the philosophical case for the realism presented in

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the literature review. The meta-theory for accounting education was established in 3.2. Section 3.3 focused on the importance of criticality as a tool of analysis and reflection. This section moves to the second stage of critical realism. It discusses how dialectical critical realism (DCR) is applied as a tool of analysis throughout the thesis. The dialectic process starts with the assumption “that the structures being researched have a real, ontological grounding which is independent of the researcher” (Bagley et al., 2016, p.400). It is a way of establishing a view of reality by considering opposite theories. “Dialectical thinking may be thought of as a sort of dialogue – a back and forth process between two or more points of view” (Bhaskar, 2017 p.55). The dialectical method is: “a very rational process, characteristic of all learning and development. It is motivated and powered throughout negativity, by absence”. When something is omitted from an interpretation of reality, contradictions will eventually surface, which raise further questions requiring dialectical investigation (Bhaskar, 2012b, p.129).

According to Bagley et al. (2016), Bhaskar adapts the Hegelian model of dialectical debate, *thesis*, *antithesis* and *synthesis* and adds a fourth level leading to *advocacy for change* and action. Not only does the process critically challenge what is evident (actual and empirical findings), it searches for absence and contradictions (Bhaskar, 2017). For example, I argue in this thesis that the absence of a liberal curriculum that facilitates students to make autonomous choices about how they want to be in the world based on a critical evaluation of knowledge, eventually leads to an absence in society. This absence creates a contradiction. Neoliberal capitalism promotes short-term gain at an individual level at the cost of the collective, creating a crisis on all four planes of social being.

The process of DCR is a structured analysis involving “thinking and being, doing, learning and, most of all, changing” (Alderson, 2016, p.8). At a macro level it, “involves analysing and resolving contradictions, learning and gaining from dialectic’s interactive, revealing energy” (Alderson, 2016 p.10). DCR is applied in four moments, summarised into the acronym

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MELD. Bagley et al. (2016) summarise the stages as “1M Basic values, which are often unseen or unrecognized, but which inform or control action”, “2E Seeds of hope, and the dawning of understanding and dialectics”, “3L Understanding of how social structures constrain us”, and “4D critical reflection and social change” (p.405). The four moments of the MELD process are all involved and overlapping; they are not discrete steps. The stages are complementary and contribute to each other to form a cohesive argument for change (Alderson, 2016). Notwithstanding this, it is helpful to understand the separate stages.

As a whole, this thesis is a DCR argument, with MELD applied as a guide and tool of analysis throughout. The literature review provides the *thesis*, the philosophical position and theory sections are the *antithesis*, the empirical study socially tests the themes and arguments put forward in the earlier sections providing *synthesis*. The *synthesis* is essential to potentially highlight flaws to the earlier arguments to stimulate enhancements and amendments. Finally, the ultimate goal is *advocacy for change* and action, occurring on the social level throughout the research process and continuing into the future. The following paragraphs set out the stages of MELD, *Thesis* (1M), *Antithesis* (2E), *Synthesis* (3L), and *Advocacy for change* (4D), along with details of how each applies to the argument presented in this thesis.

*Thesis* (1M), the first step, referred to as ‘non-identity’, focuses on the problems. It seeks to understand the complex, layered, and contingent processes or structures that cause regularities, facts and events (Archer et al., 2016, p.3). They might include “covert power systems and alienation” (Bagley et al., 2016, p.405) and includes “trying to identify what something is and is not, and to note absences and problems” (Alderson, 2016 p.10). The literature review reflects on the crisis created by neoliberal capitalism and highlights an absence of substantive and effective change to the predicament of climate change. It proceeds to analyse the failure of accounting to address the broader needs of society beyond profits and individual gain and how this contributes to the crisis of our epoch. Finally,

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it highlights the absence of the change to accounting education called for by academics.

*Antithesis* (2E), the second edge, attempts to suggest and review interventions that might solve the problems arising in 1M. To ask what changes might negate the absences: “the realisation of absence, or lack of fulfilment, and yearning for change” (Bagley et al., 2016, p.405). At this stage, the change suggested cannot be superficial. It cannot be “just a redistribution of the unchanging parts” (Bhaskar, 2017, p.72). Instead, it imagines solutions that negate absences and bring about new futures. In this thesis, the theoretical argument forming the *antithesis* started with the meta-theory presented in 3.2 above. It continues in the next chapter by setting out a theoretical argument for changes to accounting education. It makes a case for a knowledge-based curriculum based on ‘powerful knowledge’ taught through contexts that enable the knowledge to be applied to wider matters beyond increasing shareholder value. The intention of the change is to contribute to the broader changes necessary to reverse the crises highlighted in the literature review (*thesis*).

*Synthesis* (3L) “examines new totalities that emerge from 2E” (Alderson, 2016, p.10). It applies the effects of the interventions in 2E in the totality of society's complex, layered, and contingent structures. It reviews the internal effects of the change within structures that are a direct part of the change in a broad sense, looking for “holistic causality” (Bhaskar, 2017, p.82). It looks for empirical regularities, structural relations, and historical events and applies “*abduction*, *abstraction* and *retroduction*” reflexively to explore “structure and agency” (Archer et al., 2016 p.4). The *synthesis* occurs in the empirical research section of the thesis. It is made up of a case study of a group of people with recent experience of accounting education (Chapter 6). It is followed by stakeholder interviews with representatives from (but not necessarily representative of) practice, professional training, academia and an international PAB. Consistencies, divergences and enhancements from the literature review and theoretical arguments are highlighted, leading to confirmation, change or

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amendments to earlier positions. This stage looks for causal mechanisms within social phenomena interpreting the social interactions and explaining how the knowledge arising from the research is possible (Danermark et al., 2019).

*Advocacy for change* (4D), is about critical reflection leading to change. At this final stage, possible futures are explored and potentially released as part of the transformative praxis arising from the research (Bhaskar, 2017). The totality of the MELD process is not forgotten at this final stage: “4D can reflect back on previous stages, note unresolved problems and urge a return to 1M to restart the MELD process with the new and deeper insights and raised consciousness that have been gained” (Alderson, 2016 p.10). Bhaskar (2017, p.86) argues that for emancipatory praxis to occur it must be on all four planes of social being “material transactions in nature”, “social interactions between people”, “social structure” and hierarchy, and at the personal level. Advocacy for change is at the core of this thesis. Change is taking place in me as the researcher as I research, reflect, write, discuss and socialise my findings. Transformation is occurring on a wider social scale as I stimulate reflection in those with whom I communicate. The participants in the case study and stakeholders who took part in the interviews are part of a process of ‘morphogenesis’ engaging in the process of “personal change through dialectic interchange and self-reflection” (Bagley et al., 2016, p.404). Thereby, the social world is changed, and a different future is potentially released compared to that which would have occurred without the engagement.

### 3.5 Critical realism, social realism and powerful knowledge

The philosophy of critical realism is necessary throughout this thesis but is not dogmatically applied at every juncture. The arguments draw on what Archer et al. (2016) refer to as a “heterogeneous series of positions” (p.1) which are post-positivist, aimed at “explanation in favour of interpretation” and looking to understand causation rather than being descriptive. Within

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this context, positions adopted from 'social realism in education', mainly regarding 'powerful knowledge', are applied within this approach.

Wheelahan (2010) posits that critical realism and social realism are often used to complementary effect. They adopt a similar ontology, "that there is a reality external to our perceptions of it and to the most reliable knowledge that we have created about it" (Young, 2017, p.xiv).

Social realism philosophy is much narrower than critical realism; it is empirical, whereas critical realism is not, and it draws on the theoretical ideas of Emile Durkheim and Basil Bernstein. Social realism in education presupposes an actual existing reality of educational institutions, structures and processes and makes truth claims about them and their effects on society (Young, 2017). Lauder (2007) in introducing social realism explains that Young (2007) sets out that "knowledge is socially produced but that it also requires warrant independent of social interests and the related dynamics of power". He develops a "social realist account of knowledge: social because it recognizes the roles of human agents in the production of knowledge and realist because he wishes to stress the context independence of knowledge" (p.xi). Scott (2013, p.125) explains that Young argues that "knowledge is rooted in ever-changing and evolving disciplines of knowledge" and that critical realism and social realism hold compatible beliefs about knowledge, insofar as both prioritise knowledge in the curriculum.

Stenhouse (1975) points to the complementary natures of philosophical and sociological views of knowledge, explaining that social realists' *thin* notion of objectivity within institutional contexts is a cause of contradictions. *Thin* because of the truth claims made about institutional structures. Scott (2013) challenges the *thin* notion of objectivity applied by social realists to arbitrary knowledge. He argues that social realists perceive certain arbitrary knowledge in power relations and within knowledge structures (the epistemic device) as factual. From a critical realist's perspective, this is not possible. Scott (2013) argues that social realists do not need to make truth claims about arbitrary knowledge if

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instead, they accept the 'objective' quality of social interactions and power dynamics in relation to all knowledge. Effectively, Scott argues that social realists should state the fallibility of their arguments regarding institutional contexts and knowledge structures. My interpretation is that factually, they may be wrong; however, morally, they have a strong argument.

Wheelahan (2010) combines explicitly social realism and critical realism. "Taken together, these two approaches establish the objectivity and truthfulness of knowledge as a basis for curriculum" (p.1). She explains that drawing on each "allows us to see that knowledge is co-determined by social relations and epistemic relations" (p.13) and that our understanding of knowledge and its uses is strengthened as a result. This is the position that I have taken in this thesis.

In this thesis I apply a definition of 'powerful knowledge' adapted from Wheelahan (2010): the knowledge required to enable students of accounting to participate in the debates concerning challenges to the nature of practice, ethical issues and dilemmas underpinning practice now and for future possibilities. This definition incorporates arbitrary and non-arbitrary knowledge. It accepts that arbitrary knowledge clearly fits into a social realists' and critical realists' definition of knowledge. For non-arbitrary knowledge to fit within both realms, it is recognised that social realists have a *thin* notion of objectivity and make truth claims that are not possible from a critical realist perspective. Instead, an objective perspective of non-arbitrary knowledge allows it to be observed within a historic social setting. Within the current neoliberal capitalist paradigm, arbitrary and non-arbitrary knowledge are currently used to promote neoliberal capitalist self-centred actions at the expense of society more widely. In this thesis, I argue for an enhanced consideration for knowledge in the accountancy curriculum. Arbitrary and non-arbitrary knowledge are viewed through an 'objective' lens, which puts forward the normative argument that the accounting curriculum should be changed to bring about a greater emphasis on knowledge aligned to social and environmental justice.

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The philosophical underpinning for 'powerful knowledge' applied in the above definition is based on a normative objective position. In this thesis, I argue that the term 'powerful knowledge' requires an extension that expresses a normative aim. Social realism argues for a normative position of 'powerful knowledge' for "ensuring access to the things that all should expect in a 'good society'" (Morgan, 2014, p.xi). Critical realism distinguishes between the way different types of knowledge are seen in society. For example, it observes that elements of society that know 'that' are often given social power over those that know 'how'. The first type of knowledge 'that' is evidence-based, abstract and theoretical, outside direct experience and often discipline led. This type of knowledge is 'powerful knowledge' (Scott, 2013). 'How' knowledge is practical, easily identified and is focused on skills (ibid). People who do not have access to the first type of knowledge are often disadvantaged in society. Hence critical realists argue a similar case of 'powerful knowledge for social justice' to social realists.

The argument for 'powerful knowledge' in the accounting curriculum is developed further in the next chapter.



## Chapter 4: Theoretical basis

This chapter develops the three-futures heuristic, initiated in the literature review, putting forward the case for a 'Future 3' model for accounting education based on 'powerful knowledge'. At a macro level, this chapter fulfils the criteria for 2E of the MELD process in dialectical critical realism (DCR) (see 3.4). It imagines solutions that negate the absences identified in the literature review, thereby taking the second step in the dialectic process by creating seeds of hope for a new future, the dawning of understanding and facilitation of further dialectics (Bagley et al., 2016).

It develops the meta-theory initiated in the last chapter by combining ideas from critical realism, Ryle and Winch's distinction of knowing 'that' and knowing 'how', and social realism. It proposes a model based on Bernstein's (1999) vertical and horizontal discourses for evaluating the accounting curriculum. It discussed the ideologies prevalent in the accounting curriculum and how 'powerful knowledge' is eroded by the dominance of Future 1 (historical vocational and technical) and Future 2 (skills-based) approaches to accounting education. It provides a causal explanation for why Future 1 and Future 2 approaches are dominant and how this influences how accountants act in the world.

Based on an explanation that applies Bernstein's (2000) model of *singulars*, *regions*, and *fields of practice*, I argue that accounting practices dominated by neoliberal capitalism should not be the foundation for defining the accounting curriculum. Instead I argue that, in the future, knowledge in accounting education should be grounded by the *singulars* and *regions* that support 'powerful knowledge' aligned to the wider role of accountants allied to social and environmental justice.

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## 4.1 Knowing ‘that’ and knowing ‘how’

The meta-theory established in Section 3.1 is that knowledge is the central element of the curriculum and that the curriculum predefines learning which occurs contextually. This section provides a theoretical framework for accounting education consistent with the meta-theory, emphasising knowledge as the critical component for curriculum and the basis of learning. The meta-theory is grounded in a critical realist view of knowledge, which presents four pillars for understanding knowledge. Experiences arising from being (ontology) are distinguished from knowing matters about the world (epistemology). Experience is often misinterpreted as knowledge. Some knowledge can be non-arbitrary (and thereby independent of society and social experiences). Non-arbitrary knowledge is transdisciplinary emerging from a multiplicity of causes, mechanisms and potential theories involved in the explanation of any event or concrete phenomenon (Scott, 2013).

By Applying Durkheim’s (1960) knowledge categorisation of esoteric and mundane knowledge as a basis for establishing a distinction between theoretical and everyday knowledge, social realism can extend the critical realist perspective of knowledge. “Theoretical knowledge, which has traditionally been organised as academic disciplinary knowledge, constitutes the means society uses to transcend the limits of individual experience to see beyond appearances to the nature of relations in the natural and social world” (Wheelahan, 2010, p.2). Theoretical knowledge is considered the basis for ‘powerful knowledge’ as it provides reliable explanations and new ways of thinking about the world. “All workers need access to the theoretical knowledge that underpins their occupation *fields of practice* if they are to participate in the debates and controversies in their field” (Wheelahan, 2010 p.3). Adopted from Wheelahan (2015) this thesis applies a definition of ‘powerful knowledge’ as **the knowledge required to enable students of accounting to participate in the debates concerning challenges to the nature of practice, ethical**

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## **issues and dilemmas underpinning accountancy practice now and for future possibilities.**

When considering professional knowledge, Young & Muller (2014) posit that there are two major schools of thought, one prefers 'knowledge' the other 'action'. The academic debate between these two positions has persisted for many years. Ryle (1946) posits that philosophical and sociological explanations of knowledge often fail to align to the familiar everyday distinction between "knowing 'that' something is the case and knowing 'how' to do things" (p.4). A third category knowing-by-acquaintance (Winch, 2013) is not necessary for this thesis (Scott, 2019). The distinction between knowing 'that' and knowing 'how' is prevalent in critical realism (CR) and social realism (SR) approaches. The following is my attempt to list knowledge terms from CR and SR under each category. Knowing 'that' includes knowledge which is: evidence-based, theoretical, testable, non-arbitrary, open to challenge, fallible, part of a system of thought, dynamic, reliable, discipline-based, esoteric, powerful, abstract, *singulars, regions, vertical*. Knowing 'how' includes knowledge which is: practical, every-day, arbitrary, identifiable, vocational, skills-based, tacit, actionable, generic, socially produced, relative, context-driven, activity-driven, *fields of practice, horizontal*.

Scott (2013) argues that strong partitions between knowing 'that' and knowing 'how' are misleading. While the distinction aids understanding, seen together, they provide a full understanding of knowledge in the curriculum. The "continuum between" knowledge 'how' and knowledge 'that' is also acknowledged by Young & Muller (2014, p.5), who add that "it is easy to blur the lines" and argue that strong splits between the two in professional knowledge can "be particularly counterproductive". Winch (2013) explains that when combined, they each provide context to the other. To make inferences and learn, it is essential that the inter-dependence of knowing 'that' and knowing 'how' is considered. "At a minimum, grasp of a subject matter involves understanding something of the conceptual structure of the subject and this is manifested in the ability

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to grasp and to employ such inferences” (p.132). Winch (2013) also points out that the grasp of the linguistic apparatus expressive of a discipline’s concepts is also essential to have an appreciation of a discipline and engage in conversations.

Winch’s work is a development of Ryle’s (1946) thesis, which can be broken down into two parts. Firstly, knowing a rule (knowing ‘that’) is knowing ‘how’ to put it into practice. Secondly, despite a higher social ranking of ‘that’ knowledge, knowing ‘how’ often acts as a precursor for the former. The application of knowledge (‘how’) enables the knower to view it from the viewpoint of practice, bringing the ‘that’ element alive within a context. It takes on a contextual form which Schön (2001) describes as a “rigor or relevance” (p.189). In becoming relevant to a particular context, the knowledge can lose power (Young & Muller, 2014). From a ‘powerful knowledge’ perspective, the interrelationship and apparent reliance of ‘that’ knowledge on ‘how’ knowledge results in it becoming context contingent. The more context contingent the knowledge becomes, the less it becomes transferrable to other circumstances (Bernstein, 2000) and the less powerful it becomes. For it to become powerful, it needs to be context-independent. To achieve this Young & Muller (2014, p.6) cite Winch (2013) to explain that developing ‘powerful knowledge’ includes: firstly, access to proposition knowledge (knowing ‘that’), secondly, knowledge of the inferential relations between propositions, and third, knowledge “of the procedures in assessing, testing and acquiring new knowledge”. Recognising the interdependence and also the distinction between ‘how’ knowledge and ‘that’ knowledge is essential to the theoretical model put forward in the following section.

### **4.2 Theoretical model identifying ‘powerful knowledge’**

As a tool for contextualising knowledge within the curriculum, I propose a conceptual model based on Bernstein’s (1999) vertical and horizontal discourses. It accepts the interdependence of ‘that’ and ‘how’ knowledge

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and the understanding made possible by distinguishing the two. The basis for Bernstein's (1999) model is that "Each discourse has its own grammar (or rules) by which it is structured which in turn shapes the further development of knowledge within that discourse and the social relations upon which it is based" Wheelahan (2010, p.20). The model places knowing 'how' on a horizontal plane and knowing 'that' on a vertical plane. The axes are then used for contextualising knowledge in the curriculum, within its social setting (horizontally) and its hierarchical knowledge structure (vertically).

Bernstein (1999) applied the horizontal access to "how' type knowledge to understand the level of context-dependency. He explained that on this plane knowledge is tied and understandable within specific events and contexts. Wheelahan (2010, p.20) explains: "because meaning is content-specific, it is 'consumed' by that context and cannot be easily applied elsewhere." It becomes segmented by the specific context within which it is enacted; meanings, knowledge and competencies acquired in one context do not necessarily have meaning or relevance in another (Bernstein, 1999).

When accounting is learnt through applied technical examples or workplace settings, it becomes context-dependent. The contexts for many classroom examples for students of accounting are profit-motivated business models. They learn how to measure monetary transactions in and out of organisations, and decision-making motivated towards the maximisation of profits and shareholder returns. The knowledge can be transferred to similar business situations, but not easily to other contexts. When accounting knowledge is required in a different context, say accounting for hard to measure social impact, the ability to assess and account for value is difficult to understand. The students are rehearsed in accounting for transactions in a neoliberal capitalist paradigm. They find it challenging to transfer accounting knowledge to matters that benefit wider society, such as protecting the environment and promoting social coherence. In this thesis, I argue that the context contingent knowledge

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gained in learned work situations or by practising technical accounting problems to prepare for exams is difficult to transfer to other contexts. It is segmented in the profit maximising work situation on the horizontal axis and cannot transfer easily to the not-for-profit (social) segment on that axis. As Grace (2014, p.22) explains “For those professions who work in the fields of economics, finance, banking and business management, a preoccupation with profit yield and ‘competitive edge’ now becomes paramount over all other considerations.”

The vertical axis is applied in contrast to the horizontal axis to understand the hierarchical structures of knowing ‘that’. “Vertical discourse consists not of culturally specialised segments but of specialised symbolic structures of explicit knowledge. The procedures of vertical discourse are then linked, not by contexts, horizontally, but the procedures are linked to other procedures hierarchically” (Bernstein, 2000, p.160). Knowledge on the horizontal plane becomes powerful when it is “not consumed at the point of its contextual delivery but is an ongoing process in extended time” (ibid). Freeing knowledge from its context enables students to access systems of meaning, which occurs in different ways depending on the nature of the discipline (Wheelahan, 2010). For example, for accounting knowledge to be useful for addressing broader societal issues, it needs to be freed from its neoliberal capitalist context, made abstract, and usable in different systems of meaning.

Bernstein (2000) explained two types of vertical discourse, a natural hierarchy of knowledge, and language-dependent discourse. The first type “is hierarchically organised, as in the sciences” in “a coherent, explicit and systematically principled structure” (Bernstein, 2000, p.157). Students progress in the discipline by integrating meaning at different levels. This type of hierarchy is typical of many accounting subjects. For example, the basic rules such as double-entry bookkeeping can be taught using simple bank transactions. Bookkeeping depends on basic mathematical knowledge of adding and subtraction. The concept of double-entry bookkeeping is the basis for reporting the financial operations in a profit

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and loss account and balance sheet. Further complex rules are then added, such as when revenue should be realised along with how costs are matched to revenue. In this way, the building blocks from simple maths to deliberated financial reporting are seen together in a hierarchical knowledge structure. Bernstein (2000) explained such internal relations of knowledge as *singulars* and *regions* (Young & Muller, 2014). *Singulars*, *regions* and *fields of practice* are discussed further in section 4.4.

The second kind of vertical discourse is strongly dependent upon the language used in a discipline. Bernstein (2000) posits that some disciplines have a unique grammar, which can be strong or weak. Wheelahan (2010) provides economics as a disciple with strong grammar and sociology as an example of weak grammar. Wheelahan (2010) explains that disciplines with strong grammars use this to focus on the non-arbitrary or objective features of knowledge. “it is the ‘aboutness’ of the knowledge that makes it non-arbitrary because if the knowledge were about something else, it would be different” (p.23). She explains that at “its extreme, this approach generates positivist accounts that deny the involvement of social relations” (ibid). “Knowledge becomes an unmediated, direct account of its objects rather than an account which is socially mediated” (ibid). The language and thereby knowledge within the discipline losses its story and fallibility; it becomes ‘factual’ and ‘soulless’. “Students in these disciplines thus need to adopt a stance, a theoretical framework, or language that they use to ‘gaze’ upon the world” (Wheelahan, 2010 p.22).

Accounting has a strong grammar; in my experience, students of accounting often struggle with the terminology and need a strategy to interpret, understand and engage with the subject. Conversations in accounting are often about financial transactions; consequently, the language is non-arbitrary and positivist and lacks a social dimension. For example, an organisation has made a profit, or it has not. Within this positive language, people are overheads added to increase production or reduced to optimised profits. Within the pure discipline of accounting, the

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social or human aspects of the transactions do not require discussion. “A ‘gaze’ has to be acquired, that is a particular mode of recognising and realising what counts as an ‘authentic’ sociological reality” (Bernstein, 2000 p.164). This position is consistent with the argument put forward in the literature review (Burchell et al., 1980; Catchpole & Cooper, 1999; Catchpole & Smyth, 2016), who argue that accounting and neoliberal capitalism are intrinsically linked in defining modern society. Neoliberal capitalism and accounting are defining elements for ‘gazing’ upon the world in our epoch.

In this thesis, I recommend that Bernstein’s (1999) model of vertical and horizontal discourses is applied as a mechanism for assessing the context of what is being taught in the curriculum and for questioning ‘why’ neoliberal capitalist models dominate accounting education (see 4.5). The paradox of bringing ‘powerful knowledge’ into the curriculum while allowing students to access it through different contexts is addressed in the next sections discussing curriculum and learning.

## 4.3 Curriculum and ideology

Placing disciplinary knowledge as crucial in the curriculum is consistent with Stenhouse (1975), who explains that the basis of curriculum is the “essential principles and features of an educational proposal” (p.4). It should include “bodies of knowledge, arts, skills, languages, conventions and values” (p.9), a mixture of knowing ‘that’ and knowing ‘how’ type knowledge (Ryle 1946). Stenhouse (1975) also alludes to the consideration of ‘powerful knowledge’. He explains that “curricula which do not face the need to open up knowledge” to underprivileged pupils “reinforcing their exclusion from the education and knowledge most valued and most valuable” (p.20). When discussing the sociology of knowledge and curriculum, Stenhouse (1975) posits that curriculum can be subject to strong ideological influences. Knowledge is “held by powerful groups as a possession and an instrument of their power and used to validate



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institutions ... disciplines of knowledge are in fact caught in the prejudices and blindness of their own situations. They are consistently underwriting the present organisation of knowledge that is the establishment in which they have a vested interest” (pp.21/22).

In the literature review, I argue that the professional accountancy bodies (PABs) are failing to adapt the profession to the challenges facing society. In accounting education, the emphasis placed by the PABs on Future 1 (historical vocational and technical) and Future 2 (skills-based), is possibly due to ideological influences, and not necessarily the best model for educating students for the future or addressing the needs of wider society. One reason for their failure is possibly due to a reluctance of many accountants to reduce their power, given through their composite vested interest in neoliberal capitalism. The result of applying neoliberal capitalist ideology to curriculum exerts, retains and increases power in society (Stenhouse, 1975). Young (2008) analyses this further; distinguishing ‘knowledge of the powerful’ from ‘powerful knowledge’. The two are similar, but ‘powerful knowledge’ is distinctly different. Knowledge of the powerful refers to how knowledge is accessed by elite groups, not about the characteristics of the knowledge. ‘Powerful knowledge’, however, is powerful because it “provides more reliable explanations and new ways of thinking about the world and acquiring it and can provide learners with a language for engaging in political, moral and other kinds of debates” (Young, 2008, p.14).

Referring to current trends in education Wheelahan (2010, p.6) argues the horizontal plane of ‘how’ knowledge dominates curriculum by applying the ideologies of social constructivism, technical-instrumentalism and conservatism. These ideologies dominate the curriculum and thereby displace theoretical knowledge (knowing ‘that’). Neoliberal capitalism values suppress ‘powerful knowledge’ by dominating the horizontal plane, dictating the context in which students learn. She posits that neoliberal capitalism “regards the market as the ultimate mechanism for the free flow of knowledge, products and people” (p.6). Constructivism displaces

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disciplinary ('powerful knowledge') by making it "context-dependent, socially mediated and situated in the 'real-world'" (p.5). In the professions and vocational education (accounting being an example), this is achieved by preparing the student for a *fields of practice*, thereby making the knowledge workplace contingent. Technical instrumentalism puts further emphasis on the workplace and the use of education as a means to productivity by focusing on the knowledge and skills needed in the economy. "Conservatism continues to eschew the contextual in favour of tradition" (p.5). Subsequently, modern curriculum places less emphasis on theoretical discipline-based knowledge. "The tacit, contextual and immediately applicable is more productive than the disciplinary and codified, resulting in an emphasis on the contextualised and situated knowledge on the one hand and 'generic' skills and capacities on the other" (Wheelehan 2010 p.3).

The current ideological trends highlighted by Wheelahan (2010) are prevalent in the accounting curriculum. Future 1 is an extended version of the past based on technical-instrumentalism and a conservative view of the world based on traditional ideas. Accounting education is based on generally accepted accounting principles which rely on historic cost accounting and often fails to challenge traditional views and ideologies; it is in a state of decadent stagnation, which opposes change and the consideration of new possibilities (Chambers, 1999; Lee, 2005; Amernic & Craig, 2004; Sikka, 2007,2015; Rebelle & St Pierre, 2015; Boyce et al., 2019). Future 2 is a skills-based approach founded on the development of technical-instrumentalism and generic competences. Accounting education is seen as a means of producing technically skilled workers, trained in vocational accounting skills ready to work in the traditional economy as agents of neoliberal capitalism. Accounting education becomes restricted to learning what accountants do, rather than what they might or should do for the good of the wider public interest (Ellington, 2017; Ellington & Williams, 2017; Gray et al., 2001; Keneley & Jackling, 2011; Watty, 2014; Wilson, 2011). A curriculum with 'powerful knowledge'

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at its core, would naturally lead to the curriculum becoming influenced by the ideologies of autonomous instrumentalism and critical instrumentalism, as described by Scott (2013).

## **4.4 *Singulars, regions and fields of practice***

The prevalence of Future 1 (historical vocational and technical) and Future 2 (skills-based) in accounting education demonstrates the tendency towards contextual rationality in the accounting curriculum. The opinion that education should focus on the context of practice is not unique to accounting education. Glazer (1974) argues that the technical models taught in university do not prepare professionals for practice. Eraut (1994, p.10) agrees that the dominance of learning in a university setting leads to it being “segmented and framed in technical/scientific rather than practical terms”. Consequently, Schön’s (2001) work has become prevalent amongst practitioners, educators and students of the professions. Schön (2001) posits that professional work is about judgement under conditions of uncertainty and complexity in modern society. His ‘epistemology of practice’ argues that the truth is tacit and located in the everyday practice of ‘reflection in action’ (Young & Muller, 2014). Schön (2001) argues that the dominant models for professional knowledge are based on a flawed model of technical rationality.

Schön’s (2001) work is a criticism of Schein’s (1974) threefold model, of application, justification and status, which consists of a hierarchy of technical knowledge putting the ‘underlying discipline’ at the base, with ‘applied science’ (procedures and method), and ‘skills and attitudinal’ (client delivery) on top. Schön (2001 p.188) disparages the paradigm described by Schein (1974) because it is dependent on scientific models that presume knowledge as “describable, testable, replicable”. Instead, he argues that knowledge becomes knowable within the context of its application. Knowledge gains “rigor or relevance” when it is applied. (Schön, 2001, p.189). Schön’s work appeals to accountants, “he grasped

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the predicament that neophyte members of any profession experience facing their first client, patient or student; they don't know what to do and nothing they have learned in their university degree seems to be of any help" (Young & Muller, 2014, p.10).

Schön developed a threefold model for professional coaching 'follow me!', 'joint experimentation' and 'hall of mirrors' (reflection of the learning experience). Schön admits that his approach can result in miscommunication and lead to 'counter-learning' (giving coaches what they want) and 'over-learning' (there is only one way), "which is often an outcome of a more traditional academic and professional education" (Townsend, 2010 p.451). Schön's preference for learning and knowing through professional practice relies extensively on 'reflection-in-action'. It requires the 'artistry of coaching' that relies on mentoring to identify what worked well and what knowledge was important ((Schön, 2001, p.204). Young & Muller (2014) criticise Schön's work for placing 'how' knowledge in preference to 'that' knowledge and point to contradictions. "The irony is that the only way the specialised knowledge of professions can be recognised in Schön's approach is through the element of professional education and knowledge that his model excludes" (p.11).

Consistent with Young & Muller (2014), I argue, in this thesis, that it is very convenient, yet naïve, to view accounting educating as reliant on practice-based problems and work experience based on situated learning without reflecting on the underlying disciplinary knowledge of accounting. The preference for 'how' type knowledge has become the dominant model in accounting education and is rarely refuted. The trend towards practice-based learning is not surprising given the influence of professional accountancy bodies over accounting education (Becher, 1994).

Professions such as accounting have adopted Schön's arguments while failing to fully acknowledge the need for reflective practice that seeks to question the underlying disciplinary knowledge that supports it. Reflective practice for the accountancy profession should ask whether the disciplinary knowledge unpinning professional practice is fit for the future.

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Young & Muller (2014, p.12) suggest that “Schön’s unwillingness to go beyond experience and memory and engage with the specialised knowledge that is the defining feature of professional work limits the answers he leaves us with”.

To achieve an appropriate blend of Schön’s (2001) reflective practice, while acknowledging the importance of ‘powerful knowledge’, Bernstein’s (2000) model of *singulars*, *regions* and *fields of practice*, (a model similar to that developed by Schein (1974)), is combined with his model of vertical and horizontal discourses. The vertical hierarchy of knowledge places *singulars* as the foundation for professional practice, leading up to *regions* which recontextualise knowledge taken from *singulars* as the theoretical basis of practice and finally, at the top of the hierarchy, there are *fields of practice* where knowledge becomes specialised and applied (Young & Muller, 2014).

The following explains Bernstein’s (2000) model of *singulars*, *regions* and *fields of practice*. *Singulars* point inwards; they are knowledge structures, “the rules, methods and boundaries that define a discipline” (Young & Muller, 2014, p.14). *Singulars* are often academic disciplines in their own right. Wheelahan (2010, p.25) explains that “practitioners of *singulars* can still have a real commitment to knowledge that is not reducible to their social interests of stakes in the struggles in the field”. In accounting, *singulars* include double-entry bookkeeping, mathematics, commercial law, principles of taxation. *Regions* combine disciplines, selecting, pacing and sequencing the knowledge from *singulars* (Young & Muller, 2014). “They draw on integrate and recontextualise knowledge from *singulars* as the theoretical basis of practice in occupations and professions” (Wheelahan, 2010, p.24). In accounting, *regions* include financial accounting, budgeting, investment appraisal, taxation, and auditing. Examples of *regions* that are often omitted from accounting education are climate change, social justice and morality. Young & Muller (2014) point out that *regions* are never fixed; they have to ‘face two ways’, inwards to the *singular* and outward towards the *fields of practice*. They express a

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tension “between the demands of the disciplines that are constantly searching for new, more general knowledge, and the demands of the *fields of practice*, constantly face new, often more complex, practical problems” (pp.14/15). *Fields of practice* “are the specialised practical contexts in which professionals’ practice” (Young & Muller, 2014, p14). In accounting examples of *fields of practice* are acting as a chief financial officer for a company, practising as a tax accountant for clients, or performing audits for large corporations. Working for the good of society more generally is a *field of practice* which is arguably omitted from accountancy at present.

Addressing the need for vocational and professional knowledge to prepare students for their *fields of practice*, Wheelehan (2010) explains they need to ‘face both ways’ to the academic discipline and also to *fields of practice*. The trend for the dominance of constructivism, technical-instrumentalism and conservatism ideologies in the curriculum has led to a merging of the boundaries between knowing ‘that’ and knowing ‘how’ so that vocational and professional knowledge becomes contextually dependent workplace knowledge. This argument is supported by Guile (2014), who suggests that the power of contextualisation in learning can lead to the dominance of existing practice over the *singulars* and *regions* taught to students of professions.

In accounting education, the dominance of *fields of practice* in the education system has led to a situation where the PABs dictate the *singulars* and *regions* included in the accounting curriculum. The context for accounting education is often based on the workplace and the application of technical knowledge (Future 1) and a conservative view of accounting based on applied technical skills (Future 2). This context is grounded in the neoliberal capitalist views that influence accountancy more generally. Wilson’s (2011) argument that this leads to accounting becoming limited to “what accountants do” (p.4) endorses this argument. The disciplinary knowledge embedded in *singulars* and *regions* is rendered less powerful to students as without a focus on discipline-based

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theoretical knowledge they find it difficult to transfer the knowledge acquired to different situations. Their knowledge is dependent on the workplace, and they do not have the “language for engaging in political, moral and other kinds of debate” (Young, 2008, p.4). The *singulars* and *regions* used in accounting build hierarchically towards technical vocational ‘how’ type knowledge, thereby losing their potential for ‘powerful knowledge’. The PAB’s demands on behalf of employers for priority towards knowing ‘how’ accounting is applied in practice to promote neoliberal capitalism, inevitably leads to a lack of disciplinary knowledge that possesses the potential to release new futures for accounting.

In this thesis, I argue that the choice of *singulars* and *regions* should not be predetermined solely by accountancy practice. Instead, the future of accounting should be reimagined to prepare for new potential futures. Knowledge in accounting curriculum should be based on the *singulars* and *regions* that support a new future (Future 3) for accounting curriculum, incorporating social, environmental justice and the broader needs of society. The next section of this chapter progresses this argument further by appreciating the importance of contextualisation to learning.

### 4.5 Contextualisation and learning

The meta-theory establishes that students of accounting experience their learning through a knowledge dependent curriculum delivered contextually. So far, this chapter has discussed knowledge and curriculum. This section addresses the contextualisation of knowledge in learning. It is concerned with “the kind of knowledge that forms the substance of what gets taught” in the accounting curriculum, and through education establishes “what forms the cognitive substrate of all professional decisions and judgements” (Young & Muller, 2014, p7).

The early sections of this chapter discuss the work of Ryle (1946) and Winch (2013), the interdependence of ‘that’ knowledge and ‘how’ knowledge, the preference for ‘how’ and a tendency based on ideology to

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deflate 'that' disciplinary knowledge in professional practice (Schön, 2001). This section adds knowing 'why' (Sinek, 2009) as the tool for understanding the context and purpose given to knowledge within the curriculum. To illustrate the emergent ideologies, structures and mechanism that occur in the learning process and the powerful influence the choice of knowledge has on curriculum and learning, I argue that accounting educators should consider the knowledge included in the curriculum within the model put forward in section 4.2 based on Bernstein's (2000) vertical and horizontal discourses. On the vertical plane, educators should consider the impact of contextualisation and its effect on the usability of the knowledge to students. Different contexts should be considered, besides profit-making, shareholder gains and neoliberal capitalism. Instead, the contexts should include the wider remit of accountants to society allied with social and environmental justice. When considering the horizontal plane, educators should consider the status of disciplinary knowledge within the framework of *singulars*, *regions* and *fields of practice*. 'Powerful knowledge' should be stimulated, enabling students to participate in the debates concerning challenges to the nature of practice, ethical issues and dilemmas underpinning accountancy practice now, and for future possibilities.

Asking 'why' (Sinek, 2009) in this way is critically important, as it questions the purpose and type of disciplinary knowledge included in the curriculum. In this thesis, I argue that educators should first ask 'why' they teach their students the content included in their education programme. By asking 'why', the purpose of the curriculum is questioned. Without understanding 'why' knowledge is included, educators lack an understanding of the purpose of teaching the subject. In this state, they are unlikely to adopt a change from Future 1 (historical vocational and technical) and Future 2 (skills-based) towards a Future 3 which prepares students for the requirements for accountants to support wider society allied to social and environmental justice.



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Guile (2014) points to the importance of contextualisation of professional knowledge in learning. He bases his argument on Lave & Wenger's (1991) work on situated learning, which proposes that "meaning, understanding, and learning are all defined relative to actional contexts, not to self-contained structures" (Lave & Wenger, 1991, p.15). They argue that knowledge is not a "static mental structure inside the learners head", instead "knowing is a process that involves the person, the tools and the other people in the environment" relevant to the activities to its application (Sawyer, 2005). From the viewpoint of the situation, the *singulars* and *regions* become contextualised in the 'concrete' formation of 'how'. The *singulars* and *regions* lack meaning without context.

Guile (2014) argues that *singulars* and *regions* can also become observable from other contexts other than the *fields of practice*. He explains that knowledge is contextualised in the learning experience in several ways. Disciplinary knowledge is initially contextualised when ordered, sequenced and combined with other knowledge in the curriculum programme. Next, knowledge enters a stage of pedagogic contextualisation through "teaching concepts and their relationship to one another and professional practice" (p.88). Thirdly, the learner recontextualises the knowledge through theoretical and professional reasoning in action. In these first three phrases, *fields of practice* are not required as an important context; other contexts are desirable to facilitate the usability of knowledge in multiple paradigms.

In the workplace, contextualisation occurs within *fields of practice*, by seeing concepts embedded in professional artefacts and practice, and by addressing tasks. Further contextualisation occurs over time, with experience as the knowledge becomes tacit and applied. In the latter stage of professional practice, *singulars* and *regions* from which the disciplinary knowledge originated, while essential for practice, appears less relevant and vital. The importance of *singulars* and *regions* become distant memories (Guile, 2014).

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Guile (2014, p.89) reconciles knowing 'that' and knowing 'how' as follows: Disciplinary knowledge provides a capability "to express understanding, ideas and arguments in accordance with disciplinary conventions". This knowledge can be 'powerful knowledge' (Young, 2008). Knowledge 'how' "presupposes commingling through professional experience to make conceptually-structured professional judgements in context-specific circumstances" (Guile, 2014, p.89). He argues that context is required for learning, but the context of *fields of practice* is not exclusive, other contexts for knowledge also facilitate learning. In this thesis, I argue that by providing students with additional contexts, knowledge becomes applicable to different circumstances. In accounting education, additional contexts release disciplinary knowledge from the bounds of neoliberal capitalism to be used in other scenarios. This position is consistent with earlier scholars of knowledge, curriculum and learning. Stenhouse (1975) quotes Bruner (1960) "Teaching specific topics or skills without making clear their context in the broader fundamental structure of a field of knowledge is uneconomical in several deep senses". Such an approach makes it difficult to generalise what has been learned. "The best way to teach a subject is to render it worth knowing"; to make the knowledge "usable in one's thinking beyond the situation in which the learning has occurred". Knowledge acquired "without sufficient structure to tie it together is knowledge that is likely to be forgotten" (Bruner 1960, pp.31/32). Eraut (1994) stresses the importance of giving disciplinary knowledge and practical knowledge an equal emphasis and acknowledges the temptation to give 'how' knowledge preference; "claims that learning takes place during knowledge use as well as beforehand seems to go against the grain, however convinced I am of its validity" (p.39).

Consistent with these points, I argue, in this thesis, that teaching accounting knowledge predominately in a single context of neoliberal capitalism is not sufficient preparation for students of accounting. Accounting educators should consider 'why' they teach the disciplinary

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knowledge of accounting in the dominant neoliberal capitalist context that prevails. By asking questions that reveal the purpose and ideology underpinning the curriculum, the potential for 'powerful knowledge' is unleashed. Once the context is evident, educators can choose to continue delivering in this particular context or recontextualise the knowledge. The contextualisation does not need to be *fields of practice*; instead, as Guile (2014) suggests, meaning can be given through multiple contexts appropriate to the knowledge included in the curriculum. Later in this thesis, in the empirical study, it becomes evident that one of the alternative contexts that motivate students towards alternative paradigms beyond the existing restrictive model of accounting education is placing accounting disciplinary knowledge within the context of personal ethical and moral judgements. The processes of questioning context and knowledge will inevitably lead to the contextualisation of accounting knowledge to become more useful for the future.

Suggestions for change to accounting education are often prescriptive. For example, Helliard (2013) argues for global consistency to accounting education based on constructivist, experiential and situated learning approaches. This approach correctly focuses on the learner and not the teacher, but it fails to acknowledge the importance of disciplinary knowledge. If accounting educators follow Helliard (2013) and teach accounting as an applied subject, disciplinary 'that' knowledge is ranked second to applied technical 'how' knowledge. This approach fails to address the failures of the Future 1 (historical vocational and technical) and Future 2 (skills-based) approach argued in the literature review.

Chambers (1999) gives an example of a disciplinary knowledge approach, referring to *The Poverty of Accounting Discourse* he argues that accounting education continues to fail due to the prevalence of technical accounting skills manifested in learning generally accepted accounting principles. He suggests that accounting education be restructured along disciplinary lines including "mathematics, economics, law, judgement and scholarly inquiry into what accounting should be and can be" (p.248). He

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comments that “If accountants know not the instruments of thought and action of other fields of inquiry or practice, they bind themselves to the dogma of their kind.” (Chambers, 1999, p.249). Chambers refers to the requirement to focus on disciplinary knowledge but fails to provide a route map from the existing paradigm to a new approach. Islam (2017) is another example of a disciplinary approach, suggesting that accounting education needs to include cloud computing, big data, digital technology, integrated reporting, carbon emission accounting and other modern and forward-looking disciplinary knowledge. Islam’s approach offers changes that might be inspired by asking ‘why’ in accounting education. Islam’s (2017) suggestions for disciplinary knowledge would better prepare students for the future. In this thesis, I support Chambers’ (1999) and Islam’s (2017) suggestions to alter the disciplinary knowledge included in the curriculum. However, I go further by suggesting a Future 3 for accounting education based on an underlying principle of ‘powerful knowledge’, which adapts to the changing needs of society.

### **4.6 Future 3 for accounting education**

My argument in this thesis is that important disciplinary knowledge is ranked below ‘how’ type knowledge in accounting education. The focus of the accounting curriculum is towards preparing students for the workplace. The importance of knowledge should be the central focus of curriculum design. I propose a Future 3 approach to accounting education adapted from ‘Knowledge and the future school’ (Young et al., 2014). The proposed Future 3 for accounting education is a “progressive subject-based approach”. It is not prescriptive; instead, it is a resource for thinking about knowledge in the accounting curriculum. It considers “what students of accounting should learn and the purpose of accounting education in a liberal democracy” (Firth, 2015, p.426). It attempts to move beyond the existing prevalent modes of Future 1 (historical vocational and technical) and Future 2 (a skills-based approach on technical knowledge and generic skills). To acknowledge the influence on accounting education of the

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existing ideologies of social constructivism, technical-instrumentalism and conservatism; and to adopt an alternative curriculum founded on ‘powerful knowledge’. Whereby the focus is on “disciplinary knowledge taught in a concept-driven manner, with a focus on reflection, critique and reason” (Firth, 2015, p426). From a perspective of critical realism, Future 3 is the *antithesis* and *synthesis* of the issues raised regarding Future 1 and Future 2 in the literature review and later endorsed in the empirical study.

Central to Future 3 for accounting education is ‘Powerful knowledge’; “systematic, specialised knowledge that facilitates the imagining of alternatives that extend beyond experience” (Barrett et al., 2018, p.1). It is the knowledge required to enable students of accounting to participate in the debates concerning challenges to the nature of practice, ethical issues and dilemmas underpinning practice now and for future possibilities (adapted from Wheelahan, 2015). To enable accounting students to acquire knowledge separate from their work experiences, divorcing knowledge from practice and liberating it from neoliberal capitalism. To learn alternatives uses for accounting other than a myopic focus on profit and shareholder gains (Brooks, 2018; Sikka, 2015).

In this chapter, I have asserted an *antithesis* to the issues presented in the literature review (the *thesis*). I have given a theoretical explanation for knowledge based on the combined approaches of critical realism and social realism and explained how existing structures have led to the dominance of Future 1 (historical vocational and technical) and Future 2 (skills-based) approaches to the accounting curriculum. I have provided a model for considering knowledge in the curriculum that acts as a basis for asking ‘why’ accounting knowledge is given its prevailing context within the existing neoliberal capitalism hegemony. I call for the use of different contexts beyond those that are profit-motivated to release ‘powerful knowledge’ in a Future 3 for accounting education that accepts the wider role of accounting allied to social and environmental justice. I argue, in this thesis, that the myopic focus of accounting education towards profits and

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returns to shareholders in support of neoliberal capitalism is misplaced and is contributing to the crisis of our epoch.

**PART 2 - *SYNTHESIS AND  
ADVOCACY FOR CHANGE***

## Chapter 5: Methodology

This chapter provides the rationale and details of the methodology adopted for the case study (Chapter 6) and stakeholder interviews (Chapter 7). It commences with the philosophical underpinning for the methodology, reflecting on the dialectical critical realism (DCR) process (see 3.4) and argues that rich narratives formulated from in-depth studies with a few participants provide an atomised approach that releases insights into reality on a wider scale. It considers the philosophical implications of normative value-loaded research endemic in the critical realist position adopted and highlights the societal influence of neoliberal capitalism and the dominant institutional structures that affect the participants' agency. The chapter progresses to discuss the often-stated research requirements for validity and reliability and how the critical realist methodology applied ensures an authentic representation of the empirical findings. The strengths and weaknesses of my researcher position in the thesis are discussed. This leads into the description of how the case study and stakeholder interview data was collected, interpreted and analysed. The final section focuses on ethical matters.

### 5.1 Philosophical underpinning to the methodology

Empirical research is fundamental to this thesis as a necessary component of the DCR process. This stage of the thesis addresses the latter two parts (3L and 4D) of the MELD process (Bhaskar, 2017). In the 3L *synthesis* stage, by exploring participants' relevant experiences, the research is progressed from the absences and suggested remedies identified earlier. The process leads to confirmations, amendments and enhancements to the positions put forward. At 4D, possible futures are explored and potentially released as part of the transformative praxis arising from the research project. Bagley et al. (2016) refer to this process



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as ‘morphogenesis’ whereby participants (including the researcher) engage in the process of “personal change through dialectical interchange and self-reflection” (p. 404). Engagement in this research project has the potential to change the participant’s view of their social world. As a consequence of their involvement and reflections, a different future is potentially released through the possibility of participants modifying their approach to accounting and education.

Empirical research within the DCR process looks for causal mechanisms within social phenomena and is thereby helpful in interpreting human sciences research. The social interactions arising explain and interpret how the knowledge arising from the research is possible (Danermark et al., 2019). The empirical research in this thesis achieves this in two distinct strands: the case study (Chapter 6) and the stakeholder interviews (Chapter 7). The varied approach of combining a case study followed by semi-structured stakeholder interviews is consistent with the DCR approach; they gather rich narratives and full information about a situation (Bagley et al., 2016); to assess empirical and actual phenomena reflexively to make judgements about reality (Fletcher, 2017).

The case studies and stakeholder interviews delve further into and test the positions and arguments set out in the earlier parts of the thesis. Due to my involvement and constant interaction with the participants, the case study investigation was more nuanced than the interviews. The methodology uses ethnographical techniques that reflexively apply “*abduction, abstraction and retroduction* to explore the relationship between structure and agency” (Archer et al., 2016, p.4). The approach aims to determine the most likely explanations for the observations arising from the investigation. The interviews “reconstruct the internal conversation of individuals as they reflexively interpret and navigate certain objective social structures in which they find themselves” (Archer 2003). The techniques applied in the interviews encouraged the subjects to talk freely, thereby gaining “an insight into how people feel and think” about accounting education (Roberts, 2014, p.5). They were effectively a

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“conversation with a purpose” (ibid). While the knowledge expressed in the narrative is relative to the individuals, Bhaskar (2017, p.20) asserts that “we can produce in particular contexts, strong arguments for preferring one set of beliefs, one set of theories about the world to another”.

Consequently, based on the outline from Roberts (2014, p.18), the following critical realist questions were asked: “What are the ongoing empirical regularities within the context in question? What are the most essential structural relations in this context? What structural relations account for specific empirical regularities? What historical events account for the rise of this or that set of relations? How have these empirical regularities and structural relationships changed over time? What are the primary forces of this change?” Such reflexive questions support the investigation of causal structures and mechanisms.

In arguing for the atomisation of social knowledge, Collier (1994) asserts that empirical investigation has to take place at the individual level to understand the whole. By investigating the detailed experiences of a few, it is possible to interpret what is happening in a broader context. While there are only nine people involved in the empirical study, their experiences are of the same social epoch. “Whenever we look at social reality, we see nothing but human actions and their effects” (p.141). Collier (1994) provides the example that “there cannot be a war without, soldiers fighting” (p.142); similarly, this thesis argues that there cannot be neoliberal capitalism without individual accountants preparing accounts that prioritise capital over social and environment matters. Critical realism allows individual agents' conceptions to be reviewed within the social structures and mechanism affecting them. Critical realism thereby stands apart from positivist and interpretivist methods, which fail to progress from the empirical and actual; and to analyse the reality of situations (Fletcher, 2017). For example, the researcher can observe and comment on the social structures, mechanisms and beliefs that have led the soldier to fight in a war. This thesis investigates the societal factors influencing the

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attitudes, views and behaviours of the individuals participating in the case study and stakeholder interviews. Moving from individualism to structuralism, Collier (1994) explains “whatever happens in society happens as it does because social structures are as they are” (p.142). In combining ‘individualism’ and ‘structuralism’ (sometimes considered as mutually exclusive models (Collier, 1994)), DCR avoids dogma (Bagley et al., 2016). Instead, ‘individualism’ and ‘structuralism’ are synthesised and used as “interactive models, which coexist and offer simultaneously, ways of promoting social action for change” (p.402).

The agency of individuals is influenced by the structures in which they act (Collier, 1994). It is important to highlight significant mechanisms that structurally influence this thesis and the empirical research findings. These are the effects of the existing neoliberal capitalist hegemony and the institutional structures that impede change to accounting education.

It is argued in the literature review that neoliberal capitalism has a dominant influence on the social structure of our epoch; subsequently, it influences the participants in the case study and stakeholder interviews. Ball (2006 p.11) suggests that neoliberal capitalism’s effects are extreme, “ethical reflection is rendered obsolete in the process for goal attainment, performance improvement and budget maximisation”. Statler (2014, p.398) posits that students of accounting are led to think of themselves as “self-interested rational actors using scientifically proven tools” and that moral obligations and responsibilities are secondary issues. They join an accountancy profession that supports a social-economic structure dominated by market forces. A community of practice immersed in the culture of neoliberal capitalist values of self-interest. Their social world is constrained and motivated by an environment that celebrates a social psychology of self-interest that incentivises results over professional ethics (Brooks, 2016, 2018; Gow & Kells, 2018; McCarthy, 2014; Palan et al., 2010; Sikka, 2008, 2015).

It is also argued in the literature review that the improvements to accounting education (called for by academics), is impeded by institutional

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mechanisms and structures. This is achieved through a multitude of influences that include the accreditation of degrees, vocational textbooks, and the focus on employability. The institutional structures support a Future 1 (historical vocational and technical) and Future 2 (skills-based) approach to accounting education. There is limited opportunity for change to the more liberal approach to accounting education called for by academics (Amernic & Craig, 2004; Boyce et al., 2019; Ellington, 2017; Ellington & Williams, 2017; Howieson et al., 2014; Keneley & Jackling, 2011; Rebele & St Pierre, 2015; Sikka et al., 2007; Watty, 2014; Wilson, 2011). In this thesis, I acknowledge the effects of neoliberal capitalism on the agency of the respondents and the influence of institutional structures on accounting education. This recognises and utilises the 'interpretive and hermeneutic tradition' which seeks to "understand the world from the perspectives of the participants", and to comprehend 'the set of ideas from within the evolving tradition of which they are part' (Pring, 2004, p.56).

The arguments made in this thesis are normative and are thereby value loaded. Many academics argue that such an approach (see, for example, Hammersley, 1995) is inappropriate and that the social sciences should remain 'neutral', "especially where rational agreement amongst relevant social scientists has not yet been achieved" (Roberts, 2014, p.19). Bagley et al. (2016) put the critical realist position against this, pointing out that critical realism is not an account of social science. It is a tool for interpreting "how knowledge about people and their social structures may be construed, interpreted, described and fitted together". They posit that "there is no such things as value-free social science" (p.401). Expanding this point, Roberts (2014) argues that inherently there is no such thing as 'neutral' research. Because actors operate in value-loaded societal structures, "all research is at a minimum mediated through historically specific totalities at different levels of abstraction" (p.21). The arguments put forward in this thesis, while being "historical, contingent and changing" (Archer et al., 2016 p.1), present a set of beliefs based on my and the respondents experience of our social epoch. The arguments presented

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are supported by a review of the relevant literature, a philosophical approach of critical realism combined with social realism, relevant and considered theories, which are confirmed, challenged and amended by empirical research. The reality presented is supported by appropriate research procedures and considered reflections (Cohen et al., 2011). The approach of critical realism of “reflecting, thinking, feeling, relating to one’s own thoughts and those of others in the realist, morphogenetic mode” (Bagley et al., 2016, pp. 416/7), provides the underlying philosophical approach to this thesis. The next section discusses the practical implications for validity and reliability and the mechanisms adopted to provide an authentic representation of the empirical elements of this thesis.

## 5.2 Approach to validity and reliability

According to Cohen et al. (2011), validity and reliability characterise good research, they recommend enhancements wherever possible and that threats are addressed. Validity signifies the extent that the methods adopted are appropriate relative to the aims of the research. In case study research, Yin (2009) separates validity into construct validity, internal validity and external validity. Reliability adds further to validity by referring to whether the research findings are stable and consistent. These concepts are more readily applied and proven in positivist and interpretivist approaches; they are more challenging to achieve in qualitative research, especially when a study includes small numbers of participants (Maxwell, 2012). Good research adopts empirical approaches that meet the research aims and understands the empirical findings relative to the whole research project (Robson, 2016). This thesis adopts this approach.

The case study and stakeholder interviews take place in a social context and are thereby subject to ‘double hermeneutics’ (Giddens, 1993), whereby I am making sense of the participants’ experiences, who are

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themselves recalling their own social experiences. Due to the value-loaded societal structures in which we operate, and our own fallibility, bias is unavoidable and 'neutral' research rare, especially in the social sciences (Roberts, 2014). Rather than treating validity and reliability as absolute states, the goal, therefore, is "to minimise invalidity and maximise validity" (Cohen et al., 2011, p.179).

I address construct-validity by using DCR methods throughout the research, applying reflexivity throughout, in addition to multiple approaches to asking the same questions, thereby enhancing the construct. Internal validity refers to whether the findings match reality. In critical qualitative research, "data validity might be addressed through honesty, depth, richness and scope of the data achieved" (Cohen et al., 2011, p.179). For reliability, they (p.201) suggest that 'credibility', 'confirmability', 'dependability', 'consistency', 'applicability', 'trustworthy' and particularly 'dependable' are appropriate terms. Maxwell (2012), explaining the critical realist approach to methodology, argues that validity should refer to the "accounts, conclusions or inferences, not to data" (p.133). This thesis's empirical research applies the above advice to achieve high levels of internal validity and reliability.

External validity suggests replicability and the extent that research can be generalised (Cohen et al., 2011). The requirement of interpretivism and hermeneutics traditions for research to be replicable and generalisable are not suitable for the methods applied in this thesis. Instead, the approach in this thesis is to demonstrate an authentic interpretation of the empirical research according to the philosophical position of critical realism. The case study is not designed to be representative of other accountancy practices, and the stakeholder interviews are not held out to be representative of their fields. Instead, the case study and stakeholder interviews provide a valid contribution to the understanding of the current state of accounting education by being typical and characteristic. They are authentic accounts from individuals who have recent experience of and have had impact on accounting education.

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To enhance validity through authenticity, Maxwell (2012, p.99) argues that the researcher should make a personal disclosure of their internal dialogue in the form of a “*researcher identity memo*”. Consistent with this approach, I maintained a record of my perceptions and understandings throughout the empirical research. The *researcher identity memo* is a way of improving “neutrality and disinterest” (p.82) by observing and recording the personal insights of the researcher, thereby providing interpretive validity. In addition, Maxwell (2012) also promotes descriptive validity and theoretical validity. Descriptive validity is provided through accurate recording and transcription. Theoretical validity is the extent that the meanings interpreted from the empirical research fits-in or stands-in-contrast-to the findings of the literature review and the theoretical proposal put forward. This approach meets the requirements of part 3L of the DCR process, challenging, refining and possibly endorsing the views taken earlier in the research through social interaction.

The validity and reliability of the empirical research are enhanced further by taking multiple views of similar experiences. Cohen et al. (2011, p.195) argue that this approach can “explain more fully, the richness of human behaviour by studying it from more than one standpoint” (p.195). The case study methods achieve this by first holding a group discussion followed by individual interviews with the participants. This approach allowed the respondents the opportunity to make comments that they might not want to make in a group situation. It was also designed to highlight any inconsistencies (but did not reveal any). Secondly, the stakeholder interviews provided the potential for different social realities of accountancy and accounting education to be studied or for alternative social mechanisms to come to the fore. At a higher-level, the multiple-view approach is applied further through a process of theoretical validity. The findings are compared to the views developed in the earlier sections of the thesis. The case study and stakeholder interviews corroborate (challenge and revise) the themes and arguments in the literature review and normative proposals made in the theory section. I posit that the rich

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narrative presented in Chapters 6 and 7 and the arguments put forward in this thesis credibly arise from the same epoch and social structures; and that the findings arising from the narratives enhance the thesis.

In conclusion, the empirical research approaches include recording, documentation, reflexive thinking, interpretation, an authentic approach, and taking multiple perspectives. This approach is enhanced by the critical realism tools of *retroduction* (looking for causal mechanisms), *abduction* (theoretical redescription) and *abstraction* (searching for ideas over events) (Fletcher, 2017). These approaches are demonstrated in the following sections outlining the parameters applied to the empirical research.

### 5.3 Positioning

According to Bhaskar (2012a), if I fail to position myself within this thesis, an essential component would have been missed out. This section thereby acknowledges my central role, describing my insider status and highlighting the strengths and weaknesses of this position. Consistent with the arguments put forward by Perryman (2011), I argue that the insights into the state of accounting education and the understanding of the rich narrative arising from the case study and stakeholder interviews would not be possible if I were an outsider.

I have accumulated 46-years' experience working in the field of accounting. Of this period, 33-years was spent in the commercial sector and 13-years in education lecturing. In the 1980's I taught professional accounting and taxation for four-years in a Higher Education College. My corporate career culminated as a Financial and Commercial Director in a large telecommunications organisation. Leaving my corporate career at the age of 50, I attended an Economics MSc at UEA for two years. After this, I joined the Norwich Business School (NBS) as a lecturer. I have spent 10-years in this role and am now Associate Professor in Accounting, teaching part-time at the University of East Anglia (UEA).



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In addition to my role at UEA, I run an accountancy practice. The practice is the principal case study in this empirical study.

My experience of accounting and accounting education is comprehensive. It covers a range of involvement in accountancy, from working in large corporations to involvement with SMEs in an accountancy practice. My experience of business, economics and accounting education is as a student and lecturer and spans higher education, professional education and university education. This experience is of the real world; I have practically engaged with considering the social structures and mechanism affecting accounting education for many years. My experience and research into these matters have culminated in the normative positions taken in this thesis. I am interested in comparing this to others' experiences, hence the need to perform empirical research.

My experience is extensive and enhances my role as an insider (Mercer, 2007). However, being an insider is like “wielding a double-edged sword”; what is gained in terms of intimate knowledge may be lost in a myopic inability to make the familiar strange (Mercer, 2007, p.7). The experience gained over my career gives me insights into the structures and dynamics of accounting, the accountancy profession and accounting education. As practice manager and lecturer, my position may influence the participants, while this cannot be controlled, I have minimised the effect. The insider status is a weakness; however, the position contrasts favourably to an outsider. An outsider would be disadvantaged in not knowing the details of the topic or the complexities of the environment and the individuals involved. An outsider would observe the cases independent of any prior knowledge. While being an outsider would enhance impartiality, I doubt such a position would enable the sort of sense I can make of the cases as an insider (Perryman, 2011).

To maximise the benefits and minimise the weaknesses of being an insider, I was acutely aware of my position and acknowledged that my influence was central. I thereby recognised these factors at every stage of the research (Mercer, 2007). I was mindful of the power dynamics and

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forces at work occurring from my roles as a lecturer and as the practice manager and how this might influence the data collected from the case study. Appropriate strategies and documented reflexivity were essential to give validity and reliability to the research process (Richards, 2014). The strategies and method employed in the case study and the stakeholder interviews are explained in sections 5.4 and 5.5 (below). The major weakness of being an insider is that the employees in the practice may want to impress me by saying what they think I want them to say (Perryman, 2011). My approach to this issue was to ask them to be themselves and give an honest account. They know me as practice manager and also as an independent academic. We have also developed relationships based on mutual respect and trust.

Richards (2014) advises that the researcher needs not to correct for their involvement, but instead acknowledge it by observing and recording the researcher's interaction within the research. Personal dynamics are unavoidable, and hence I acknowledged them and documented the effects through a reflexive process of *retroduction*, *abduction* and *abstraction* (Easton, 2010; Fletcher, 2017). Consequently, my role in the research is part of the rich dialogue between the respondents and myself. My reflections are recorded in the *researcher identity memo*, which stands alongside the information collected from the group session and stakeholder interviews. My central role as researcher and component in the social system being investigated (Bhaskar, 2012a) is acknowledged. The detailed methodology adopted for the case study and stakeholder interviews is described in the next two sections.

## 5.4 Case study.

Chapter 6 presents and investigates the empirical evidence from ABC Accounting (pseudonym). In arguing for the use of a single case study, Maxwell (2012), posits that the realist approach (adopted in this thesis) justifies "claims to be able to identify causality in a single case study,

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without necessarily employing control groups or formal pre-post comparisons” (p.38). The team at ABC Accounting work in an accountancy practise operating in the same social epoch as other accountancy practices. The critical realist argument is that empirical investigation has to take place at the individual level to understand the whole (Collier, 1994). My knowledge of the environment and the individuals involved enables me to question and observe structures, mechanisms, causation, and agency within the normative framework and concepts outlined in the first two stages of the DCR process. This position is consistent with Danermark et al. (2019, p.136) who argue that “Social structure and mechanisms can only be understood by means of concepts”. I viewed the case study through the conceptual frame that I had developed during the earlier stages of the research processes, probing, testing and amending the concepts as I tested them socially.

My use of case study methods and the application of a single case is justified further by Flyvbjerg (2006), who argues that they often provide exemplary contributions to social sciences. Case studies reflect content-driven human affairs, provide the ‘force of example’. They can be extreme, critical and paradigmatic, share mutual knowledge and provide rich, diverse narratives that are representative of the complex nature of the social sciences. I applied practical methods from Maxwell (2012) to meet Flyvbjerg’s (2006) aspirations. These include data collection methods that include: “long-term involvement: collecting ‘rich’ data and using narratives” (Maxwell, 2012, p.43). In analysing the case, Maxwell (2012) explains that one should look for consistencies and variability. To this, I added advice from Alderson (2016), and looked for absences, in addition to analysing the rich narrative that arose.

When outlining design methods, Maxwell (2012) explains that the research question, goal, conceptual frame, methods and validity should be considered. This approach is consistent with Yin (2009). In designing the empirical study, these aspects were naturally included by applying the DCR structure maintained throughout the thesis. The research question

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informs all parts of this thesis and subsequently formed the overarching structure for the empirical questions raised. The arguments in the literature review (*thesis*) and the conceptual frame outlined in the philosophical position and theory sections (*antithesis*) act as the framework for analysing the narratives.

The following table outlines the design of the case study investigation:

**Table 1 : Case study design**

Activity					
Group discussion	Semi-structured interviews	Understanding of narrative	Reflections in Researcher ID memo	Comparison to thesis and antithesis	
<p><b>Group session questions:</b></p> <p>What is important to you personally?</p> <p>What concerns you in the world today and over the next ten years?</p> <p>In your accounting training - what has been emphasised as important?</p> <p>Discussion around consistency and contradictions.</p> <p><b>Semi-structured interview questions:</b></p> <p>What is the role of Accountants and is this changing over time?</p> <p>What are the strengths and weaknesses of accounting education?</p> <p>What are the major debates in accounting and how do they affect accounting education?</p>					
What are the empirical regularities?	What are the structural relationships?	What structures account for the empirical regularities?	What historical events give rise to this or that set of relations?	How have structures and relationships changed over time?	What has caused this change
<b>Critical realist questions (see 5.1)</b>					

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The activity section (above) outlines the stages of case study. The group discussion and semi-structured interviews focus on an open debate, indirectly linked to the questions taken from the major themes of the research. The first part of the group discussion focused on what the participants considered important from a personal and societal perspective. In the second part, they were asked to consider what their accounting education had highlighted as important. Finally, they were asked to compare and contrast the outputs from the first two parts. By comparing personal concerns to what had been highlighted as important in their accounting education, I had considered that the case study respondents would refer to similar issues to those highlighted in the literature review. This did not transpire to be the case.

The questions used for the individual semi-structured interviews were the same questions as those asked in the stakeholder interviews about the role of accountants, the strengths and weaknesses of accounting education and the major debates affecting the accounting profession. The individual semi-structured interviews allowed the respondents the opportunity to raise issues that they were unwilling to advance in the group discussion. They were also held a few weeks after the group discussion and thereby gave a period of reflection whereby additional matters might surface. While the questions were open and posed at a high-level the order deliberately started with the contextualisation of accounting education by asking for their opinion on the role of accountants. The question regarding debates affecting the accounting profession had the potential to gauge their awareness of topical issues and thereby give an indication of whether their accounting education had provided them with 'powerful knowledge' (Wheelahan, 2010).

Video recordings were made of the group session and interviews for later analysis, reflection and documented using transcription software. The analysis took place in several iterations. The initial analysis was to make sense of the responses; this was made possible by my insider knowledge of the areas discussed. I coded the narrative initially using the themes

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arising from the structure in the questions. New areas and themes arose as I moved between the detail and the high-level context of the narrative in “an interactive process of moving from categorisation to contextualisation strategies and back again” (Maxwell, 2012, p.122). See appendix 1 for details of the analysis performed. Throughout the case study, I asked myself the critical realist questions suggested by Roberts (2014) to identify structures, mechanisms, causation and agency.

I used the reflexive tools suggested by Maxwell (2012, p.79), and I repeatedly asked the question: “how might your (*my*) results and conclusions be wrong?”. I documented these internal conversations in a reflexive conversation with myself and wrote them up in the *researcher identity memo*. Once I considered that I had a good grasp of the narrative, I prepared a table and mapped the narrative from the case study against the points made in the literature review and theoretical sections of the thesis. Throughout this analysis, I looked for evidence that suggested that the *thesis* offered in the literature review might not represent reality, or that the *antithesis* argued in the theoretical chapter was flawed.

An outline description of the case (ABC Accounting), the rich narrative arising, the *researcher identity memo*, and the analysis comparing the results to earlier stages of the thesis are the subject of Chapter 6.

### 5.5 Stakeholder interviews.

The stakeholder interviews provide insights from various standpoints of accounting education. They include an Ex-Audit Partner of a Big 4 Accountancy Practice (Practitioner), the Founder and Director of a National Training Company (Trainer), the Head of Department of a UK University (Academic), and a Researcher for an International Accountancy Body (PAB Researcher). The interviews took place in September 2020 after the case study group session and interviews.

Performing stakeholder interviews after the case study is justified for several reasons. The stakeholder interviews stand in contrast to the case

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study; they involve professionals of a similar status to me, rather than the participants in the case study with whom I have a long-term relationship and am senior in rank and age. I have much less of an insider impact on them compared to the case study. The stakeholders have also been involved in accounting education as part of a longer career journey. They will, thereby, have views that have developed over time from their various professional perspectives. The stakeholder interviews increase validity and reliability by providing alternative viewpoints from those in the case study and earlier sections of the thesis.

The interviewees were selected through 'purposeful sampling' and 'convenience sampling' whereby it is pragmatic to "identifying cases of interest from sampling people who know people who know people" - the purpose was to identify "information-rich", examples to study (Patton, 1990, p.243). They were recruited from the pool of professionals whom I have met in a professional capacity. The interview techniques encouraged the subjects to talk freely; they are effectively a "conversation with a purpose" (Roberts, 2014, p.5). The headings used in the conversations were (1) What is the role of accountants and is this changing over time? (2) What are the strengths and weakness of accounting education? (3) What are the major debates in accounting and how do these affect accounting education? The questions were designed to be at a high-level and to facilitate open and expansive debate. Nevertheless, the initial question on the role of accountants and the last question on the matters affecting the accountancy profession were designed to establish the respondent's views on the wider role of accountants in society and the state of the accountancy profession, aligned to the themes in the literature review.

The interviews took place over video conference. The interviewees were asked each question in turn. When responding, I asked further questions to clarify the points made, thereby seeking rich descriptions on dimensions of the topics raised. The interviews took between 45 and 60 minutes each. Recordings of the video conferences were transcribed using transcription

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software, and then the subsequent texts were condensed into a shorter narrative. I used my knowledge and experience of accountancy and accounting education to make sense of what they were saying. Without my insider knowledge, I consider that it would have been difficult to decipher, as the responses are context-rich and specific to their circumstances. I attempted to consolidate the coding of the narrative; however, I discovered that due to the differences in their professional backgrounds, generic coding leading to consolidation of the responses did not make sense. They stood independently of each other as rich narratives. I considered that it was only possible to compare them at a higher level and not at a coded micro-level. See appendix 2 for details of the analysis supporting the findings.

I wrote the *researcher identity memo* to record my thoughts throughout the process as I collected and analysed the findings. The final stage was to analyse the narrative looking to test and probe the state of affairs and normative arguments put forward in the literature review and theoretical sections. To do this, I listed the major arguments and themes in the thesis. I categorised the stakeholder responses against these themes; any comments outside of the themes were highlighted as new insights. Where new insights became apparent, I added to and modified earlier sections of the thesis. The stakeholder interviews thereby tested the thesis and added value by modifying positions presented earlier or evidencing their validity through the subjects' lived experiences.

The rich narrative arising from the stakeholder interviews, the *researcher identity memo*, and the analysis comparing the results to earlier stages of the thesis are the subject of Chapter 7.

### 5.6 Ethical considerations.

Ethics clearance for the research was obtained from University College London (UCL). The study conforms to the British Educational Research Association, Ethical Guidelines for Educational Research (BERA, 2018).



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Robson (2016) introduces ethics in research as “what one ought to do” (p.198). The empirical study's primary ethical issue was ensuring the anonymity of the participants to the case study and stakeholder interviewees. Giving participants in the case study a real option to withdraw was also a major concern. All participants were given a statement at the start of their participation, explaining the purpose of the study and obtaining their consent. The anonymity of the participants was assured, along with their right to withdraw at any point.

Anonymity within the case study was harder to achieve compared to the stakeholder interviews. The name of accountancy practice ABC Accounting is a pseudonym; nevertheless, it is possible to identify it from my association. Subsequently, anonymity was enhanced by referring to job titles only. This aided further anonymity as various individuals hold the same job titles. I clearly stated that participation in the case study was not part of the work environment of the practice, and instead, it was part of my academic role at the University of East Anglia (UEA) and part of my doctorate study at UCL. All transcripts of events and interviews exclude personal information. The video recordings and transcriptions are kept on a secure computer drive and are password protected. To quote Robson (2016), I did what I ought to do to protect individuals' privacy and avoid any unnecessary angst.

## Chapter 6: Case Study – ABC Accounting

This chapter presents a rich narrative revealing the voice of the participants conveyed at the group session and individual interviews, my voice in the form of a *research identity memo*, along with a presentation of the findings. The case study is not designed to be representative of accountancy practices but rather a valid contribution to the understanding of the current state of accounting education as it presents the views of people who have recent experience of it.

This chapter continues the dialectical process adopted in this thesis; it starts part 3L of the DCR MELD process (see 3.4). The case study interprets the real-life experiences of the employees of ABC Accounting; the purpose is to test and probe the state of affairs and normative arguments put forward in the literature review and theoretical sections. The case study thereby adds value to the thesis by modifying positions presented earlier or evidencing their validity through the participants' lived experiences. The process of challenge continues in the stakeholder interviews (see Chapter 7), which tests further the arguments presented in the thesis.

Section one provides a background description of ABC Accounting, its services, the type of clients and details of the team members participating in the group session and individual interviews. The narrative from the group session and semi-structured one-to-one interviews is provided in sections two and three - they represent the voice of the participants and are supplemented with quotes from individuals. Section four is a reflexive account of my thoughts and experiences before, during and after the process of gathering and analysing the case study narrative. The final section presents the findings in the context of the whole thesis.

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## 6.1 ABC Accounting

ABC Accounting was incorporated in 2009. The practice has over 600 clients, including small profit-making enterprises, social enterprises, charities and individuals. As the practice manager, I am licenced and regulated to practice with the Association of International Accountants (AIA). I am also a registered as a licensed training manager with the ICAEW and the ACCA for staff professional training programmes.

The services performed for clients consist primarily of compliance work. This includes accounts preparation, taxation, payroll, VAT returns and other compliance services such as Companies House filings. The practice also provides advisory services, from budgeting and management accounts to financial directorship in a few cases. The practice operations are digitally based, it uses the latest software, systems and processes and assists the client base in using cloud-based accounting software.

Compared to older accountancy practices, ABC Accounting is progressive; in the 2020 pandemic, the practice continued to expand as new clients transferred from older antiquated practices.

At the time of the case study, ABC Accounting employed seven full-time employees. The formal hierarchy was as follows:

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Table 2 – ABC Accounting

<b>Practice Manager</b>		
<b>Qualified Accountant</b> Team leader ICAEW Qualified September 2019		<b>Qualified Accountant</b> Team leader ICAEW Qualified September 2020
<b>Trainee Accountant</b>		
Studying ACCA Apprenticeship (3 years – completes June 2021) AAT qualified MSc Banking and Finance		<b>Trainee Accountant</b> Studying ICAEW Apprenticeship (3 years - started Sept 2020) AAT qualified
<b>Accounts Assistant</b>		
Studying AAT Non-relevant degree		2 x Interns studying on BSc programmes at UEA
<b>Onboarding and Business Development manager(non-accountant)</b>		

The Onboarding and Business Development manager did not participate in the case study as she has no formal accounting training. The two interns did not participate. The remaining five employees took part.

The Team Leaders have worked for the practice since 2014 after graduating from UEA undergraduate programmes. They have both qualified with ICAEW (taking five years) while working for ABC Accounting. One is an economics graduate and studied ICAEW under an apprenticeship. The other graduated with a BSc in Accounting and Finance programme and studied ICAEW by distance learning.

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The Trainee Accountants joined the practice from other larger accountancy practices in mid-2019. Both are qualified with the Association of Accounting Technicians<sup>9</sup> (AAT). One of the trainees graduated with an MSc in Banking and Finance, before studying for the AAT. She is expected to complete a three-year apprenticeship and qualify as a member of the ACCA in mid-2021. The other trainee commenced the ICAEW qualification, under an apprenticeship scheme in September 2020. The Accounts Assistant joined ABC Accounting in 2019; she has a non-relevant degree and is studying for the AAT qualification.

The Team Leaders are males in their late twenties. The other participants are females aged between 25 and 34. Three of the team are active in religious groups; the others are not actively involved in religion. My role is part-time, working mainly with the Team Leaders. The team has weekly team meetings, quarterly away days and work together on a daily basis.

## 6.2 Case study narrative – group session

The group session was a 90-minute discussion held in July 2020 at a team away-day. It followed another session focusing on future developments at the practice. I gave the attendees an outline of the session in an email sent ten-days earlier. The email explained the purpose of the session and gave them time to consider the questions. The following section includes an account of the discussion. The objective is to give an accurate and authentic record of the discussion in their voice. The quotes are attributed to the individuals' job role to maintain confidentiality, while indicating their work experience and the level attained in their accounting education.

The session opened with an explanation about my role, the purpose of the research, and the session's format. I confirmed that they had read the plain English statement and signed the consent form. I explained that they

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<sup>9</sup> Association of Accounting Technicians<sup>9</sup> (AAT) is equivalent to first-year degree level (London School of Business & Finance, 2020))

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were being approached as a representative group of young people who had recent experience of accounting education. I explained that I would be videoing the session for later analysis while asking them questions and making prompts.

### 6.2.1 What is important to you personally?

In reply to the first question, one of the Qualified Accountants said:

*A good work-life balance and feeling good in life  
and the happiness that comes from that.*

Qualified Accountant.

I observed a consensus and further comments that a good work-life balance includes health and well-being. They all appeared to agree that this is not always possible to achieve, especially during times when it is busy at work or when clients are demanding. Those in the team with children highlighted the importance of being a good parent and having time for their family. One of the Trainee Accountants suggested that an appropriate balance is to have as much time for family as work. There was agreement that financial stability was an important factor in facilitating things that matter to them personally. The keywords that I heard being repeated were health, family, financial security and education. The following summarises the consensus:

*Happiness and family, I feel go hand-in-hand.  
Although work is important to a degree, I think you  
need to have that work-life balance, which helps  
you have a happy life spending time with your  
family. It all works together.*

Trainee Accountant.

The three-team members active in religious groups explained that their belief systems created a lens for viewing the world and framework for everything in their lives. They added: kindness, caring and respect to the keywords. The following summarises the points made:

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*My world view is from a Christian biblical perspective, in line with that, what is important? Loving other people, caring for other people, being respectful to family, being ethical. In a work context, working hard, being respectful to employers. In a nutshell, treating other people how you would like to be treated.*

Qualified Accountant.

The other two members of the team not active in religious groups did not disagree or comment. One of the Trainee Accountants said that being an accountant often seemed to conflict with their beliefs and values:

*Being an Accountant can be a bit challenging, making money takes priority over other matters.*

Trainee Accountant.

### **6.2.2 What concerns you in the world today and over the next ten years?**

Due to an absence in the above discussion about wider societal issues, I asked what concerned them about what is happening in the world today and for the next five to ten years.

One of the Trainee Accountants opened the conversation by pointing out her concerns about the effects of technology and automation and the threat to jobs in the future. The Accounts Assistant emphasised this point as follows:

*Clients might not need us in the future because the software is so smart so they can do their own accounts, they might just need someone to sign them off.*

Accounts Assistant.

One of the Trainee Accountants said that her strategy for dealing with uncertainty is to not worry about the future and instead deal with it as it happens. This prompted one of the Qualified Accountants to express

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concerns about the state of society, in the context of *what might happen* if society did do not change. He related the issues challenging the world to the state of families and the modern-day social, moral compass, especially in the context of a breakdown in family values.

*Feeling like there are a lot less relationships that are staying together and that the divorce rate is high. Parents split and this is carrying on generationally. This is affecting things. This splits out into other areas, such as social inequality, like racism. These are complex matters, but they are all related. I'm concerned about the blurring lines between right and wrong, personally.*

Qualified Accountant.

Referring to the Covid-19 pandemic (occurring at the time), there was a concern about new rules for social engagement and how it appeared that personal freedoms were being eroded.

*Freedom has been absent in the last few months. You don't realise what you've got until you haven't got it.*

Qualified Accountant.

### **6.2.3 In your accounting education - what has been emphasised as important?**

One of the Qualified Accountants opened the discussion with the following explanation:

*Ethics, technical competence and commercial awareness are the three main things that I think have been emphasised, not necessarily in that order.*

Qualified Accountant.

On being asked how this is structured, he replied as follows:



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*Technical competence was more important in the earlier exams. So, the earlier perspective was rules-based, then the middle was how do we apply those rules to different scenarios and then as it got further, you know the rules and application, so how might an accountant in business use this knowledge, through commercial awareness and increasing shareholder value. They make a point of putting ethics in every exam that we do rather than having a separate ethics subject.*

Qualified Accountant.

The rest of the group agreed with his explanation. The discussion that ensued followed the structure that he had given and follows below.

### **6.2.3.1 Technical competence and learning rules**

There was consensus that technical competence and learning rules are the primary focus for much of their accounting education. It was acknowledged that this technical-rules approach applied throughout the AAT qualification, much of the professional qualification (pre-final level), in the first two years of the undergraduate Accounting and Finance BSc, and much of the Masters in Banking and Finance. There was a consensus that in the initial stages of study, the lecturers followed the syllabus rigidly to prepare for subsequent parts of the curriculum and examinations.

*The early years prepares you for more education, we were not being prepared for practice.*

Accounts Assistant.

The Accounts Assistant explained, and the rest of the team agreed, that with the technical material covered in the syllabus, theory is emphasised over practical application in the workplace. She explained that what was

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required for work was not addressed, even when the lecturers considered that the content was not suitable for modern practice.

*The future was emphasised a lot; he said that the bookkeeping qualification that we were doing wouldn't be needed in five to ten years' time because bookkeeping is going digital and bookkeepers as a whole wouldn't be needed in five to ten-years' time.*

Accounts Assistant.

There was a repeated reference to an emphasis towards the context of passing exams, not towards real-life practice. One of the Qualified Accountants said that he felt that in accountancy education answers are either right or wrong. Whereas in real life, it is not so clear cut; things are almost right or almost wrong.

One of the Trainee Accountants said that she thought that knowledge is emphasised as important, but often how it is applied, or why it is important is not explained. There was consensus that the technical knowledge included in the early years became easier to understand when viewed from a work perspective. One of the Trainee Accountants confirmed that the basic level knowledge of bookkeeping, preparing accounts and basic taxation had been fundamental to her understanding and putting work into context.

*The theory of things has always been seen as more important than the practical side of things, whereas I actually thought I learned more from the practical side than the theory.*

Trainee Accountant.

The consensus was that the emphasis on technical knowledge and rules reduces and commercial awareness takes dominance in the latter stages of the curriculum. In the shift from the theoretical application to applying

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the rules to business scenarios, the subjects studied become more relevant to the workplace.

*The most relevant subjects are tax, of course. Tax and financial reporting are useful in the daily work.*

Trainee Accountant.

### 6.2.3.2 Application of rules and commercial awareness.

One of the Qualified Accountants explained that when the focus of education moved to the study of business scenarios, the creation of shareholder value is highlighted as necessary. The Qualified Accountant who has studied on the UEA BSc Accounting and Finance programme, pointed out that creating shareholder value was also emphasised as important in the later stages of university study. Referring to professional examinations, he said that in the final level satisfying the client was seen as an essential part of the solution to the questions posed.

*Later in the programme, it became about satisfying the client, especially in the last three exams. You wouldn't do this for your client, you'd do that. You wouldn't give a client a bad report, you'd give them a good report.*

Qualified Accountant.

He added that when studying for final level examinations, passing exams demanded a lot of work and required commercial acumen and that the ability to act as a commercially aware accountant is tested in a timed exam scenario. He considered it impossible to be accurate and show commercial awareness while working under such pressures. The other Qualified Accountant added that some study material became obscure and less practically relatable in a small accountancy practice.

When I asked whether accounting education prepared them for the workplace, their response was critical, saying that it was insufficient.

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However, when discussing university education, there was a consensus that the experience had been good for developing friendship groups, social skills, presentation skills, and other general skills.

### 6.2.3.3 Ethics in accounting education

There was a consensus that ethics has been included in all subject areas throughout their professional accounting education, rather than having separate study and examinations in ethical practice. One of the Qualified Accountants explained that between 1/10th and 1/6th of each syllabus is devoted to ethics. The team agreed that much of the ethics included was common sense.

*Most of the ethics material is common sense. It's only if you had no moral compass, would it make any difference. I've never felt the need to study for the ethics elements of the exam, if you don't get ethics then you possibly shouldn't be an accountant.*

Trainee Accountant.

In contrast, one of the Qualified Accountants said that he thought that the frameworks provided within the syllabi are a useful way of considering moral and ethical matters. He gave an example of the suggestion given in a lecture that students should consider whether they would want a friend or member of your family to know what you were doing at work. He said this was a useful way of assessing whether something was ethically right or wrong.

One of the Trainee Accountants started a debate about accepting small gifts. There was consensus that accepting small gifts was acceptable as they were not bribes, from a moral and practical perspective. However, it was acknowledged that the 'correct' answer in exams was to reject the gift. It was evident that they considered a conflict existed between the study of ethics in the accountancy body curriculum and moral judgement

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in the workplace. One of the Trainee Accountants suggested that exams and real life are different and that what is taught does not happen in real life. One of the Qualified Accountants expressed frustration on what they considered an over-emphasis on ethics and that it felt like a tick-box exercise.

*Ethics is crammed in anywhere that they can. Possibly they over-cook that in the way that they do it. It's important, but for me it became an annoyance, especially in exams. They seemed to be trying to test ethics on everything, it's obvious that they've just come up with something.*

Qualified Accountant.

One of the Qualified Accountants expressed an amount of cynicism to the study of ethics compared to the commercial focus in the final examinations at the professional level. He said that creating shareholder value is the focus of the study programme, but that he thought that adding ethics alongside commercial acumen created a dichotomy.

*It feels as if they are covering their backs. Knowing that there is a stereotype of accountant that will cook the books. They are putting in the common sense in the exams, we're teaching this so it's not the professional body's fault. 'We tell them what to do but they don't follow it'.*

Qualified Accountant.

### 6.2.3.4 Other comments about accounting education.

There was a consensus that accounting education could improve. One of the Qualified Accountants explained that he felt that education and studying for professional examinations are part of a system that they had to follow. He added that he thought the systems and methods could be better and more relevant to the workplace and the latest technologies.

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One of the Trainee Accountants expressed frustration that accounting education is based on outdated textbooks compared to modern-day practice.

*I guess its teaching you the wrong thing. It's not teaching you best practice. The exams teach you best practice using T accounts working things out on paper. In the workplace, we do accounts using accounting software, so this is counterintuitive. It's not helpful, which means I can't do as good job as I would like, and this is important to me.*

Trainee Accountant.

One of the Qualified Accountants said that it would be difficult for accounting education to be relevant to everyone's circumstances personally and at work. However, there was a consensus across the team that accounting education was behind trends in work practices.

### 6.2.4 Discussion around consistencies and contradictions.

I asked whether it is possible to compare things that are important personally to what is considered important in accounting education. One of the Qualified Accountants started the conversation by saying that making comparisons was difficult, but not impossible. One of the Trainee Accountants added that it was difficult because one is a personal thing, and the other is business. The two are hard to compare because they are different aspects of life. The other Qualified Accountant challenged that by saying that there was a strong interrelationship between personal life and work. The Accounts Assistant said that she considered that it is important to want to work in accountancy. She suggested that achieving a work/life balance could be challenging if that desire does not exist.

The team discussed how managing clients can pose a real threat to achieving a work/life balance, especially when they want to contact you outside of office hours.

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*A work-life balance is doable, but you have to manage the expectation with the client.*

Qualified Accountant.

One of the Qualified Accountants pointed to a relationship between acting ethically and feeling good in oneself. This caused a consensus response around the relationship between acting ethically and morally at work and felt happier within themselves for doing the right thing. One of the Trainee Accountants said that preparing accounts for ethical clients is also satisfying. She explained that being asked to be creative with clients' expenses or hide things was a contradiction between what is required at work compared to her personal values.

*With ethics, I think doing a good job, doing things right and doing the right thing provides a correlation.*

Trainee Accountant.

### 6.3 Case Study – Individual interviews

The semi-structured interviews took place via video conferencing during August 2020. They lasted between 20 to 30 minutes each. At the outset, I explained that the purpose of the interview was to develop and clarify points made at the group session and to provide an opportunity to add points. The interviews were structured around the same questions as those used for the stakeholder interviews. The questions form the headings for the sections that follow. Where appropriate, I asked follow-up questions and gave prompts. The narrative that follows is a consolidation of their responses to each question, including illustrative quotes; the object is to represent the voice of the respondents.

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### 6.3.1 What is the role of accountants and is this changing over time?

When asked to describe the role of accountants, they tended to start their response by relating the question to their roles at ABC Accounting. For example, one of the Trainee Accountants said that the role of accountants was to make sure that people paid their taxes and that accounts are accurate.

*For small practices like us, complying with the requirements of the regulator is our role.*

Trainee Accountant.

*When I think of accountants, I think of people who count things. They keep track of things and also give comfort and assurance.*

Qualified Accountant.

The creation of wealth for shareholders featured in both of the responses from the Qualified Accountants. One of them said that accountants look after the finances so that the other managers can run the business. The other Qualified Accountant said that there had been a shift over time away from a trusted advisor stewardship role towards a more profit-making focused role.

*I think that there is an increased focus on commercial awareness. The accountant being a strategic adviser, and the accountant helping a business to make lots of profit. So, I think potentially with that, the shift might be away from stewardship.*

Qualified Accountant.

When asked about the future role of accountants, they all responded by referring to how technology is changing the role.



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*Clients see that the basics will be performed by automated intelligence and will either want reduced prices or other services for their money.*

Trainee Accountant.

The Qualified Accountants both mentioned the changes to the role of accountants that are occurring due to big-data, analytics and automated intelligence.

*Everything can now be linked, and so accountants need to know more than they did in the past.*

Qualified Accountant.

### **6.3.2 What are the strengths and weaknesses of accounting education?**

When asking about their experiences of accounting education, I often referred to the group session. The responses did not contradict the points made at the group session.

All interviews made remarks about how accounting education was not keeping up with the latest trends in the workplace. One of the Qualified Accountants and one Trainee Accountants referred to the use of traditional textbooks, older examples and traditional methods. The other Trainee Accountants said that accountancy education was not preparing trainees for automation in the workplace.

*Accounting education is traditionally based on examples from manufacturing, whereas we deal with a lot of service companies.*

Qualified Accountant.

*Making things happen using accounting software is completely different from learning the theory.*

Qualified Accountant.

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*The weaknesses are that they have to cover too many things and that they are a few years behind developments. Less so with the rules, but more so with how to do things.*

Trainee Accountant.

The Qualified Accountant who had graduated from a relevant degree in Finance and Accounting was frustrated about material repeated in the professional syllabus. He said that he had to relearn how to apply the concepts. He was critical of the degree:

*In my three-year degree, the only bits which are current really useful are the final tax module and the final accounting modules. The rest were a bit like filler. But no doubt about it, it was necessary to meet the requirements for exemptions for the other accounting bodies.*

Qualified Accountant.

Countering his criticism, the same Qualified Accountant said that he had gained transferrable skills from the degree programme that are now useful at work. The Trainee Accountant with an MSc in Banking and Finance said that her education has allowed her to see the big picture of the business world. She added that the continued focus on profits throughout her MSc, AAT and later professional studies was a significant weakness. She suggested that there should be a broader focus on wider worldwide issues.

Later in the interviews, I asked them to focus their review of strengths and weaknesses of accounting education on the areas of knowledge, curriculum and learning. The Accounts Assistant and Trainee Accountants struggled to make distinctions between the three areas. On knowledge, the Qualified Accountants both referred to the knowledge taken away from their education as a broad overview of lots of things relating to accounting and taxation.

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*We gained a lot of knowledge. The knowledge I really valued was the knowledge that I've used at work. But some knowledge that I found really interesting, I haven't used and know I've lost it.*

Qualified Accountant.

When referring to the curriculum, the view was that the structure of the accounting curriculum was good. One of the Qualified Accountants questioned the rationale for duplication between the university curriculum and professional studies.

*Items in the degree were repeated in professional examinations but taught in a different way.*

Qualified Accountant.

The other thought that the curriculum is too broad and that it would be better to be able to specialise.

*It would be nice to have more options and to include more day-to-day aspects.*

Qualified Accountant.

Referring to learning, one of the Qualified Accountants said they seemed to learn better in a classroom environment compared to distance learning and liked working with proformas and templates. The other Qualified Accountant referred to learning within a context and said that the prime context for his learning was that he was training to be a professional accountant.

*The major context is you are and will be a chartered accountant, and so there are things that the industry deems as important, like being knowledgeable, being professional, being ethical*

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*I need to know the rules and be commercially aware.*

Qualified Accountant.

One of the Qualified Accountants pointed out that environmental problems are starting to be set in the ethics parts of case studies exam questions. However, the bulk of marks are within the accounting and commercial part of the answer, not the ethics section.

### **6.3.3 What are the major debates in accounting and how do they affect accounting education?**

Generally, they struggled to respond to this question, except for one of the Qualified Accountants who referred to three topical debates about the profession. He included issues with audit and the breakup of the audit profession, aggressive tax planning and the trends towards artificial intelligence and how this would affect bookkeeping and lower-level tasks. I prompted the other Qualified Accountant, who then made the following comment:

*Tax loopholes are closing and HMRC are getting stricter, this creates a need for a different approach to the problem and the client.*

Qualified Accountant.

When I asked one of the Trainee Accountants about whether scandals were covered in study material and lessons, she said that recent scandals were discussed, but that the textbooks focused on older examples. Referring to the taxation syllabus, she said that there is a trend for including questions on tax evasion in exams.

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## 6.4 Researcher identity memo

The following *researcher identity memo* presents an authentic personal account of my position within the research. It represents my internal dialogue during the various stages of the case study. It improves internal validity and reliability within the research by reporting on the questions I asked myself about the methodology and how the findings might be inaccurate.

### 6.4.1 Before starting the case study

I entered the case study phase of the research acutely aware of my position as an insider. I reflected on the “double-edged sword” analogy from Mercer (2007, p.7), how I might understand the team’s positions on matters, but how this understanding could be a preconceived myopic viewpoint. I was also concerned about how I might be influencing their responses.

The team leaders and I have worked together since 2014. I am their much older manager, mentor and coach. While I hold this position, I have encouraged the team to work and think independently of me. I work on developing the practice and recruiting new business, while they focus on the day-to-day practice matters. The team and clients are familiar with me not being present in the office during university semester breaks. I am open with the team about my thoughts and am inclined to explain the rationale for my decision and actions. Hence, the team see me as the owner-manager of the practice, but also as an academic.

To counter the concerns about my influence, I reinforced my role as an academic, leveraging this position to elicit open and honest responses. Subsequently, I consider that my main influence was getting them to give up their time for the group session and interview and encourage genuine open responses. The group sessions and semi-structured interviews were held in a work setting, which was undoubtedly an influence. At the outset, the plan was to leverage this situation towards our usual mode of

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operation; open, honest, team consensus, while respecting individual positions and viewpoints.

## 6.4.2 The group session

In preparation for the group session, I sent the team an email setting out the questions that would be asked and informed them that the research was related to my academic role, separate from the accountancy practice. I pointed out that I was interviewing them as a typical group of young people who had recent experience of accounting education. The email pointed out the purpose of the plain English statement and consent form and asked them to read these in preparation. Finally, the email asked them to be open and honest during the discussion and informed them on how the session would be anonymised.

At the group session, I observed a typical team meeting style; each person made their point, which was respected by the others. There were periods where people nodded in agreement, and the conversation became lively, and other times, everyone just listened and observed. My interpretation is that most of the time, there was a group consensus. Where consensus was not apparent, the approach was not to challenge the previous person, but instead to state their own experience. Part of the research design specifically allowed for the effect of peer pressure by allowing each person the opportunity to make any points away from the rest of the team at the individual interviews. My opinion is that the responses and discussion represent a true reflection of their experience of accounting education.

After we had covered the questions listed on the email to stimulate the conversation, I asked them to expand on two areas: personal concerns and ethics in accounting education.

Regarding personal concerns, I wanted to test why their responses focused on individual viewpoints rather than matters affecting society on a wider scale. I thought that this might be due to the type of questioning.

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Hence, I asked them to consider broader concerns related to the world today and for the next five to ten years. In reply, they continued to focus on personal concerns, rather than broader trends in society or global issues. I believe that this illustrates that their responses were authentic and that they were not trying to second guess why I was asking the questions. I observed that those members of the team who were part of religious or faith groups had wider concerns about the state of society from a family values perspective. I had initially thought that the questions would stimulate a conversation about the failure of accountancy education to include social and environmental concerns in the curriculum, but this did not transpire. In hindsight, I am not surprised that such matters did not arise; they are not central to their lives, whereas I often consider it.

The points made about ethics interested me for two reasons. Firstly, their responses seemed more reflective than on other matters, and secondly, ethics is an area that I had not given much space to in the initial writing of the thesis. Consequently, in the latter part of the group session, I asked them to revisit the inclusion of ethics in their accounting education. While they criticised its inclusion in every subject area in the professional syllabus, I observed that ethics education stimulated a reflection about personal moral judgement and the consideration of right and wrong behaviours. I consider this a valuable part of accounting education and subsequently mentioned the work of Shah (2017) in the literature review. Shah (2017) emphasising a religious perspective, calls for ethics and moral judgement to be included as a central element in accounting education and not in its current position on the periphery.

I felt that the group session was not overly influenced by my involvement other than how I intended it, as an academic. On reflection, it did not progress as I had imagined it might and that “the familiar” had, to some extent, become “strange” (Mercer, 2007, p.7). The material from the group session is a rich narrative, which is compared and contrasted to the whole thesis. I consider that the group session provides evidence of consistencies to the literature review and theory sections. Additional

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themes arising from the group session were an emphasis on ethics education being separate from the core purpose of accounting education and the impact of religious and moral perspectives on personal decision making.

### **6.4.3 TBLA individual team member interviews**

The team members were asked different questions in the individual interviews compared to questions posed in the group session. The interviews were one-to-one and were thereby more in tune with the personal relationships that I have with them. While these relationships are complex, I believe that they are good working relationships that rely on honesty and respect.

When asked about the challenges facing the accounting profession, one of the Qualified Accountants talked extensively about the issues in audit, taxation, and artificial intelligence. I judged that he was able to engage in a conversation about the challenges facing modern accountants. My impression was that this originated from broader perspectives and reflections about the world, from his active role in a religious group and not necessarily driven from his accounting education. The other members of the team needed prompting. When I gave them examples, they wanted to know more and were interested in the issues. I do not think that they had their own considered opinions on the state of accounting, taxation and audit. My reflection is that their accounting education had not given them 'powerful knowledge' (Wheelahan, 2010) that includes an ability to partake in conversations affecting modern accounting practice. Where 'powerful knowledge' existed, my reflection is that this originated from a personal interest and had been sought out by reading more widely outside of the lectures, lessons and texts used in accounting education. It reflected the inquisitive attitude that the individual brought to accounting, not what accounting education had given to him.



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On reflection, the more senior members of the team (The two Qualified Accountants) were more cynical about the accountancy profession, compared to the junior less qualified members. Junior members considered that the role of accountants was to ensure compliance and that, for example, clients paid appropriate taxes. I am not sure to what extent they were appeasing my views or responding to me as the practice manager on these matters.

My usual interaction with the team is in conversations with a work purpose. I found that asking open questions, and hearing their answers was fascinating. I was surprised by how the interviews gave me perspectives on the team and individuals I had not seen before. This experience is consistent with my EdD experience of gaining unexpected insights throughout the journey.

### 6.4.4 Reflections

I have reflected on the group session and interviews to make sense of the structures and agency affecting the team at ABC Accounting. The reference point for the responses was mostly from their experience of work or education or where this was not possible their personal experience. I noted that they did not discuss broader issues about climate change, trends in politics and other matters and relate these to accountancy. Such matters were implied at times from the perspective of family values and religion. My reflection is that this is a cause of their agency. The respondents are young, appear positive, and apparently accepting of social structures, rather than critical and questioning of what is happening in society and the accounting profession. The respondents have not had my lived experiences, and why should they have similar views to an academic accountant in his sixties?

I consider that the responses of the team at ABC Accounting give evidence to the *thesis* set out in the literature and theory sections. I am aware of the risk of self-confirmation bias and am continually questioning

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myself in this regard. I view the absence of any linkage of broader societal issues to neoliberal capitalism and the absence of references to the failure of the accounting profession to fulfil the wider role of accountants as confirmation of their agency and a result of vocational rules-based accounting education. The words “neoliberal” or “capitalism” did not arise in responses or discussions. I believe that this absence is a reflection of their unquestioning acceptance of neoliberal capitalism as an economic and social model. My reflection regarding this is that my links of neoliberal capitalism to the crisis in the four planes of human being (Alderson, 2016) and the failings of accounting education to challenge the role of accountants are outside of popular day-to-day media, conversations and the accounting education curriculum. This observation led me to reflect on the argument, and normative positions put forward in this thesis. My reflection did not result in changes to the thesis. However, it did lead me to conclude that the academically researched positions and arguments may appear opaque or extreme to people unfamiliar with the issues.

Therefore, I assert that the issues and arguments included in this thesis, while fallible, are scholarly and academically researched. They include a rational argument for why the issues raised in the literature review do not feature significantly in accounting education experiences of the team at ABC Accounting. The description of education evidenced in the case study asserts the dominance of Future 1 (historical, vocational and technical) and Future 2 (skills-based) throughout all areas of accounting education. I am not surprised that the case study evidences much of the assertions made earlier in the thesis about accounting education. If the respondents had described a different educational experience, it would suggest that the many criticisms in the accounting education literature are unfounded.

In the group session and individual interviews, the team seldom mentioned the values statement of ABC Accounting and some of the wider social and environmental aspects of the practice. The keywords used in the practice’s marketing are *Caring*, *Professional* and *Progressive*, and the

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practice also supports many environmental clients and community-based organisations. I am also surprised that the team have not apparently picked up on what I say about environmental and social issues, to clients, in the media, and elsewhere. One of the team did reflect on and express her personal unease with the profit motive of accounting and the continued emphasis on creating shareholder value. This appeared genuine, rather than an attempt to 'impress the boss'. However, when asked more in-depth questions, the responses were at a high level. They were seeking my views, as opposed to having strongly articulated views of their own. My takeaway from this is that the others see the positioning as a marketing strategy, and not a holistic proposition of the practice. I am surprised how they have interpreted this. However, on reflection, I think this is possibly evidence of the extent that their thinking (and agency) is immersed in neoliberal capitalism, and possibly reflective of my own profit-motivated actions within the neoliberal capitalist paradigm in which ABC Accounting operates.

One aspect I did not anticipate was the effect of ethics education. Firstly, when referring to ethics, the conversations switched to moral judgement and individual reflection. At no other point, did they seem to be so reflective. Secondly, I discovered that climate change and environmental matters are often taught and examined as ethical dilemmas and not business issues. Environmental issues are thereby marginalised outside of mainstream accounting education. The importance of such matters become secondary and debatable issues (depending on your beliefs). It is implied that environmental issues such as climate change are outside of the primary focus of creating shareholder value.

### 6.5 Commentary and interpretations

The final section of the chapter interprets and reflects on the findings from the case study within the context of the whole thesis. It is the *synthesis* stage of the DCR process, exploring the experiences of the subjects

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involved in the case study. Looking for confirmation, absences, and potential enhancements to the *thesis* and *antithesis* put forward in the literature review and theory sections.

Consistent with the advice from Roberts (2014), it looks for empirical regularities, structural relations, and historical events. Applying the reflexive process of “*abduction, abstraction and retroduction*” exploring “structure and agency” (Archer et al., 2016, p.4), looking for the *domain of the real*, distinguished from the “*domain of the empirical* and the *domain of the actual* (Bhaskar, 2017). The overarching aim is to identify causal relationships between these regularities, relations and histories. The narrative arising from the case study is thereby set alongside each of the major arguments from the earlier parts of the thesis (see appendix 1). Consistencies, divergences and enhancements are highlighted, and the subsequent analysis included in the following report of the findings.

### **6.5.1 The crisis of our epoch and the state of the accountancy profession.**

By asking questions about personal concerns, I consider that space was given for broader societal issues to be raised. While there were inferences to broader societal issues, (such as the breakdown of family groups, difficulties in establishing work/life balance, loss of freedoms due to the Covid-19 pandemic), the environment, climate change and social justice were seldom referenced. The matters reported in section 2.1 (The crisis of our epoch) did not feature in the respondents’ reports of what concerns them on a personal level. Such absence is consistent with the general situation prevalent in society conveyed in the literature review.

The agency intimated by the group session and personal interviews were inclined towards accounting education and the work environment. The concerns highlighted (such as automation and artificial intelligence) were workplace-related, and not related to broader societal issues. There was no mention of the broader societal role of accountancy. The issue of

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climate change was mentioned as being studied in professional training, within the ethics section of the syllabus. The issue of climate change is thereby excluded from the core syllabus focus on applying rules towards increasing shareholder value. The participants did not make associations between wider issues debated on social media and in the news (such as climate change, pandemics, and mental health) to neoliberal capitalism and accounting. This is consistent with the arguments put forward in the *thesis* and *antithesis*.

The participants reported that the primary role of accountants is to focus on compliance, to support management and the creation of shareholder value. They reported that this viewpoint is endorsed by accountancy education, which is technical, and rules-based at the early stage, followed by a bias towards developing commercial acumen and a client focus. The role of stewardship and trusted advisor was mentioned; however, responsibilities to the broader stakeholders beyond owners were not. Within the dominance of a curriculum focused on technical-instrumentalist, rules, commercial acumen and client focus, ethics is added as a necessary addendum outside of the core purpose of accountancy. It is also evident that the dominant structures in accounting education result in the marginalisation of ethics. Their view of ethics education as a box-ticking exercise is consistent with the literature which reports on an accountancy profession in crisis. Discussions about ethics education enlivened an awareness of amoral, immoral and moral positions, especially when accompanied by a broader personal perspective of the individual respondent.

The respondents have experienced an accounting education in which ethics is secondary to the primary role of accountants to make money for shareholders and clients. It is also a concern that the structural decision to include environmental issues within ethics marginalises such matters as unrelated to creating shareholder value. Environmental concerns thereby warrant less marks with the ethics section of exams compared to the heavier weighted rules and commercially focused questions. It appears

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that the structure of the curriculum marginalises ethical matters outside of overriding requirement to be commercial. The consequence of their agency is that ethics is seen as a personal choice that has to be made within the context of serving the client and creating shareholder value.

### 6.5.2 Accounting education and issues identified

The literature review highlights the long-running debate between the PABs/employers and academics (Flood, 2014). The participants stated that their accounting education is motivated by PABs/employers' requirements for technical rules and workplace skills, and not reflective of the approach called for by academics, for a liberal education that develops intellectual capabilities, broader perspectives, and a critical approach to modern accounting (Ellington, 2017).

The case study provides evidence that circa 5/6<sup>th</sup> of the curriculum is allocated to rules and commercial acumen and the remaining 1/6<sup>th</sup> to ethics. The respondents reported that accounting education commences with a technical rules work-based focus, and it progresses to a commercial, client-centric focus, towards creating shareholder value. Alongside this commercial focus, a reflective approach is developed in the form of ethics education. The suggested 5/6<sup>th</sup>:1/6<sup>th</sup> split is not absolute or clear cut. Within the work focused element intellect, wider perspective and critical thinking are required; and within ethics education, students are provided with rules and standards in the form of a professional ethical framework. The 5/6<sup>th</sup> is indicative of the extent that accounting education echoes the demands of commercial acumen. While the remaining 1/6<sup>th</sup> reflects social, ethical, moral and environmental concerns. Within the latter, the respondents appear to have developed a more reflective liberal approach, similar to that called for by academics. The arguments for change made by academics set alongside the impact of professional ethics education on the respondents led me to highlight the work of Shah (2017) in the literature review. Shah confirms that ethics education is

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ancillary to the core focus towards increasing shareholder value and argues that accounting education should be reformed along moral and religious baselines.

The case study provides evidence that accounting education is based on the description of Future 1 (historical vocational and technical) and Future 2 (skills-based). The former is more prevalent in the early stages of accounting education, its supremacy decreases as students develop their commercial acumen and applied accounting skills. The ABC Accounting team's consensus view is that accounting education is designed to prepare accountants for the workplace. They argued that the textbook-based approach adopted is outdated and that instead, modern accounting software should be used as a platform for learning the rules, especially in the early stages.

In the later professional stages, the respondents described a Future 2 technical-instrumentalist and conservative ideological approach to the curriculum (Wheelahan, 2010). The point of an accounting education appeared to be unquestioningly towards an economic purpose. The respondents asserted that the role of accountants is to prepare accounts, taxation returns, perform audits and commercially advise clients. This assertion is consistent with Slater (2014), who argues that students of accounting are taught to be rational actors in a business world and that moral and ethical matters are secondary issues. The participants' agency appears to be based on the workplace and membership of accountancy bodies; this reflects the structures that dominate their current income and potential income achieved by gaining professional qualifications.

### **6.5.3 Theoretical basis and normative recommendations**

The meta-theory put forward earlier in the thesis is that knowledge is the central element of the curriculum and that curriculum predefines learning which occurs contextually. The empirical research does not contradict the meta-theory. For the individuals at ABC Accounting, knowledge of rules

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dominates the experience of accounting education along with a strong emphasis on how to perform tasks, such as preparing sets of accounts, tax returns, increasing profits and optimising tax liabilities. When reviewing references to knowledge in the group session and the interviews, it is often difficult to distinguish ‘that’ knowledge from ‘how’ knowledge. This point is consistent with the literature, suggesting that strong insulations between the two are misleading (Winch, 2013). The knowledge evidenced in the case study appears to be context contingent (Young and Muller, 2014). On a few occasions ‘that’ knowledge appeared to be the basis for a response, but more than often it was dependent on a work ‘how’ context. The emphasis on ‘how’ knowledge appears to drive the curriculum.

When considering the knowledge prevailing in the case study against Bernstein’s (1999) horizontal axis (see 4.2), it was evident that it is motivated towards a work-based economic application. When the participants were asked what was important personally and what concerned them, the state of the accounting profession and accounting education was absent from the conversation. An exception to this was where work met their personal life in the context of a work/life balance. For some respondents, work had to have a meaning for personal reasons (often belief-based). My interpretation is that the religious beliefs held by some of the respondents create an alternative context for positioning the knowledge gained at work and in their accounting education. Religion appears to have given them an agency that enabled them to question their actions as accountants.

Referring to Bernstein’s (1999) vertical axis, it was evident in the case study that there existed a hierarchy of knowledge. Those studying the initial stages referred to the earlier subjects as being the basis for subjects studied later in the curriculum. It was possible to categorise the knowledge referred to into *singulars*, *regions* and *fields of practice*. Technical accountancy grammar was evident throughout the conversations.

Comparing the descriptions of their accounting education program to the four curriculum ideologies described by Schiro (2012) (see 3.1), it was



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evident that accounting education is based on a discipline-led scholarly academic model. Curriculum ideology based on society's needs, the individual's needs, or focused towards a new and more just society, did not feature in their description of accounting education. The education program that the respondents experienced is based on constructivism, technical-instrumentalism and conservatism curriculum models as described by Wheelahan (2010). Those team members who have qualified fully as accountants appeared to embrace their newly qualified status with pride, having had to sacrifice much time and effort to pass the technically and commercially focused examinations.

The workplace focus of accounting education is endemic in the respondent's criticism of accounting degrees for their absence of technical accounting knowledge and the criticism that professional training lacks the applied knowledge of relevant accounting software. The respondents see minimal purpose for their education beyond the workplace. Wilson's (2011) argument that accounting education led by the profession results in it becoming limited to 'what accountants do' (p.4) is evident throughout the case study. The respondents also confirmed the criticism of the dated textbook content consistent with Sikka et al. (2007), leading to earlier years study being about *what accountants used to do* and not reflective of modern practices. These positions lead me to reflect on the arguments put forward in section 4.4 that accounting education is incorrectly focused on the "rigor or relevance" argument put forward by Schön (2001). The respondents' criticisms and desire for a workplace focus are reflective of a failure of accounting education to prepare students for situations beyond the historic perspectives of accounting practice and a skills-based approach focused on the workplace. This is consistent with the argument that an applied approach fails to study the wider application of accounting knowledge beyond being a supporting device for neoliberal capitalism.

The three stages applied to learning by Schön of application, justification and status (Schein, 1974) can be mapped to relevant comments made by the respondents. The normative argument put forward earlier in this thesis

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for a reflective practice that seeks to question the underlying disciplinary knowledge that supports a practice focused on the wider role of accountancy is generally absent from the case study. The knowledge of accounting demonstrated by the respondents is focused on and dependent on the workplace. The participants demonstrated limited experience of the “language for engaging in political, moral and other kinds of debate” (Young, 2008, p.4). I do not consider a need to revise the arguments or change the normative suggestions put forward; that knowledge in accounting curriculum should be based on the singulars and regions that support a new Future 3 for the accounting curriculum which includes the wider societal role of accountants allied to social and environmental justice.

The justification for knowledge (or the ‘why’ is it included in the curriculum) was reported as predominantly based on the needs of the workplace. This justification is rarely discussed, and alternative perspectives seldom mentioned. The participants contextualised their learning within examinations and the workplace. Knowledge learnt for exams was said to be temporary and mostly forgotten unless used in the workplace. Disciplinary ‘that’ knowledge was ranked below applied technical ‘how’ knowledge; if it has no workplace use, it has limited value. Knowledge of ethics appears to be lasting when it is given a personal and moral context. These points arising from the case study are consistent with Bruner (1960), who argued that knowledge needs a context to tie it together and make it worth knowing.

I have reflected on whether the employees at ABC Accounting have developed ‘powerful knowledge’ from their accounting education (defined as the ability to partake in conversations affecting modern accounting practice). While some of the respondents displayed ‘powerful knowledge’, I do not accredit this to their formal programme of accounting education. The experiences of the respondents were that their accounting education lacked a curriculum filled with knowledge suitable to equip them to participate fully in debates concerning challenges to the nature of

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accounting practice and dilemmas that affect it, now and for future possibilities. A conclusion to draw from the case study is that 'powerful knowledge', which includes wider considerations of the role of accounting allied to social and environmental justice, requires an external ethical and moral reference point. A further conclusion drawn from the case study is that ethical education is taught as an additional consideration outside of the primary function of accounting, focused on increasing shareholder value. The case study thereby led me to redefine 'powerful knowledge' for the purposes of this thesis to be 'an ability to partake in conversations affecting modern accounting practice cognisant of ethical and moral reference points that include social and environmental justice in business and for the wider societal role of accountancy.

## Chapter 7: Stakeholder interviews

This chapter focuses on the interviews with four stakeholders revealing views from practice, training, academia and PABs. It presents the narrative arising from the interviews, my *researcher identity memo* and a commentary on the findings within the context of the whole thesis. The interviews provide insights from various standpoints of accounting education; they include an Ex-Audit Partner of a Big 4 Accountancy Practice (Practitioner), the Founder and Director of a National Training Company (Trainer), the Head of Department of a UK University (Academic), and a Researcher for an International Professional Accountancy Body (PAB Researcher).

The stakeholder interviews provide a different viewpoint, potentially standing in contrast to the arguments in the thesis and the case study findings. They test and probe the thesis presented so far, confirming, contradicting and adjusting the arguments put forward earlier. This chapter thereby completes a set of multiple views looking at different experiences of accounting education.

The stakeholder interviews illustrate viewpoints from a cross-section of institutions involved in accounting education. While not necessarily typical of others in their professional field, the stakeholder interviews are a valid contribution. They are authentic accounts from individuals who have experience of and impact on accounting education. This chapter adds to the dialectical process adopted in this thesis (see 3.4); it enhances 3L of the DCR MELD process commenced in the case study. It also starts 4D the basis for a conversation on realising the need for change bringing about evidence-informed *advocacy for change*.

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## 7.1 Summary of the semi-structured interviews

The interviews took place via video conferencing in September 2020. They lasted between 45 and 75 minutes. All the interviewees are people whom I had met previously in a professional capacity. I invited them to participate by email, on acceptance I sent them the questions, the plain English statement and the consent form. The questions (see headings of the sections that follow) were designed to be at a high-level and encourage a purposeful conversation. Where appropriate, I asked follow-up questions and gave prompts. The narrative that follows is a consolidation of their responses to each question. The format is to describe the conversation, followed by illustrative quotes; the object is to represent the respondents' voice.

### 7.1.1 What is the role of accountants and is this changing over time?

All four respondents referred to the role of accountants to support business and organisations. The following quote from the Practitioner is typical of the responses relating to the accountant's role in supporting organisations:

*The accountant's role is to support business by providing accounting and financial support to the commercial aspects of organisations. Over time this has become more specialist. There is more to know and more to specialise in. Over my career, I have seen an increase in what we have to consider. For example, automation has resulted in much more complexity, which leads to clients needing more advice.*

Ex-Audit Partner.

The Practitioner and Trainer did not mention any broader aspects to the role beyond supporting business and organisations. The Trainer added that the role has changed to be about outputs rather than inputs, towards:

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*interpretation, analysis and communication to relevant parties, to help support decision making*

Director, Training Company.

The Academic answered the role of accountants' question by saying that he would give a positivist and normative answer. The positive answer was similar to that provided by the Practitioner and Trainer. He added that:

*The role of accountants in practice appears to be more to do with selling services than providing the services, which I find very disturbing. It clashes with my idea of what I am as a professional accountant and the public service role. I think the profession is reneging on its contract with the state.*

Department head, UK University.

He went on to give his normative response.

*The role is to communicate information in a way which is understandable and is a fair and reasonable representation of what is actually happening. Accountants should demonstrate a high degree of professional and ethical standards which should weigh upon them and guide their role.*

Department head, UK University.

Referring to predicted changes to the role, he mentioned data analytics and artificial intelligence. He also referred to social and environmental matters as follows:

*Accountants, accounting and even academic accounting don't take as much responsibility for the social aspects of accounting, per se. However, the environment and sustainability is probably one of the things that is most fashionable at the moment.*

Department head, UK University.

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The PAB Researcher agreed with the role of accountants in organisations along similar lines to the Practitioner and Trainer, by referring to it as a business advisor role. He also referred to a broader role in society:

*From a societal perspective, we're looking for trust, ethics, reliability, but also, value and advice. We're moving away from a pure financial objective into an objective around three Ps of people, purpose and profit.*

Researcher, International PAB.

### 7.1.2 What are the major strengths and weaknesses of accounting education?

The Practitioner said that accounting education provides a technical background and that passing exams under time pressure was a good test of technical ability. He said that while the basic principles of accounting are relevant to practice and taught well, and that most real learning takes place on the job.

*The best part of education happens in the firm. We can mould our recruits towards best practice.*

Ex-Audit Partner.

Referring to failures in accounting education, the Practitioner said that it is not broad enough. Instead, it needs to be more like an MBA, providing students with more business skills. He also mentioned that he ranked Accounting graduates below Humanities graduates who generally do not have preconceptions about the role.

*We can train Humanities graduates to our processes and our ways of doing things.*

Ex-Audit Partner.

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The Trainer referred to the strengths of his training programmes as providing students with analytical ability and teaching them to make decisions.

*The ability to weigh up a situation for the pros and cons, do some financial and non-financial analysis and to look at the ethical dimensions of a particular decision.*

Director, Training Company.

Similar to the Practitioner, the Trainer said his role is to prepare students for the workplace and exams, the test of competence in accountancy.

*We like to make sure that what we do is workplace relevant, but ultimately, it's about getting them through exams. When we're putting students under pressure, it's very much the exam that gives them focus.*

Director, Training Company.

The Trainer was consistent with the Practitioner in criticising relevant graduates, arguing that they enter training programmes with too many exemptions.

*They lack some of the basic fundamentals of accounting, double-entry, suspense accounts, depreciation and accruals. I favour an Economics graduate over an Accounting graduate, they have a broader view of what's going on in the economy.*

Director, Training Company.

The Trainer responded to my questions about Knowledge, Curriculum and Learning aspect as follows:

*Knowledge is the technical exam stuff and the technical workplace knowledge. I think the curriculum works well, especially the delivery of*



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*technical knowledge that they should know.  
Different students will learn in different ways.  
The most important thing is applying the  
knowledge to practice, it's not just about sitting  
with books and learning the material.*

Director, Training Company.

The Trainer talked about the strengths of the new apprenticeships introduced over the past four years and how they provided broader skills to students.

*Our role has changed from an accountancy  
training company to an apprenticeship provider.  
Apprenticeships have transformed the landscape,  
particularly in the last four years. Our last intake  
was 55% apprentices. If I think back ten years, it  
was predominantly graduates and the odd school  
leaver, now it's the other way around*

Director, Training Company.

Discussing the future of accounting education, the Trainer said that everyone he spoke to in the profession was busy. Their focus was on the present with limited time to think about the future. He said that his clients (employers) did not talk about accountancy skills in training because this was seen as a hygiene factor. He said that advanced skills (for example, critical thinking, people skills, presentation skills) are the key to the future of training. He also said that he thinks that smaller classrooms and more collaborative spaces, along with cloud accounting skills, will be introduced into the curriculum in the future.

The Academic opened his response by saying that he did not like referring to knowledge, curriculum and learning and instead said that he liked to refer to understanding. He explained the diversity of accounting education in the UK, including pre-92, post-92<sup>10</sup> universities and professional

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<sup>10</sup> This historic split results from when polytechnics, specialising in vocational subjects, were granted university status in 1992. Subsequently, they are often referred to as post-1992 'teaching' universities. Pre-1992 universities, in contrast, are known as 'research' universities (Stoner & Sangster, 2013).

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training organisations. He said that post-92 universities and professional training were:

*churning through the professional syllabus with a view to getting the students through examinations. The big weakness is that it's training people to be compliant, not training people to think.*

Department head, UK University.

The Academic referred to pre-92 universities as providing a liberal education.

*At the other extreme, it's about widening people's perspective making people think about how things work together. Making people think about the consequences of actions and things like that.*

Department head, UK University.

The Academic caveated the above two statements by saying that there were pockets of excellence across the sector and then talked about constraints to what could be taught at university. For post-92 universities, he said that they are constrained by the requirement to teach professional syllabi. Referring to accounting education across the whole university sector, he said that league tables and student surveys constrain it. He said that the marketisation of the university education was part of a broader issue with education generally. Referring to the secondary school system, he was critical, saying that students arrive at university asking for guidance on how to pass exams. He was frustrated with the tendency for students to want right and wrong answers and not to seek out the nuances and complexities of the modern world endemic in a liberal education.

*Students are often most happy with people who make life easy for them. People who try and do difficult things and challenge students get worse happy scores. I think the school system is partly to*

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*blame, we get students who like rules, and right and wrong answers.*

Department head, UK University.

The PAB Researcher focused his response on university accounting education, saying that it was slow to adopt change and was failing to keep up with changes in the profession.

*If we take the university, we're all starting to see a need to do some kind of **evolution**. The roles of accountants in business and practice are changing and universities need to catch up.*

Researcher, International PAB.

To illustrate his point about accounting education not keeping up with changes in the profession he said:

*Professional training is also behind the times. A Trainer from Kaplan said to me: five years ago, "what I teach people was good for three years. Now, what I teach them is out of date, by two years." Universities are even further behind and slower to change. I don't think university accounting education has evolved in the last 20 years.*

Researcher, International PAB.

The PAB researcher explained that failures in accounting education were contributing to recruitment problems into the profession:

*We are starting to experience difficulties attracting good people into the profession, to attract them we have to show that accountants can shape the world and have influence in broader social and ethical issues, such as climate change.*

Researcher, International PAB.

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## 7.1.3 What are the major debates in accounting and how do these affect accounting education?

The focus of all the respondents was the changes to the Audit profession proposed by the Brydon review into the effectiveness of Audit (Brydon, 2019). They all referred to recent audit scandals and the proposed breakup of the accounting profession to separate audit away from professional services.

The Practitioner said that the audit profession has had a bad press unnecessarily, explaining that management's failure was at the centre of audit problems. He gave three arguments for not separating audit from the professional service organisations of accountancy practices:

*Larger firms will not be able to bring in specialists from other areas of their organisation. It will also be difficult to attract graduates to a specialist audit profession. On the audit product itself, it would be impossible to obtain professional negligence insurance to insure the risk of making predictions about the future.*

Ex-Audit Partner.

The Trainer said that public scandals had tarnished the reputation of accountants. The Academic said that he was a supporter of Prem Sikka's (2015) views on the failures of the profession, especially about the state of Audit.

*Assurances about the state of affairs of corporations are key to audit. I don't go with the view that auditors aren't there to find risk, fraud and malpractice. It's important that the role is not as narrow as it is interpreted by the accounting firms.*

Department head, UK University.

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The Academic was very critical of the Big-4 accountancy firms and their role in society.

*The Big-4 are neoliberal organisations. They don't act as if they've got a public interest role in any serious sense. They use the profession as one of their roots of legitimacy.*

Department head, UK University.

The PAB Researcher focused on the proposed split in the professional to separate audit by saying the two roles are diverging:

*The level of assurance required is a different skillset from the analytics-driven, decision-making driven, business partner role that the accountant in business is becoming.*

Researcher, International PAB.

Other matters discussed included the effects of big data, automation and artificial intelligence and climate change. The Trainer said that automation was changing the nature of accountancy, but that he thought this would not reduce the demand for accountants. The Trainer also talked about sustainability, explaining that consumers and employees are concerned about such issues. He then discussed how ethics is included in professional training programmes and the challenge of making ethical decisions in a business environment.

*We include ethics in every paper they do, because there's always an ethical dimension, whether it's corporate tax or business strategy. Maybe it comes down to short-termism versus long term. You can make a make a commercial decision in the short term that perhaps isn't very ethical which adversely effects the medium term.*

Director, Training Company.

The PAB Researcher referred to changes that are occurring at a high-level

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within professional bodies and that matters such as environmental issues and climate change were moving up the agenda in accounting bodies:

*If we're not dealing with climate change, and some of the human issues, and influencing people in these matters, why do accountants exist? We need to present the data on climate change to people in an educated way to help them make decisions.*

Researcher, International PAB.

## 7.2 Researcher identity memo

The following personal memorandum is an account of my main thoughts and reflections about the stakeholder interviews through the various stages of the data collection and analysis.

All the interviewees are people that I have met previously in a professional capacity. The Practitioner and Trainer I had met once before. The Academic and PAB Researcher I had met at academic conferences. My preconceptions were that they would be reasonably representative of their area of work. The selection was through convenience, I planned to involve senior people from each of these areas as expediently as possible. I did not anticipate them to be accordingly stereotypical of their institutional areas of work aligned to the assertions made earlier in the thesis.

I was concerned they might be influenced by the views that I have published about accounting education. However, I do not consider that the stakeholders, would make comments that did not represent their professionally held views. Personal influences inevitably occur within the interview process, but I do not consider that these influences invalidate the evidence.

The interviews were transcribed using an automated voice transcription service. I employed a transcriber to correct the auto reading errors but found that it was only possible to achieve this by using my own knowledge

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of the areas they discussed. Once completed, I coded the interviews at a lower level. While there were common themes across interviews, I found that they were referring to different perspectives of the profession and accounting education. Merging them through low-level coding did not make sense. Interpreting what they were saying and presenting them as I have made more sense to me.

The Practitioner did not make negative comments about the Big-4 or the audit profession. He either avoided sensitive questions or provided a 'corporate' response. For example, he said that issues with audit are the fault of management, not the accountancy profession and provided arguments for not splitting audit away from professional services. I reflected that the interview was with a representative of the Big-4 Accountancy firms representing their commercial interests.

The Trainer was enthusiastic about apprenticeships and the potential added value that they are bringing for generic and softer skills. On reflection, I think this was rhetoric promoting apprenticeships. At ABC Accounting team members have been training with a different provider to his Training Organisation. He was promoting his organisation, but I consider his views were representative of the Training sector.

The Academic took the opportunity to criticise the profession (especially the Big-4) and the effect of league tables on university education. His criticisms seemed heartfelt and referred to matters that he considered important, they gave me confidence that the observations made in the literature review were not unreasonable. I did feel, however, that he was using the interview as a means of making some firmly held views about the accountancy profession, which he knew I might publish.

The PAB Researcher surprised me by his focus on university education and the relationships between universities and PABs. This discussion reminded me of an interview that I had in 2013 (for another research project) with a prominent UK academic. It suggested that university educators used the constraints of PAB accreditation as a reason for not

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providing a more liberal education and that academics had more influence over what they taught than they thought.

On reflection, I am not sure if the PAB Researcher misinterpreted my research as focused solely on university education. The PAB researcher did not discuss professional education and the professional education curriculum to any great extent. He did not criticise the membership of his PAB, but instead highlighted changes that were required in the profession generically. His insights into social and environmental matters were consistent with the literature review. I consider that there was an urgency to the points that he was making. He said that his views represented others from his PAB and at senior levels in IFAC. Nevertheless, I was left wondering whether the points he made were being prioritised more widely by the accountancy body and its members.

Reflecting on the interviews as a whole and considering the four perspectives from practice, training, academia and PABs as a whole, the structure and agency of the institutions involved and their effects on accounting education were transparent. The position of the Practitioner was reflective of the power his position exerts over the profession and other institutions by the existing neoliberal capitalist hegemony. While deflecting the blame for audit scandals to management, he said that accounting education is focused on the role of accountants to serve business and organisations. Responses to questions about matters outside of the commercial aspects of business or university education were limited to the viewpoint of practice. The Trainer appeared to be sympathetic to the views of the employer (the practitioner); the main viewpoint given for accounting education was that it is required to meet the training demands for work-ready labour. The Academic and PAB Researcher appeared to be constrained by the power exerted by Practice and Training. The Academic was frustrated by the PAB-dominated accreditation of university accounting education (Ellington & Williams, 2017) and the marketisation of the UK university sector (Ellington, 2017). The PAB Researcher appeared to be compliant to the power of Practice,



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referring to the failure of education as being principally a problem with university education and less critical of failures in Practice or Training.

## 7.3 Commentary and interpretations

From a philosophical perspective, the stakeholder interviews continue the *synthesis* within 3L of the MELD DCR process; questioning if the stakeholder interviews contain evidence that suggests that the *thesis* offered in the literature review might not represent reality, or that the *antithesis* argued in the theoretical chapter is flawed. The stakeholder interviews thereby continue the process commenced with the case study in Chapter 6. Evidence arising from the stakeholders' lived experiences test the whole thesis (including the case study findings) leading to the confirmation or modification of positions presented earlier. Consistent with Chapter 6, the findings are presented in order of the major themes in the literature review and theoretical argument. The analysis supporting these findings are available in appendix 2.

### 7.3.1 The crisis of our epoch, the state of the accountancy profession and accounting education.

The stakeholder interviews provide confirmatory evidence for the themes and arguments put forward earlier in the thesis and do not contradict the case study evidence. When analysing the stakeholder interviews and comparing them to the literature review and case study, it is credible that they arise from the same social epoch, mechanisms and structures. All of the stakeholders prioritised the role of accountants towards serving organisations and business economic interests. Concerns about the environment, social justice and the broader role of accountants were discussed by the Trainer, Academic and PAB Researcher, but not by the Practitioner. Issues relating to the broader societal role of accountants were often discussed as addendums to the central theme or as matters that affect the needs of business in the longer-term. The Academic and

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PAB Researcher referred to the broader role of accountants and a need for change in practice to address broader societal issues. Nevertheless, these observations were made as changes that need to occur in practice and education, not as matters currently included in mainstream accounting education.

When reviewed as a whole, the four interviews evidenced the mechanisms and structures referred to throughout this thesis. The stakeholders evidenced the dominance of decision making geared towards the maximisation of profits within the existing neoliberal capitalist hegemony. The dominance of economic decision making and how accounting is practised leads to the *raison d'être* for accounting education and how it is prioritised. I looked for evidence to support the arguments in the literature review that accounting education is based on technically vocational material (Future 1) and is focused on skills (Future 2). The Practitioner stated a clear preference for vocational training and the test of vocational skills by examination. The Practitioner's views were endorsed by the Trainer who emphasised the primary role of professional training organisations in getting students through the demanding rules-based professional examinations early in their training and applying those rules to commercial scenarios in the latter stages.

The PAB Researcher alleged that professional training was outdated and not meeting the needs of business or wider society and that university accounting education is further behind. The long-running debate about the adequacy of accounting education between PABs/employers and academics was played out. It was thereby confirmed in the stakeholder interviews that the current emphasis of accounting education is on transmitting technical knowledge. This emphasis is not reducing and being replaced with exposure to broader perspectives, alongside the development of intellectual capabilities (Flood, 2014). The Practitioner and Trainer were taking the position of the employer by emphasising the need for technical vocational training and the Academic taking the counter position by arguing for a liberal education. The Academic was frustrated

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by the constraints imposed on university education by the dominance of PAB accreditation on the curriculum. The Academic was also frustrated by the impact of league tables, which he said leads to academics pandering to students' demands for 'right answers' rather than looking for the nuances that come with understanding complex open systems. The stakeholder interviews provide evidence of the impediments to change to accounting education (Ellington, 2017). Despite their frustrations, the Academic and the PAB Researcher felt constrained and unable to influence change in accountancy education.

I argue that the stakeholder interviews support the arguments put forward in this thesis. Liberal approaches to accounting and accounting education are thwarted by the dominant institutional power structures referred to in the literature review. Neoliberal capitalism drives behaviour towards a prioritisation to profits; this behaviour is supported by the dominance of the accountancy profession and its demands. Institutional structures focus resources from all stakeholders towards prioritising neoliberal capitalism concerns, marginalising societal issues such as climate change. Accounting education follows these trends and is driven by institutional structures led by the marketisation of education towards meeting the needs of business for Future 1 (historical vocational and technical) and Future 2 (skills-based) education consistent with the descriptions provided in the literature review.

Some matters discussed by the stakeholders enhance the understanding of the lived experience of accountants and accounting education; they do not contradict this thesis; instead, they add to the understanding of reality. When referring to broader issues, the Trainer said that most businesses he works with are busy focusing on the day-to-day of running their businesses and surviving. Their focus is necessarily on the short-term issues that dominate their attention. His statement gives a possible rationale for the absence of change that addresses the broader issues facing society (discussed in the literature review). The Trainer and PAB Researcher referred to changes occurring through technology in the form

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of big data, data analytics and artificial intelligence. It was evidenced that this technology advances dominate the change agenda in professional training. Employers demand that professional training focuses on new technical skills and additional generic skills consequent of the advances. The PAB Researcher argued that universities are not keeping up with the needs of business created by the technology advances.

The Trainer presented a strong argument for apprenticeships that enhance student skills with generic capabilities such as critical thinking and decision-making. All the interviewees expressed a requirement for students to consider broader facets of business decisions beyond immediate profits for shareholders. The Trainer, Academic and PAB Researcher referred to social and environmental issues, thereby demonstrating a need to include such matters in accounting education. When referring to climate change and environmental concerns, the Trainer said they affected medium-term business decisions. The short-term needs of profit-making and surviving in business took priority. The Academic referred to them as trends in societal interests that stimulate student focus. The PAB Researcher referred to the need to put social and environmental issues centre stage in education and referred to the three Ps of *People*, *Purpose* and *Profit* being at the centre of professional values and education.

### 7.3.2 Theoretical basis and normative suggestions

The stakeholder interviews did not provide evidence to suggest that the *antithesis* argued in Chapter 4 is flawed. There were limited direct references to the points and arguments made in the theoretical section. Hence while not confirming the arguments, they were not invalidated. The Practitioner's agency was based on neoliberal capitalism; he appeared to represent the position of the Big-4 accountancy practices as described in the literature review. He emphasised that the purpose of business is to make profits, and the accountants' role is to support clients in this purpose (Brooks, 2018; Sikka, 2015). His view was that the purpose of knowledge

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and education in accounting should be geared towards 'how' to practice. The Practitioner's position is consistent with the demands for technical coherence in the accounting curriculum, driven by the misconstrued dominance of Schön's (2001) 'rigor of relevance' and that truth is tacit and located in everyday practice (see 4.4). Through absence, the Practitioner inferred that university-based liberal knowledge is irrelevant, and that the technical knowledge taught in training is useful as part of the applied learning essential for practice. I argue that the positions put forward by the Practitioner represents the flawed view of modern business that ignores the crisis of our epoch, the crisis in accounting and the failure of accounting education to prepare students to meet the broader needs of society. If Schön's arguments were adopted fully, reflections in the 'hall of mirrors' (Schön, 2001) might lead to the realisation more widely that the major issues affecting society require revisions to the approach of accountants beyond a myopic quest for profits. I argue, in this thesis, that the current dominant view in society that *doing accountancy is knowing accounting* is effectively an *epistemic fallacy*. This fallacy supports the *anthropic fallacy* and contributes to the crisis of our epoch.

The stakeholder interviews did not contradict the meta-theory proposed in this thesis that knowledge is the central element of curriculum and that curriculum predefines learning which occurs contextually. The interviewees evidenced the dominance of technical knowledge and commercial awareness as drivers for the curriculum and referred to the context in which students learn. The Practitioner and Trainer referred to the workplace and examinations as the primary context for learning accounting. The Academic bypassed my questions about knowledge, curriculum and learning, and instead referred to understanding; ironically, as he talked about understanding, I noted that he discussed various forms of knowledge.

When I consider the references to knowledge made by the stakeholders, I consider that they can be distinctly categorised into 'how' and 'that' knowledge (Ryle, 1946). The Practitioner, Trainer and PAB Researcher

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implied a preference for 'how' knowledge. The Academic was frustrated by the dominance of 'how' knowledge and also the tendency for 'that' knowledge in accounting education to be technically based. Arguably, the Academic's preference for 'understanding' requires a nuanced understanding of knowledge which takes the interrelated nature of 'that', 'how' and 'why' knowledge into account. The stakeholder interviews did not refute the arguments put forward in the theoretical section regarding Bernstein's (2000) horizontal and vertical axis and the categorisation into *singulars, regions and fields of practice*.

Section 4.5 of the theory section of this thesis argues that questions around 'why' knowledge is included in the curriculum should form the basis for how academics contextualise knowledge. By asking 'why' (Sinek, 2009), it is suggested that academics would consider the purpose of the curriculum that they are teaching and may, as a consequence, add differing perspectives beyond the existing Future 1 (historical vocational and technical) and Future 2 (skills-based) dominance in accounting education. Reflecting on how the stakeholders would answer the 'why' question. I consider that the Practitioner and Trainer would likely answer by asserting an unquestionable requirement for businesses to create increased shareholder value and thereby not worthy of further reflection. The Trainer would add that the consideration of ethical matters including environmental and social concerns is important for medium-term business decision. The Academic and PAB Researcher would be inclined to reply that the myopic focus on profits and shareholder value in the short-term is failing the broader needs of society. I consider their responses would be reflective of a more liberal, holistic approach to accounting education that includes wider perspectives.

The importance of ethics in accounting education is highlighted in the case study. In the stakeholder interviews, the Trainer directly referred to ethics education, confirming its inclusion in every subject taught on the professional syllabus. It was not mentioned directly by the Academic; this is consistent with my own experience that ethics does not feature in many

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university modules and is often taught as a separate module. When referring to the three Ps *People, Purpose and Profit*, the PAB researcher arguably implied acting ethically within this intent. The Practitioner did not mention the role of ethics, but like the PAB Researcher this does not suggest that his practice is devoid of them. Instead, they were absent in his responses to my questions. Ethics education is thereby inferred within the context of the stakeholder interviews. The absence of the direct references to ethics education is noteworthy. One logical explanation for the absence is the character given to it in the case study as an addendum, rather than it being core to the mainstream focus of accounting education. Is it conveniently boxed-off, thereby enabling items such as climate change to be included as ethical dilemmas subject to moral rather than business judgement?

The positions adopted by the stakeholders confirmed the divisions between Practice, Professional Education, University Education and the Profession concerning accounting education. The absence of a consolidated position and coherent mechanism for bringing about change to accounting education was evident. It appears that there are several opportunities to promote the wider role of accountants and social and environmental justice in the trends towards more apprenticeships and within ethics education. Firstly, the adoption of apprenticeships in professional training could be extended to provide a broader perspective, along with a focus on longer-term horizons including societal and environmental concerns. The arguments made by the PAB Researcher that university education needs to evolve to the needs of business and broader society are consistent with the arguments put forward in this thesis. A possible way forward for university accounting degrees is to adapt to become more like apprenticeships; extended with a liberal focus considering the purpose of accountancy practice, and 'why' (Sinek, 2009) accountants should realise their broader remit to society. Rather than the current apprenticeship model primarily focused on supporting business to maximise shareholder value; an alternative focus might be towards

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facilitating students to gain the 'powerful knowledge' suggested in the case study.

The stakeholder interviews demonstrate the absence of an agreed purpose for accounting education endorsed consistently across the stakeholder groups. The stakeholder interviews corroborated (and did not reject) the evidence arising from the case study, provided further validation to the thesis and antithesis, and identified additional notable points.

In the next concluding chapter, all the themes arising from this chapter and the case study (the *synthesis*) are discussed in consideration of the *thesis* and *antithesis*, and within the context of the critical realist philosophy adopted throughout.



## Chapter 8 Discussion

This chapter concludes the thesis and introduces the potential for change to accounting education aligned to the arguments put forward. It commences with a philosophical reflection of the *domain of the real* (Bhaskar, 2017). It proceeds in section two with a recap of the arguments by summarising the *thesis*, *antithesis* and *synthesis* from the earlier chapters. Section three reflects on the weaknesses that proponents of different styles of research might claim. The chapter concludes with caveats asserting that a Future 3 for accounting education based on 'powerful knowledge' should not be instigated at the exclusion of existing educational attributes. The finale is a call to stakeholders to take control of accounting education and make immediate changes to the curriculum.

### 8.1 Critical Realism perspectives

Critical realism philosophy is the central device supporting the arguments put forward in this thesis. DCR prescribes the whole structure, setting out the *thesis* in chapter 2, the *antithesis* in chapters 3 and 4, the *synthesis* in chapters 5,6 and 7. *Advocacy for change* is occurring continuously throughout investigating and compiling this thesis, gaining a momentum that will continue into my post-doctoral work and by others concerned about the change to accounting education towards its emancipation from its existing failures.

Consistent with critical realism, throughout this thesis's development, I have been reflexively identifying the empirical, actual and real. According to Bhaskar (2017), the *domain of the empirical* can be seen through experiences and observations; this is especially pertinent in the lived experiences evidenced in the case study and stakeholder interviews. It is also evident in the theoretical, philosophical, and societal state of

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accounting and accounting education literature, mostly based on empirical observations. The *domain of the actual* (ibid) is evidenced by the events experienced by the individual respondents to the empirical study and those individuals involved in the various articles and literature referenced.

Critically for the arguments that I make in this thesis, the *domain of the real* (Bhaskar, 2017) is focused on identifying the social mechanisms that influence the actual and empirical. The social mechanisms, identified by the reflexive practice of searching for the best explanations of reality, provide insights into the social structures and individual agencies that explain actions and inactions (absences). Often, when the *domain of the real* is exposed, societies' actions and absences appear “*bizarre*” in the light of repeated accounting scandals (Tett, 2019, p502) and the failure to change accounting education in line with the calls made in the literature by the accounting academia.

When reflecting on the crisis of our epoch (see 2.1) and the accounting profession's failure to align its members with changing their behaviour away from a myopic focus on short-term profits and increasing shareholder value (see 2.2). I argue that the *domain of the real* exposes ‘*functional stupidity*’ in society. The ‘*functional stupidity*’ exposed is society's refusal to accept that much of accounting knowledge is an irrelevance to the crisis of our epoch. The change to accounting education requires “a focus that includes a liberal education ideology that develops student intellectual capabilities, exposing them to wider perspectives and promoting the critique of modern accountancy practice” (Ellington, p.591).

## 8.2 Findings

The first three stages in the DCR argument made in this thesis are summarised in the following subsections.

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## 8.2.1 Thesis

There are alarming reports of the climate crisis “threatening the survival of millions of people, perhaps the majority of humanity” (Robinson, 2014, p.4). The climate crisis is identified by Bhaskar (2013) as one strand of the crisis in all four planes of human being. The primary mechanism causing the crisis is the *anthropic fallacy*, a complacent attitude separating humanity from nature. Failure to reverse the *anthropic fallacy* is arguably due to the dominant influence in our social epoch of neoliberal capitalism. A contributing influence on the crisis is the failure of accountants to fulfil their broader role in society. Accounting education supports the status quo by following a technical, rules-based curriculum anchored in the past (Future 1) and focused on the vocational needs of the economy (Future 2). Subsidiary to the *anthropic fallacy* is an *epistemic fallacy* adopted for accountancy, whereby society has taken on the belief *that doing accountancy is knowing accounting*. Disciplinary accounting knowledge applicable to multiple contexts beyond profit-making situations is generally not considered worthwhile.

## 8.2.2 Antithesis

The *antithesis* is grounded on a meta-theory of accounting education that asserts knowledge as the central element of the curriculum and that the knowledge-based curriculum predefines learning which occurs contextually. The *antithesis* argues that the accounting curriculum should be based on Future 3 for accounting education. Future 3 is based on disciplinary ‘powerful knowledge’ providing students with “an ability to partake in conversations affecting modern accounting practice cognisant of ethical and moral reference points that include social and environmental justice in business and for the wider societal role of accountancy” (Based on, Wheelahan (2010) and extended by the *synthesis* in chapters 6 and 7).

To facilitate the change to Future 3 for accounting education, I propose a model based on Bernstein’s (1999) vertical and horizontal discourses plus

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his model of *singulars, regions and fields of practice* (Bernstein, 2000). The model facilitates a process of reflection that enables educators to consider the context of the knowledge taught in their curriculum. I argue that by asking 'why', knowledge is contextualised in its current form and if it represents 'powerful knowledge' a process of emancipation of the accounting curriculum is likely to ensue.

In this thesis, I argue that the myopic focus of accounting education towards profits and returns to shareholders in support of neoliberal capitalism is misplaced and contributes to the crisis of our epoch and the failure of accounting education to respond to the crisis. By applying multiple and alternative contexts to accounting education, I argue that accounting students are more likely to gain 'powerful knowledge', to be prepared for alternative futures, and assist in addressing the crisis of our epoch.

## 8.2.3 *Synthesis*

My empirical research findings provide evidence that the thesis offered in the literature is an objective appraisal of reality and that the antithesis argued in the theoretical section is not flawed. The evidence is either through direct referral to matters consistent with the points made in the thesis or through notable absences. The absences were mostly consistent with those often present in our social epoch and the agency of the various respondents. The respondents' agency in the case study was towards the work environment dictated by neoliberal capitalist values. The stakeholders' agency was broadly aligned to the themes discussed earlier in the thesis.

The case study participants reported that the primary role of accountants is to focus on compliance and to support management in the creation of shareholder value. They did not mention the wider role of accountants in society; it was as if such a purpose does not exist. Their experience of accounting education is that it started with a Future 1 historical technical

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rules-based approach, taught using textbooks and practices often learnt by rote for time-pressured examinations and not by applying new accounting state-of-the-art software and procedures that are becoming dominant in practice. They reported that a Future 2 approach, based on the application of the rules, takes prevalence in the advanced stages of accounting education when a commercial, client-centric focus towards creating shareholder value is applied.

New themes and observations arose from the case study. The participants pointed out that circa 1/6<sup>th</sup> of the professional curriculum is devoted to ethics. The allocation of each subject syllabi to ethics education was confirmed later by the Trainer in the stakeholder interviews. The case study participants expressed a level of cynicism towards ethics education. Their cynicism extended to the overriding contextualisation of ethics within the accounting curriculum. The contextualisation is that it is important and must be learnt; however, an accountant's primary role remained the creation of shareholder value. They pointed out that, for them, this created an oxymoron, it is as if ethics is important but not quite as important as making profits. It was also observed that climate change is often taught as an ethical dilemma and not a mainstream business issue, thereby relegating it alongside ethics as a matter of moral judgement and not of primary concern to shareholders and the core purpose of accounting education.

I observed that ethics education stimulated a personal religious and moral context for considering accounting education. When ethics education was given a personal contextualisation linked to morality, it appeared to generate knowledge that was lasting and not forgotten (as appeared to be the case when knowledge was not applied in the workplace). I thereby argue that stimulating debate linked to personal morality provides an agency for students that enables them to question their actions as accountants.

The objective of the stakeholder interviews was to provide a different viewpoint to the case study, to act as a check and balance to the points

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made in the case study, and test further the arguments made earlier in the thesis. My findings are that the responses from the stakeholder interviews are credibly arising from the same social epoch, mechanisms and structures that influence the observations and arguments in the rest of the thesis. The stakeholder interviews, thereby, corroborated (and did not reject) the evidence arising from the case study, provided further validation to the *thesis* and *antithesis*, and identified additional notable points.

The stakeholder interviews confirmed the mechanisms and structures affecting the respondents, consistent with my arguments put forward in the *thesis* and *antithesis*. Neoliberal capitalism and institutional structures that impede change to accounting education (see 5.1) were highlighted within the power dynamics revealed intrinsically within the stakeholders' responses. The Practitioner appeared to respond from a position of power indicative of his importance within the existing neoliberal capitalism hegemony; references to any other societal purposes of accountancy or education were absent. Accordingly, in this context, the purpose of accountancy and accounting education is uniquely for the immediate advancement of economic benefits. The Trainer did not refute the power of Practice and focus on the needs of business. However, the Trainer acknowledged wider viewpoints and the importance of ethics, especially in the medium-term horizon for economic decision making. The PAB researcher avoided criticism of Practice or Training and instead focused his criticism on university education. The PAB researcher demonstrated a more nuanced understanding of the issues facing the profession and highlighted the need to include wider perspectives within the role of accounting. The academic's agency was influenced by his position in the neoliberal capitalist hierarchy; consequently, his influence over accounting education appeared to be suppressed. As a proponent of a liberal education, his opinions carried less apparent weight than the dominant and powerful agency asserted by neoliberal capitalism on the Practitioner. It was apparent that the academic's arguments for a liberal education that

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includes social justice are muted by the marketisation of university education (influenced by neoliberal capitalist agendas) and the influence of accreditation over much of the university accounting curriculum (a mechanism of power exerted over universities by the PABs). I argue that the societal hierarchy observed in the stakeholder interviews illustrates why the arguments for a liberal accounting education appear to be generally ignored outside of academia and are not adopted by the PABs.

The stakeholder interviews acknowledged the role of accountants as supporting business decisions towards the maximisation of profits. The interviewees confirmed that this role is altering due to technology changes, which require knowledge and skills aligned to big data, data analytics and artificial intelligence. Concerns about the environment, social justice and the broader role of accountants were discussed; nevertheless, these observations were made as changes that need to occur in practice and education in the future, not as matters currently integral to mainstream accounting or accounting education. The dominance of Future 1 (historical vocational and technical) and Future 2 (skills-based) was reaffirmed, along with a process of examination that supports vocational training and rote learning. The conflict between Practice and Academia regarding the role of accounting education was evident in the stakeholder responses. It was alleged by the PAB Researcher and Academic that professional training is outdated and not meeting the needs of business or wider society and that university accounting education is further behind and in need of *evolution*.

The meta-theory proposed in the *antithesis* that knowledge is the central element of the curriculum and that curriculum predefines learning which occurs contextually, was not refuted by the case study or the stakeholder interviews. I found no suggestion arising in the empirical research that the theoretical arguments are flawed.

The stakeholder interviews confirmed the separation of ethics education from the core business requirement for commercial acumen. In this thesis, I challenge accounting educations to consider whether separating ethical

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issues and including climate change within ethical education leads to a tendency to exclude these matters from everyday business decision making. By excluding ethical dilemmas from the mainstream commercial purpose of accounting education, they are potentially considered moral judgements rather than business judgements. I argue that in a neoliberal capitalist paradigm, such categorisation of ethics inevitably leads to the lack of action by accountants concerning social and environmental justice necessary to address the crisis of our epoch.

Additional notable points arose from the stakeholder interviews. The Trainer highlighted that the pressure on accountants and businesses to make a profit and survive leads to a disregard of wider issues allied to social and environmental justice. All of the stakeholders highlighted that technology advances affecting modern accountancy demand attention, thereby distracting focus away from the apparently less immediately demanding pressures such as climate change. The Trainer highlighted that accountancy apprenticeships are becoming the dominant mode of training for the accountancy profession. The change to apprenticeships needs to be included in any proposed changes to accounting education. For example, as part of the change to accounting education, should university degrees be redesigned as liberal apprenticeships based on 'powerful knowledge'?

### **8.3 Weaknesses**

The restricted length of this thesis to 45,000 words is a constraint. The nuanced arguments presented could otherwise be extended and tested further in an extended thesis. Proponents of positivism, interpretivism and descriptive reporting of the actual and empirical might accuse this thesis of weakness because it does not make factual truth claims based on empirical observations. Such narratives seldom challenge or criticise the status quo and are inappropriate methods for answering the research question posed in this thesis.



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The normative positions put forward and arguments made are my best interpretation of reality based on judgements and experiences from 46 years of practising as an accountant in commercial and educational settings. The arguments have been tested through empirical research. According to critical realism, its fallibility, is in fact, its strength. It accepts that reality exists but is independent and separate from our knowledge of it (*Ontological Realism*). While being relative and fallible, rich narratives arising in the literature and empirical research about complex open systems such as accounting education can represent authentic interpretations of the beliefs about reality (*Epistemological Relativity*). I argue that the *thesis*, *synthesis* and *antithesis* present strong arguments for *advocacy for change* to accounting education to be based on 'powerful knowledge' that support the wider role of accountants allied to social and environmental justice (*Judgemental Rationality*). Finally, in this thesis, I call for a non-anthropocentric ethical basis for accounting education and, more generally, for society (*Cautious Ethical Naturalism*), to address the crisis in all four planes of social being (Bhaskar, 2017).

## 8.4 Powerful knowledge and *advocacy for change*

This thesis is not an attempt to define the curriculum; instead, it emphasises the importance of 'powerful knowledge' in accounting education. It is not suggesting that workplace technical knowledge is worthless or that teaching accounting in a business context is inappropriate. It argues that students should be provided with knowledge that is separate from their work experience, thereby making it usable in different contexts. The objective is to emancipate accounting education from the control of neoliberal capitalism and to teach alternative uses for accounting beyond a myopic view of profits and increasing shareholder wealth.

Teaching what accountants do is often a suitable context for practising the application of disciplinary knowledge, but not without critical reflection. Not

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mentioning the failure of audits to identify accounting practices that omit assets and transactions and how these failures occur is a failure in accounting education. There is a fundamental omission in the curriculum when tax avoidance schemes that fail to reflect the economic reality of the underlying transactions are not recognised. Discussions about the morality of tax avoidance compared to the relative wealth of the individuals paying for the taxation advice and discussions about tax evasion (through the tax havens, for example) should not be ignored. Ignoring the crisis of our epoch and how accounting practices could be realigned to meet the challenge, is a failure with far-reaching ramifications. I do not argue that accounting education is devoid of the criticism of practice or the inclusion of wider issues; instead, in this thesis I have focused on the major trends and common practices reported in the literature and evidenced in the case study and stakeholder interviews.

By asking ‘why’ we are teaching knowledge, we can focus on its true purpose. What is its value, and to whom? Does it support rich elites to the detriment of broader society? Can it support the broader role of accountants allied to social and environmental justice? Are there better ways of thinking about the challenges to society? These questions challenge the current myopic reliance on the drive for making profits and creating shareholder wealth at the cost to wider society. In this thesis, I argue that by including climate change in ethics education and separating ethics education from the core purpose of accounting education, it is consigned to moral judgements. Within the priorities imposed on accountants by business and wealth creators, moral judgements are often considered as secondary and not of primary importance to the immediate needs of survival and short-term profit-making. Important issues effecting the wider roles of accountants allied to social and environmental justice are thereby side-lined.

Consistent with my arguments in this thesis, the accounting curriculum should be revised. To honour the pledge made by 14 of the PABs to put climate change at the forefront of their work (UNFCCC, 2020) (see 2.2), I

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suggest that these PABs revise their professional curriculum to include a compulsory module at the final professional level, requiring trainee accountants to study the issue of climate change and the associated risks of the *Anthropocene* plus the broader societal role of accounting. In addition, these PABs should require their members to undertake compulsory education on the consequences of not meeting the climate targets set by The Paris Agreement (UNFCCC, 2015). Finally, PAB accreditation of relevant degrees should be enhanced to include a compulsory requirement to include a module on the wider role in society allied to social and environmental justice. Actions such as these are required to change accounting education to fulfil its potential in society and to address the urgency of the crisis of our epoch.

In this thesis, I argue that the stakeholders (Practicing Accountants, Trainers, PABs and Academics) must reflect on the curriculum and the purpose of accounting education. I call on them to ask how accounting practices should change and collaborate to design an accounting curriculum that supports the future. Finally, I call on accounting academics to take control of accounting education and to dictate the *singulars* and *regions* required for a Future 3 for accounting education that includes the wider role of accounting allied to social and environmental justice. It is the responsibility of academics to take control of the curriculum, put their arguments to the professional accountancy bodies (PABs) and fulfil a role in averting the crisis of our epoch.

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# Appendices

## Appendix 1 - Case study - themes and responses

Section in thesis	Theme	Respondent grouping
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2.1	Our social epoch personal concerns / values	Qualified Accountants	Trainee Accountants and Assistant Accountant
	<b>Note: Religious context (new theme), linked to morality.</b>	Good work life balance. Feeling healthy.	Faith. Love and caring. Financial stability. Family values. Being a good parent.
		Treating people as you would like to be treated. Kindness, caring and respect.	Good work life balance. Feeling healthy.
		Religious perspectives.	Being an accountants as making money for clients becomes a priority and is a challenge to religious values.
		Society needs to change due to moral and social issues. Issues referred as 'family values'. Complex matters that are all related.	Technology and automation will result in less work and employment.
		issues includes, social inequality, such as racism.	Don't worry about the future, deal with it as it happens approach.
		Concern for the erosion of freedoms due to pandemic lockdown	Work life and personal life are two separate things.
	<b>References or referrals to climate crisis.</b>	Absent.	Absent.

## Powerful Knowledge in Accounting Education

2.2	State of Accounting profession	Qualified Accountants	Trainee Accountants and Assistant Accountant
	<b>Role of Accountants.</b>	People that count things, gives comfort and assurance.	The role is about complying with the regular.
		Role of accountants: business role, increasing shareholder value /wealth.	Technology is changing the role.
		Look after finances so that managers can run the business.	Being asked to be creative with accounting by clients offended my personal values.
		Shift over time from trusted advisor to profit-making focus.	
		The role is changing due to technology changes. Big-data, analytics and A.I.	
		Need to know more now than the did in the past.	
	<b>Recent scandals and criticism of profession.</b>	One mentioned issues with audit, issues with tax evasion and avoidance and wider role, plus technology and A.I.	Struggled to respond to questions about state of the profession and recent scandals.
		The other struggled to engage with the question.	
	<b>Broader role of accountants.</b>	No reference made.	No reference made.
	Mention of the words "neoliberal" or "capitalism".	Absent.	Absent.

## Powerful Knowledge in Accounting Education

2.3	State of accounting Education	Qualified Accountants	Trainee Accountants and Assistant Accountant
		What has been emphasised as important: Ethics, Technical competence and Commercial awareness.	Early years rules based technical knowledge prepares you for more education but not practice.
		Technical rules-based focus = especially in earlier years.	Doggedly following technical rules and not providing skills for practice in early years.
		Commercial awareness applying the rules learnt earlier.	Knowledge emphasised as important but 'how' it is applied and 'why' it is important is not explained.
		Focus on increasing shareholder value.	Some of the knowledge fundamental to understanding the work environment, especially for progression in the job role.
		Answers are either right or wrongs, whereas in real life matters are nuanced.	Leant more from practical application than from learning theory.
		Satisfying the client becomes more important later on in professional examinations.	Emphasis on passing examinations.
		Difficult to complete exam and be commercial in time given.	Based on outdated textbooks and practices.

## Powerful Knowledge in Accounting Education

2.3	State of accounting Education (continued)	Qualified Accountants	Trainee Accountants and Assistant Accountant
		Syllabus was insufficient for the requirements of work in a small practice. Some material no relevant for small practice.	Not keeping up with trends in the workplace. Years behind developments in the workplace and have to cover too many things.
		Part of a system that has to be followed. Not necessary the best solution. Could be updated to modern workplaces and latest technology.	Old textbooks and traditional methods (e.g., from manufacturing) are used.
		Criticism of accounting degree, much of it now of no use. Although some transferable skills are useful.	Broader focus required on wider worldwide issues.
		Environmental items getting onto the teaching agenda as ethical issues, not commercial issues.	
	Liberal accounting education.	Implied at times otherwise absent.	Implied at times otherwise absent.



## Powerful Knowledge in Accounting Education

New theme	Ethics in education	Qualified Accountants	Trainee Accountants and Assistant Accountant
		Being ethical makes you feel better in yourself.	Mostly basic common sense.
		Ethics is including in every subject area. Its an overkill. It becomes annoying.	Only if you had no moral compass, would it make a difference to practice.
		Relating ethics to social aspects, e.g. would you want your friends and family to know you were involved in xyz.	Practical implications and exams are different. E.g. small gifts accepted in practice, but ruled out in exams.
		Stereotype of accountants cooking the books.	Box ticking exercise.
		The overall focus is on commercial acumen, ethics is then added. It's as though they are saying "We've taught you ethics - now it's up to you".	

## Powerful Knowledge in Accounting Education

Chap 3	Critical realism - Mechanism, structure, agency, power.	All respondents
		Responses from a work perspective. Work and earning money is important to them individually. Hierarchy of thought appeared to be work, education, personal perspectives and wider social perspectives last.
		Young people, not overly critical of the world or institutions.
		Individual perspectives. Including religious perspectives.
		Moral judgements of right and wrong.
		Clear influence of neoliberal capitalism and that this position is endorsed by accounting education. You fail the exams and you do not qualify. The focus of work, the profession and accounting education is shareholder value. Technical knowledge to provided earlier in the curriculum to be applied to profit making decisions. Environmental decisions are ethical decisions, not commercial.
		Dominant structures in accounting education marginalise ethics, which in turn marginalises the broader role of accountants allied to social and environmental justice. Effectively, positioning them outside the primary purpose of accounting and business.
		References to qualifying and what it is to be a 'qualified' accountant.
		Influence of ABC Accounting, social and environmental impacts narratives and my personal concerns about social and environmental justice - not apparent.
		Influences as me as the boss. Wanting to impress me. Subtle signs in places and more obviously at others.

## Powerful Knowledge in Accounting Education

3.2	Meta-theory	Qualified Accountants	Trainee Accountants and Assistant Accountant
	Knowledge drives curriculum.	For knowledge to be useful it needs to be applied at work.	Struggled to distinguish between = knowledge, curriculum and learning.
			Emphasis on technical - link to practice
	Distinction between 'that' and 'how' knowledge.	Difficult to distinguish between 'that' and 'how' knowledge - often interdependent.	
	Curriculum and ideology.	Customer emphasis.	Shareholder value emphasis.
		Curriculum repeated in degree and professional qualifications. Curriculum is too broad.	
		Discipline-led scholarly academic model. Other curriculum models were absent.	
	Learning is contextual.	Learning in the context of being a professional accountant.	
		Learnt better in a classroom environment. Proformas and templates are useful.	
		Learning appears to be context dependent.	

## Powerful Knowledge in Accounting Education

4.1	Theory	All respondents
	Horizontal contexts.	Work and social contexts separate and not seen as related.
	Vertical hierarchy of knowledge.	Technical rules based knowledge at lower level than commercial acumen. Commercial acumen the eventual purpose. Thereby putting a commercial context at the top of the hierarchy of knowledge.
		Strong accounting grammar was evident.
	That' knowledge - Singulars, Regions and Fields of Practice.	Regions = Technical Knowledge. Fields of practice = Commercial / customer focus.
	How' knowledge - Schon - contextual aspects - applying knowledge.	Fields of practice = customer focus is the primary focus of accounting education.

## Powerful Knowledge in Accounting Education

### Appendix 2 – Stakeholder interviews - themes and responses

Section	Theme	Respondent			
2.1	<b>Our social epoch concerns / values</b>	<b>Practitioner</b>	<b>Trainer</b>	<b>Academic</b>	<b>PAB</b>
	<b>Acknowledgement of severity of issues.</b>	No.	No.	No.	No.
	<b>Social and environmental issues.</b>	No mention.	Discussed of ethics in education. Highlighting that every decision has an ethical dimension.	Proponent of a liberal education based on understanding and Anti-Big4, hence social and environmental aspects of education are forefront.	Environmental issues especially climate change moving up the agenda.
			Short-term decisions often non-ethical. Ethical matters effecting the medium to long terms.	Cynical that environmental matters are popular in education at present.	Liberal thinker, but also espousing views of the PABs. E.g., supporting business in paramount.
		Employers focused on survival and thereby not making good ethical decisions.	Critical of Neoliberal Capitalism - proponent of social and environmental justice.	Views acknowledging climate change and environmental issues are from a business need perspective. Impression that he is ahead of the 'curve' for PAB thinking.	

## Powerful Knowledge in Accounting Education

2.2	State of Accounting profession	Practitioner	Trainer	Academic	PAB
	<b>Role of Accountants.</b>	The accountant's role is to support business by providing accounting and financial support to the commercial aspects of organisations.	Consistent with Practice.	Role described by Practitioner and Trainer as a positive response. Normative response: Role is to make information understandable. Accountants should display a high level of ethics.	Consistent with Practice and Trainer.
	<b>Overtime.</b>	More specialist and increased number of things to consider.	Changed to be about outputs instead of inputs.	Role has become about selling services rather than providing a service. The profession is renegeing on its contract with the state.	Accounting is now a business advisor role.
	<b>Challenges of: Technology changes. Big-data, data analytics and A.I.</b>	Referred to.	Referred to.	Referred to.	Referred to.

## Powerful Knowledge in Accounting Education

2.2	State of Accounting profession (continued)	Practitioner	Trainer	Academic	PAB
	<b>Recent scandals and criticism of profession.</b>	Brydon Audit changes = Focus of response to debates affecting the profession.	Accounting has a tarnished reputation.	Audit role is not as narrow as the profession argues. Auditors should find risk, fraud and malpractice.	The level of assurance required is a different skillset from the analytics-driven, decision-making driven, business partner role.
		Audit profession has a bad press unnecessarily.	Challenge of making ethical decisions in a business environment. There is always an ethical dimension.	Big-4 are neoliberal organisations.	
	<b>Broader role of accountants.</b>	No reference made.	No reference made - but implied later in discussion on ethics education.	Not enough responsibility for the social aspects of accounting is taken. The environment and sustainability is fashionable at the moment.	Trust ethics and reliability. Moving away from pure financial objective to three Ps people, purpose and profit

## Powerful Knowledge in Accounting Education

2.3	State of accounting Education	Practitioner	Trainer	Academic	PAB
	General state.	Best education takes place on the job.	Professional training provides analytical ability and decision making. Provide the ability to do Financial and non-financial analysis and then look at the ethics of a situation.	Existing models teach students to be compliant. Post-92 and Training company's - churning through examinations.	Professional training is behind the times. It's out of date at the point of delivery by at least 2 years.
		Passing exams under time pressure test technical ability.	Primary focus is the workplace and examinations.	Other extreme is to widen peoples perspectives.	
			Confirmed that ethics is included in every exam paper.		



## Powerful Knowledge in Accounting Education

2.3	State of accounting Education (continued)	Practitioner	Trainer	Academic	PAB
	University Education.	Preference for Humanities graduates over Accounting graduates with preconceptions about the role.	Accounting graduates have too many exemptions and don't know the fundamentals. Favour Economics to Accounting graduates.	Constrained by requirement to teach professional syllabi. League tables and student surveys are a major constraint. Students want right and wrong answers not nuance and complexities leading to understanding.	University education was the focus of response. University education requires evolution.
	Changes.	Needs to be more like an MBA.	Apprenticeships are at the cutting edge of training and are becoming dominant.	Need to become a liberal education that makes people think.	Accountants need to shape broader social and ethical issues.
			Advanced skills such as critical thinking, people skills, presentation skills are key to the future. Small groups, collaboration and cloud accounting will be important going forward.		Environmental issues and climate change are moving up the agenda.

## Powerful Knowledge in Accounting Education

Chap 3	Critical realism - Mechanism, structure, agency, power.	Practitioner	Trainer	Academic	PAB
		Powerful position of Practice, over other institutions. But verbal acknowledgement of power unspoken.	Talked from an employers perspective. The employers are his customers.	A proponent of liberal university education. Anti Accountancy Profession - especially Big-4.	Avoided criticism of employers or Trainers. Focused criticism on University education.
		No negative comments about Big-4 or accountants. 'Corporate' agency. Represented Commercial interest of Big-4.	Enthusiastic about apprenticeships.	Constrained by institutions and requirement of accreditation system to follow professional syllabi. Critical of league tables and the marketisation of universities.	Proponent of change, not criticism - looking o the future.

## Powerful Knowledge in Accounting Education

3.2	Meta-theory	Practitioner	Trainer	Academic	PAB
	Knowledge drives curriculum.	Response concentrated on learning how to do the job.	Technical knowledge.	Understanding is more important than the split of Knowledge, Curriculum and Learning.	Did not respond at this level.
	Curriculum and ideology.		Delivery of the technical knowledge.		
	Learning is contextual.		Application of knowledge to practice.		

4.1	Theory	Practitioner	Trainer	Academic	PAB
	Horizontal contexts.	Hierarchy of knowledge demonstrated by examination led technical and applied knowledge supporting practice.	Knowledge split between technical knowledge and generic skills.	Didn't refer to social aspects of knowledge to any great extent.	Three P's People, purpose and profit - would spread knowledge across this axis.

## Powerful Knowledge in Accounting Education

4.1	Theory (continued)	Practitioner	Trainer	Academic	PAB
	Vertical hierarchy of knowledge.	Context for knowledge is business, very little social context implied.	"how' knowledge dominant to 'that' knowledge. 'That' knowledge access to allied 'how' knowledge.	Understanding at the top of the hierarchy. Disrupted by students wanting right and wrong answers. Caused by schools and tendency in society.	Focus on knowledge required for data analytics and AI. Purpose of knowledge is ultimately to support business (and society). Understanding nuance.
	That' knowledge - Singulars, Regions and Fields of Practice.	Regions and singulars dictated by fields of practice.	Regions and singulars dictated by fields of practice.	Frustrated that universities education is led by fields of practice.	Regions and singulars dictated by fields of practice. Aware of the need to develop singulars and regions for such matters as data-analytics.
	How 'knowledge - Schon - contextual aspects - applying knowledge.	Totally immersed in the practice dominated view of knowledge	Immersed in the practice dominated view of knowledge. Ethical decisions and environmental issues considered as medium-term issues, given less priority when businesses are stressing about survival.	Frustrated by fields of practice led approach caused by neo-liberal capitalism.	Mixed contexts. I don't believe he was supportive of a fields of practice led approach to knowledge.