ACTION-RESEARCH IN EDUCATION:
A NARRATIVE OF A LONGITUDINAL CASE STUDY

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Abstract

In recent years some academics have started to approach the study of Accounting from the perspective of social studies, and several journals have evolved to promote such an approach. These academics believe accounting practices are understood better when considered from a perspective which acknowledges the psychological, emotional and intuitive influences which impact upon individuals preparing and using accounting information. Many people no longer accept Accounting as an "objective and neutral", "true and fair" record of financial transactions; it may be better understood from a social studies perspective. This will involve a change in accounting education towards a more holistic approach which goes beyond the 'technical'. However, many university courses are still taught from this technical perspective.

Educational practice generally has developed in such a way that many students are encouraged to consider education to involve little more than the rote learning and regurgitation of 'true' facts. Such learning may enable students to become suitably qualified to gain employment within contemporary society, but I believe university students should obtain more than this. They should be encouraged to acquire attributes which will allow them to continue to develop throughout their lives, and to aid societal development.

This report provides a narrative concerning the development of a fourth year integrative course, which encourages students to approach Accounting from a social-studies perspective, and to challenge current practices where they deem it appropriate. The course is student-centred. It involves six modes of learning developed from ideas furnished by Rogers (1983). It provides an example of a longitudinal study, which describes the development of a course over five iterations. I attempt to provide holistic learning opportunities which will encourage students to develop attributes which I believe will benefit their ongoing development. I undertake an investigation into the immediate impact of the course, and into its longer term impact on graduates to ascertain if the graduates believe, after they have spent several years in the workplace, that the course did provide holistic learning opportunities and outcomes. I attempt to evaluate the use of an 'action-research' methodology in developing the course, and the use of 'narrative' for reporting on the design and implementation process.

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ACTION-RESEARCH IN EDUCATION: A NARRATIVE OF A LONGITUDINAL CASE STUDY

PART ONE: INTRODUCTION

Chapter 1: OVERVIEW

1.1 Introduction

This chapter describes the purpose of the study, the methodology adopted, and the study's contribution to knowledge. Central to the study is a narrative of an action-research-based case study concerning curriculum design and development, in the Department of Accounting at Waikato Management School, The University of Waikato. The course involved is a fourth year undergraduate integrative[1] course: *Accounting, Organisations and Society*.

The study developed as a consequence of my experiences as an accountant returning to academia. I encountered educational experiences which made me question the current purpose of a university-based management education, and particularly accounting education. I wondered about their role in, and their relevance to, contemporary society. I wrestled to cope with, and make sense of, my environment. The *Accounting, Organisations and Society* course is my attempt to create an holistic learning[2] environment in which students are encouraged to develop personal qualities, as well as acquire knowledge.

1.2 Background

When I returned to university teaching in 1987 after working as an accountant in industry[3] I became aware of a shortcoming between the technical knowledge which I was presenting to students, and the knowledge and human skills required by accountants to operate successfully in the commercial world. In order to document this problem I

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[1] An integrative course is one which requires students to merge their acquired knowledge and skills from many subject areas in order to address broad management problems.

[2] See 2.7 for a discussion of what is meant by the term "holistic learning".

[3] Brief autobiographical notes are provided at 2.3.

embarked on a project with a colleague in which we interviewed senior accountants in 20 large New Zealand companies (Kelly and Schafer, 1990). We identified behaviour falling outside of the narrow economic and conventional accounting framework within which most student accounting texts are written. We found that practising accountants professed views outside of the economic reductionist[4] framework.

Graduates who have received training within a rigorous economic framework may be troubled with a role identity problem as they struggle to identify their purposes in employing organisations. The education I received before joining the workforce was instrumental in opening employment opportunities to me, but it did not provide a good basis from which to understand organisational life. On joining the workforce I had to adjust my perspective, better to understand my environment. On returning to academia I, initially, taught students how to pass examinations rather than preparing them for organisational life.

I believe that the study of accounting practice can better be understood from a broad social science perspective than from an economic perspective. A study of textbooks demonstrated the inadequacy of the narrow economic focus of curricula in Management Accounting (2.4). Prevalent curricula appear to encourage students to acquire knowledge of long established technical facts and procedures. I believe that much of the subject matter in textbooks does not reflect practice in contemporary business organisations.

1.3 Accounting and accounting education in contemporary society

There has been change in the study of Accounting in society by senior academics. Several journals which challenge the traditional view of Accounting have emerged: *Accounting, Organizations and Society; Critical Perspectives on Accounting; Accounting, Auditing and Accountability.* These journals have carried many articles challenging the traditional view of Accounting and suggesting alternative approaches to understanding accounting practices. However, they have provided little help in

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[4]Economic reductionism requires all decision models to be constructed within a purely economic framework. Such models exclude the consideration of the effects of such factors as intuition, emotion and altruism on decision outcomes.

suggesting how the more informed approaches which they advocate might be introduced to students in the classroom, or how students might be prepared better for the contemporary commercial world which is described in their articles.

Some articles have criticised the role of accounting education in society (Hopwood, 1988; Lee, 1989; Puxty, Sikka and Willmott, 1994) but have not provided detailed suggestions on how better to deliver accounting education. Four journals covering accounting education have emerged: *Issues in Accounting Education, 1983; Journal of Accounting Education, 1983; The Accounting Educators' Journal, 1988; Accounting Education, 1992*. The first three of these journals are based in the United States and have arguably devoted too much attention to the satisfaction of the accounting profession's demands, rather than the education of accounting students. *Accounting Education* is edited by Richard Wilson in Britain.

Wilson launched the journal in 1992. In his editorial essay introducing the journal, Wilson described the current state of accounting education (Wilson, 1992). He recognised that changes were necessary in accounting education practices. He referred to initiatives in the United States, Australia, and the United Kingdom. He talked of both "better preparation of future accounting practitioners" and attempting "to promote excellence in accounting education" (p. 4). He specifically included "Incorporating critical thinking/Critical Theory into the curriculum" (pp. 5-6) as an educational objective.

Wilson notes the Institute of Chartered Accountants in England and Wales' need for 'business professionals' to be produced. He notes the need to develop appropriate specifications of competencies for educators to address. He recognises a need to change from the "What do you know?" based accounting education to the action oriented "What can you do?" approach. He warns that this movement requires a change in the way that educational outputs are measured. Wilson quotes Lee (1989) who is concerned that:

> Accounting practitioners are conditioned by the habits of thought that are passed on through successive generations which results in their being unable to accept knowledge other than that by which they themselves have been conditioned (p. 7).

He references Sterling's phrase, "trained incapacity in accounting" (1988, p. 17). It may be that too much educational effort has been directed at passing on outmoded technical procedures.

The Accounting Education Change Committee (AECC) in the United States has realised that it is impossible to teach student accountants all the possible things they may need to know in lifetimes as accountants. It is not the knowledge bases, that have to be the object of educational outcomes, but the students themselves. AECC (1990) wants students to be educated ready to *become* accountants, and to achieve this they must learn how to learn. Change in educational practice is necessary. However, AECC has not published any narrative similar to this study. Some would argue that AECC has been captured by the large accounting firms, to the detriment of its 'proper' educational responsibilities (Davis and Sherman, 1996).

The Bedford Committee in the United States reports, "Professional accounting education, which has remained substantially the same over the past 50 years, is generally inadequate" (1986, p. 171). The Australian *Report of the review of the Accounting Discipline in Higher Education* (1990) describes, "Accounting education as being in a state of 'chronic neglect' and in 'great need of support and revitalization'" (Tippett, 1992, p. 99).

I have located a limited amount of critical literature on education generally (Gibson, 1986; Postman and Weingartner, 1971; Young, 1989). This literature has helped to guide my attempts to improve accounting education in my classroom. Rogers (1983) has influenced my educational developments greatly. His ideas have encouraged me to introduce a student-centred learning approach. My objective is to help the students to learn how to develop themselves. The students are challenged to develop themselves holistically[5], as self confident, critical citizens who know how Accounting is used in organisations and society. I have attempted to provide the students with opportunities

[5]"Whole people"develop specific skills and technical expertise but they develop also general social skills and a sensitivity to the views of others. Whole people are concerned with continuing self development, and with societal developments. See 2.7 for further discussion of the holistic concept.

to identify, and practice, the associated capabilities. My aim is to encourage students to learn how to improve the society which they graduate into. It is not possible to teach what the future changes in society will (or 'should') be. I believe it is possible to encourage students to learn how to enjoy, and contribute to, the development of an emergent society (Kelly and Alam, 1999).

The uses of Accounting in society are neither clear nor obvious (Burchell et al., 1980). However, Accounting is being used increasingly to influence and justify decisions in many areas of society[6]. The Institute of Chartered Accountants in New Zealand has started to demand university graduates in Accounting who are able to contribute more than a knowledge of how to follow rules in a technocratic manner.

Universities are charged with being the consciences and critics of society (New Zealand Education Act 1989, Section 162, 4a). Universities must ensure that future graduates are willing and able to make value judgements concerning societal developments, if the universities are properly to discharge this responsibility.

The unproblematic universals supporting the thinking frameworks adopted by modern decision-makers are challenged by postmodern analysis. The universals often shield the decision-maker from the need to employ moral and ethical criteria (Willmott, Puxty and Sikka, 1993). If a postmodern perspective is adopted, problems with contemporary management education become apparent (3.2).

1.4 A summary of the perceived problem

I believe that many students of Management are not being provided with a broad education which will best equip them to make decisions and realise their full potentials in society, at either a personal or a societal level (Kelly, 1999). Many students leave university with a narrow technocratic knowledge of Accounting which does not fit them well for integration into the workforce in a developing society. I argue that students

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[6]The press has been full of examples of this. For one instance see the New Zealand Educational Review article of 22 May 1996, *Ethics need to be taught*, in which the Employers' Federation education and training adviser, Marilyn Davies, states: "Narrowly focussed business programmes which avoided the bigger moral issues lurking in the background were ultimately dishonest, signalling to students that it was acceptable to move in the world of business *with blinkers on.*"

require a more holistic learning experience but much of the literature which underpins contemporary accounting courses is not appropriate for this.

The accounting literature provides few articles which address holistic learning in students. There is a lack of discourse generally concerning what the purpose of a contemporary university education should be. I believe there is a gap between what tertiary education should provide and what is being provided. This case study is my attempt to close the gap.

1.5 The purpose of this study

The purpose of this study is to develop, and evaluate the effectiveness of, a course for fourth year university students of Accounting (*Accounting, Organisations and Society*). The course incorporates holistic learning experiences that are intended to help students acquire attributes beyond the technical, that are reasonably to be expected of all graduates, including graduates of accounting programmes.

Two questions related to this purpose are also addressed:

> 1. What classroom practices need to be employed in order to provide the students with the best opportunities to benefit from the new course?

and in consideration of these practices:

> 2. How must the teacher[7] change him/herself, and his/her teaching style, in order best to benefit the students of the class?

Additionally, I evaluate:

- the use of an 'action-research' methodology in developing a new course.
- the use of 'narrative' for reporting on the design and implementation process.

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[7]The term "teacher" is not a wholly satisfactory one because of its various attached meanings within the Western *status quo*, similarly nor is "lecturer". The two terms, however, will continue to be used in this study because of their widespread usage in our society and the absence of any obvious succinct alternative; a better term might be, "facilitator of learning".

To help confirm the need for such a course I provide an analysis of my own tertiary educational experiences, an analysis of current accounting texts which underpin accounting courses, a review of accounting-educational discourse, and a review of the broader educational literature.

The evaluation of the course takes into account the longer-term, as well as the immediate, impact of the course on students. Thus, retrospective feedback from graduates of the course who have spent several years in the workplace is obtained as well as feedback from students as they participate in the course.

1.6 The advancement of knowledge

The study provides a viewpoint regarding the attributes which university graduates in Management should have acquired, and how the attributes might be provided. Future course designers are enabled to draw from this narrative information concerning course ingredients which have the potential to create an holistic learning experience. An example of educational research using an action-research methodology is provided. The use of narrative to communicate a teacher's own experiences and insights to colleagues, is demonstrated. A retrospective evaluation of the course, by graduates with several years of workplace experience, is provided.

The need for such research has been identified by others: Halper, 1988; Ramsden, 1998. Most of the attributes which graduates of the course are encouraged to develop will be equally beneficial to university graduates in many disciplines, because the course is an integrative course which attempts to consolidate prior learning and prepare students to contribute to societal development following graduation.

1.7 Methodology: An action-research narrative

This is a self-reflective case study. I narrate what is taking place in the classroom during the development of an integrative accounting course in an action-research environment. Action-research encourages those involved to be aware of their own practices, and be prepared to change them. In this study it provides a learning situation in which the students are encouraged to provide input to help to shape the development of their environment. The particular variant of the action-research methodology which I employ

is termed Practitioner Action-Research (PAR). The use of the word "practitioner" acknowledges a link between the researcher's 'normal' role and the activities in the research environment: it proclaims an attempt to remove the dichotomous division between theory and practice.

I learn from revisiting, and reflecting on the experiences as I narrate them. I construct propositions concerning accounting education. These propositions are grounded in my own experiences. A narrative approach is used in describing the project (Clandinin, 1992; Enns, 1993; van Manen, 1994). The narrative approach enables readers to learn with me. It allows me to provide a personal (autobiographical) account of the educational project and the reasons why I chose to undertake it[8]. Readers are informed of my perspective on management educational practices, and how it came about.

The classroom provides the environment in which the course is developed. "The ideas of scholarship in teaching, and of teaching as an inventive professional activity ...place it closer to, rather than further from research" (Ramsden, 1998, p. 355). Improved practice represents the production of new knowledge.

1.8 Scope of the study

The study is limited to an examination of the development of one course, largely by one person in one accountancy education programme. It is constrained by one researcher's selective attention to what is considered to be salient and significant. Thereby I am setting a framework on my narrative, within limits which I choose. In choosing the limits I am imposing a restriction on my research. Camus (1962) observed, "The very best photographs betray reality - they result from an act of selection and impose a limit on something that has none" (p. 234). However, there is merit in attempting to take good photographs, because what they reveal (though partial and subjected to limits chosen by the photographer) can be instructive to their observers. Similarly I believe there is merit in providing a narrative such as this, which provides a record of a longitudinal study over five iterations. The longitudinal approach is evidenced by the

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[8] "If the actors do not bring with them, and into their discourse, their individual life histories, their identities, their needs and wants, their traditions, memberships and so forth, practical discourse would be at once robbed of all content" (Habermas, 1982, p. 255).

number of iterations. The narrative is longitudinal also across each iteration because it contains discussion of daily development, rather than providing five 'snap-shots'. A rich narrative makes it possible for other educationalists to identify potentially useful skeletal[9] attributes of the courses (Laughlin, 1995). Longitudinal narratives on tertiary accounting education courses are scarce.

1.9 OUTLINE OF THE STUDY

PART TWO: RECOGNISING THE PROBLEM: THE MALAISE OF ACCOUNTING EDUCATION IN CONTEMPORARY SOCIETY

2.0 The background to the study

I provide an autobiographical account of my educational experiences and a critical examination of the textbooks which are used to support courses in Management Accounting. I discuss current problems in Western society which may be linked to deficiencies in tertiary education. The educational literature is examined. Carl Rogers' ideas concerning the place of education in society are introduced. A discussion of the term "holistic learning" is provided. The purpose of the study is revisited.

PART THREE: THEORY AND METHODOLOGY

3.0 Postmodernism, action-research and the use of narrative

The problems of attempting to create knowledge in the postmodern world are discussed. The choice of the action-research methodology is explained and the use of narrative to report my results is justified.

PART FOUR: EMPIRICAL

4.0 Making a start

A narrative of my return to lecturing in 1993, and my immediate failure to achieve my objectives, is provided. I describe the subsequent design of a student-centred curriculum with specific learning objectives, utilising six modes of learning[10].

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[9]Skeletal attributes are of value when they are transferred to similar, but different, environments where they are 'fleshed out' to suit and enhance their new environment.

[10]A copy of the first course outline (1994) appears at Appendix 1; the course was then called Accounting for Change in Organisations and Society. The course has been modified through subsequent iterations (Chapter 5).

5.0 Employing the six modes of learning

A narrative of the employment and development of propositions involving learning through five iterations of the course is provided. Initial difficulties in adapting the student-centred learning environment to make it acceptable to students, are described. Attempts to measure progress towards the course learning objectives are made.

6.0 Obtaining further feedback

Feedback was obtained from several other sources which are not described in Chapter 5. This additional feedback is reported and analysed.

PART FIVE: CONCLUSION

7.0 What has been learned

A summary of the empirical work is provided. The opening propositions and their development, are discussed. An overview of the project and its results is presented.

8.0 The study in context: Final issues

The relationship of the study to the current literature is discussed. Outstanding problems are identified. The action-research methodology and the use of narrative are evaluated. Some closing reflections are provided.

PART TWO: RECOGNISING THE PROBLEM: THE MALAISE OF ACCOUNTING EDUCATION IN CONTEMPORARY SOCIETY

Chapter 2:

2.1 Introduction

This chapter contains autobiographical details which explain how I came to believe that there are problems associated with tertiary accounting/management education [11]. As an exemplar of the problems I relate findings of my research into the textbooks used in management accounting classes in New Zealand degree granting institutions. The scope of the discussion is then broadened to relate to problems which I perceive in tertiary educational practices generally, in relation to the requirements of contemporary society. A gap is identified between what I believe is required from education and much of what I have encountered in practice. Teachers must define carefully the purpose of tertiary education. They may conclude that the teacher/student relationship is in need of redefinition.

The literature is examined in an attempt to ascertain how to close the gap. Some literature encourages the provision of "holistic learning" opportunities to students. A discussion of the holistic learning concept is provided. The chapter sets the background against which the study developed, it concludes with a restatement of the purpose of the study.

2.2 My ontological position

I believe that there is no one 'correct' way of perceiving our world. Nor is there a set of rules (or universal truths) which, once discovered, will allow us to make the 'correct' decisions henceforth. Rather we shall forever be faced with situations in which we have to choose how to act in order to achieve the outcomes which we believe to be the best. The 'best' choice is a function of the given situation as we perceive it, and our own belief system, rather than the product of any set of preordained rules[12].

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[11]My concern is with university education generally, more specifically with "management education" and most specifically with "accounting education".

[12]"What we call truth is no more than a name for a historically located practice of justification... Any student of interpretive social science from the 1970s onwards learnt the critique of naïve empiricism and the game of exposing the hidden meta-narrative" (Parker, 1993, p. 205).

"A person is not pre-determined in her/his thinking, but can choose alternatives" (Zuber-Skerritt, 1992a, p. 58). "[My] redemption lies in... the freedom to make my life what I choose it to be" (Scruton, 1984, p. 263).

> This existence is determined by no universal idea, and has no prefigured destiny such as might be contained in a vision of human nature. Man (sic) must make his own essence... He exists fully only when he is what he purposes to be (ibid, p. 265).

I believe the primary role of educators in tertiary education is to encourage students to recognise their ability to choose to change their world by decisions and actions, and to take responsibility for their own actions. I am concerned that much contemporary 'education' may not achieved this.

2.3 Problems in educational practice: Personal experiences

I have experienced formal tertiary education on four separate occasions. From these experiences my interest in the relationship between tertiary management education and society has arisen (Kelly and Northcott, 1991). My experiences shaped my understanding[13]. Overall I am disappointed by the standard of education I have experienced on each occasion.

2.3.1 When I was a student

Over 30 years ago at Manchester Polytechnic I studied for the Higher National Diploma in Business Studies. All the classes were delivered in lecture mode, with between 20 and 30 students in each class. The lecturers appeared to know what the students had to learn, and this was taught to the students. Students were examined (one examination per subject, at the end of the year) to 'prove' that those who passed had learned what was required of them. I found the lecturers generally formal, rigid and unimaginative. Nevertheless, they allowed me to gain certification, and progress in society; I accepted the situation as 'normal' and went on to take a Postgraduate Diploma at Liverpool University.

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[13]"Practice does not occur in a vacuum. It depends on the historical, social, political, economic and ideological context in which it takes place" (Zuber-Skerritt, 1992b, p. 23).

I had enjoyed Polytechnic to some extent because I learned about a number of subjects which were new to me, and some were of interest. However, in several subjects I simply worked out how to ensure that I obtained a good pass in the final examinations. I did not attempt properly to understand the subject area, and how it related to the external commercial world. Obtaining passes was not difficult for the motivated student.

I did not enjoy university. I had wrongly expected that the standard of teaching would be higher at university than it had been at polytechnic. I anticipated a challenging postgraduate experience at University. At University most of my class-mates were graduates in various non-business disciplines, who were taking a business studies course to make them more 'marketable'. The course content was similar to that at Polytechnic, and overall it was taught little better. I was disappointed in the course but by earning a university qualification, I obtained a certificate which provided me with a lot of opportunities in society.

2.3.2 My early experience as a teacher

In 1974 the company for which I was working collapsed and I took up a position in the local college of tertiary education in Edinburgh, teaching "Professional Studies". Virtually all of the students whom I taught were attempting to become professionally qualified as bankers or accountants. I taught Statistics, Law and Accounting. I did this by obtaining a copy of the recommended course text and then covering its contents with the students in lectures on a week by week basis.

I gave no thought to what the students ought to be learning, or to what the purpose of tertiary management education should be. I assumed that people, far better able than I to know the answers to such questions, had exercised their judgements wisely and provided me with the task of responding to their deliberations. I taught people how to pass professional examinations and thought no further about my role. My performance was measured on the basis of the proportion of my students who passed the examinations, and I was successful.

Outside of the classroom there was little interaction between the students and myself (most of the students were on day release courses and were kept busy throughout the day when they attended college). During class the students listened to me and observed my overheads, only occasionally did they ask questions. They were 'filled full of facts'. I never had any complaints concerning my presentation of narrow bands of factual knowledge targeted specifically at the passing of professional examinations. I did not attempt to develop the students' broader life enhancing abilities.

I was teaching in a tertiary education college (now Napier University). At that time this necessitated me gaining a professional teaching qualification. In each of 1975 and 1976 I spent one term studying for a Teaching Diploma (Further Education) at Jordanhill College of Education, Glasgow. I was awarded the diploma in 1976. During the course I learned little about how to encourage holistic learning (2.7) in students. I was taught about the historical development of education, and the contents of some Education Acts. Most of my instruction concerned how to present lectures. A lot of time was used in criticising colleagues' presentation techniques, learning how to make the best use of transparencies, slides, wall charts, etc., and learning how to speak clearly. At the time I accepted that the Training College lecturers were expert educators willing to improve my performance by sharing their expertise with me. The instruction was provided from a narrow functionalist perspective which assumed that students were to be educationally processed in order that they could pass their examinations. This assumption was not challenged by the Training College staff or their students.

The college staff visited me in class, in Edinburgh, to assess my presentation performance. They did not question the deeper relationships I had with the students whom I 'processed'. I never really knew my students, nor was I encouraged to know them.

Over time I became dissatisfied with what I was participating in at the College. I did not feel that I was making sufficient use of my life. I felt that my life was monotonous and lacking in purpose. I left the College in search of a more rewarding career.

2.3.3 My time as an accountant

I decided to become a qualified accountant, not to improve my education as such, but to improve my career prospects. Accountants were well paid and appeared to have much societal power and control. The accounting examinations were demanding in terms of detail and time commitment, but not in terms of intellectual difficulty. I was employed by large British organisations as an accountant. During that period I did not think very much about my student days but I did sometimes think that my purpose at work was not continuously to maximise profit. Rather it was to cope with a host of small problems which fell on my desk daily. There may have been some linkage between many small problems and profit maximisation but any direct linkages were not obvious. My purpose was often to satisfy other managers (especially superiors), and to provide 'compromises' which allowed decisions to be made and organisational life to continue. Much inter-personal contact was required. I enjoyed very much working for British Gas Scotland where my job involved correctly identifying problems, understanding the people involved and the issues which they raised, and arguing with all concerned until a mutually agreeable way forward was identified. The job was more concerned with the management of people, than the management of figures, although I was responsible for ensuring that monthly report figures going to London were likely to be accepted there.

2.3.4 On returning to teaching

In 1987 I joined the staff of Massey University as an accounting lecturer in order to allow my family the opportunity to settle in New Zealand. I became a valued member of staff as I learned what had to be transmitted to the students and how to do it in a thoroughly entertaining way. I found that I could obtain B grades on the students' assessment of lecturers (A-E) scale, with little difficulty. However, I did not feel satisfied. I had not enjoyed my own college/university education, and it had certainly not equipped me well for commercial life. I was now participating in a similar form of 'mis-education', but more culpably from the 'other side'. I was now more capable of questioning what the purpose of management education was. I perceived a gap between the 'education' process which I was participating in, and what I judged the purpose of tertiary management education 'should' be.

I enjoyed research at the University. It forced me to look at some issues which I had left behind twenty years previously, but which still perplexed me and excited my curiosity. However, I felt that I was contributing to a world of teaching which I did not respect. I was participating in what was largely a rote learning environment in which I was deemed to have knowledge of everything students required to know in order to become educated in Accounting. In fact I was well aware of many issues which perplexed me. For example why did all academics not realise that managers do not always seek to maximise profits to the exclusion of all other variables, and what exactly is the relationship between accounting reports and prices on stock exchanges?

After three years as an academic I left Massey University and took up the position as Director of The Management Development Centre (MDC) at The University of Waikato. The MDC was the link between the School of Management and the outside world. The position involved no teaching of students.

Following a severe car accident in December 1992, I decided to transfer to the academic staff in the School in the middle of 1993. This involved me returning to lecturing but I was determined to attempt a 'better' approach than I had used previously. I decided to investigate how best to educate students for their anticipated roles in society.

Journals such as *Accounting Organizations and Society* and *Critical Perspectives on Accounting* explain the need for Accounting in society to be examined from a social science perspective, and it became apparent to me that accounting-educators need to concern themselves with preparing students to 'improve' the extant commercial world, rather than preparing them to function in that world narrowly perceived from a 'technical' perspective[14]. I believe that students should learn how to influence societal developments for the 'better' rather than be taught how best to provide technical solutions to problems which are apparent within the bounds of technical (possibly amoral) thinking frameworks. This belief led me to consider a number of social and educational issues that became the springboard for this study. These are discussed at 2.6.

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[14]"Structuralists, system theorists and functionalists... view institutions as being governed by a static system of social relations which can be analysed and controlled to maintain the status quo" (Zuber-Skerritt, 1992b, p. 23).

2.3.5 A closing note on my personal experiences

My own experiences both as a student and as a teacher, evidence problems in education. The widespread basic content of, and approach to, management education appears not to have changed fundamentally in the last quarter century. I do not believe that providing knowledge to students in order to enable them to pass examinations which have a narrow technical focus constitutes good education. I wondered if my personal experiences might be atypical and whether more thorough educational offerings were available normally. To help determine this I decided to investigate the content of basic tertiary management accounting texts used on courses in New Zealand. The results of my investigation follow.

2.4 An examination of the contents of Management Accounting textbooks

I embarked on a study of the extant literature covering introductory Management Accounting partly because I thought my growing dissatisfaction with accounting education might be a result of atypical personal experiences. Brown and Guilding (1993) report that, "Accounting faculties rely more heavily on prescribed textbooks than do non-accounting faculties... if accounting education focuses on widely accepted practices, then much of the teaching can be achieved through prescribed textbooks" (p. 1). An examination of the textbooks therefore, appeared to provide a good insight into what was being taught. I was not satisfied with the textbooks which I was using.

The traditional section of Accounting which is perhaps most concerned with the management of organisations and society is Management Accounting. Management Accounting is one part of accounting education, and a smaller part of management education. It is recognised that an analysis of management accounting textbooks provides only one investigation into the state of management education. However, the results do support my concerns about tertiary management education. They are reported fully in Kelly and Pratt (1994) and salient points are reproduced here.

I conducted a survey of texts being used in the 13 degree granting institutions in New Zealand in 1993. Often it was explained to me that the text being used was heavily supplemented by additional material. Most respondents claimed that their chosen texts

were generally adequate to expose students to the techniques of Management Accounting but inadequate to explain fully the question of "why?" Management Accounting is focussed as it is.

Most respondents were unhappy at the lack of any "breadth of frame-work" in the books. They protested that, while the chosen techniques were generally well illustrated, the explanations were given within a framework which was poorly described and not justified. Societal, organisational and behavioural perspectives had to come from sources other than the main texts. They were sometimes omitted from "introductory" courses.

The responses revealed a general uneasiness with the state of management accounting textbooks. It appears that academics in New Zealand are now reluctant to endorse any accounting text strongly. Nevertheless, it was discovered that Horngren and Foster (1991) was to be used in seven of the twelve establishments which responded. It was interesting to discover that over half of the New Zealand institutions had chosen the same basic text. The total sales and longevity of the book indicate that many other people have rated the book highly. I believe the text reflects the dominant model of management accounting education in the Western world. Foster became co-author for the seventh edition (1991).

2.4.1 Horngren's *Cost Accounting: A Managerial Emphasis*

I decided to trace the historical development of Horngren's text, to aid my understanding of the development of post-war management accounting education. I wished to understand why it was originally published in the form chosen, how and why it had changed over seven editions, and how appropriate it was as a current text for students. The results of my investigation are provided at Appendix 2.

Overall the contents of *Cost Accounting: A Managerial Emphasis* have changed little over the past thirty years. The basic questions addressed concern what is required to: maximise sales, minimise costs, improve profitability, and so on. These have remained the same. Some new techniques have emerged, such as: just-in-time, total quality management and linear programming, but these have followed changes in practice. Horngren has dedicated chapters to these topics to make students aware of current developments in techniques. The book appears never to have challenged or led practice.

I believe we need further discussion of what accountants are attempting to achieve in organisations, and why. I believe that students, and accountants, must decide for themselves what they are attempting to achieve. The education process should help them make this decision but should not prescribe their way forward.

Horngren's text is grounded implicitly in simplistic notions of assisting managers to maximise the profitability of the firm, and is predicated upon the assumption of traditional modes of mass production. The traditional approach to Management Accounting which is described has been followed by most other writers of textbooks. In the industrial world the last thirty years have seen a fundamental change from a 'Fordist'[15] mass production economic order, with its emphasis on economies of scale, to one that is knowledge based:

> As for production the keyword is flexibility - of plant and machinery, as of products and labour. Emphasis shifts from scale to scope, and from cost to quality. Organisations are geared to respond to rather than regulate markets. They are seen as frameworks for learning as much as instruments of control (Murray, 1989, p. 47).

Contemporary management accounting textbooks have not kept pace with societal developments.

2.4.2 Examination of other relevant literature

A number of terms jostle for position to describe societal change as we approach the 21st century. Alvin Toffler (1980) describes the *Third Wave* of the information revolution, following the Agrarian and Industrial revolutions in modes of production. Writers such as Alvin Touraine and Andre Gorz talk of the *Post-Industrial Society* arising from shifts in the organisation of production away from classical economies of scale, integrated labour processes, and divisions of labour. *Post-Fordism* is a broader term used by writers such as Hall & Jacques (1989) to signify a new epoch "distinct from the era of mass production, with its standardised products, concentrations of capital and its 'Taylorist' forms of work organisation and discipline" (p. 117). Post-modernism signals the more

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[15] "Fordism is an industrial era whose secret is to be found in the mass production systems pioneered by Henry Ford" - standard products, special purpose machinery, scientific management, flowline assembly (Murray, 1989, p. 38).

cultural dimensions of the new times; writers such as Foucault, Derrida, Lyotard and Habermas have had a significant influence in the development of a critical school of accounting thought which challenges the underlying modernist trajectory of the accounting project (see for example, Hopper and Macintosh, 1991; Hoskin and Macve, 1986). Accounting education has not responded well to the new times[16]. The unproblematic adoption of principles of neo-classical economics, appear increasingly naïve in the face of newer theories involving socio-political and critical perspectives on Accounting. Lee (1989) provides one possible explanation for why the textbooks have not changed. Quoting Hopwood (1988) he suggests:

> The accounting profession appears to require a research function to provide *ex post* rationales for existing practices, that is, the need to obtain the accounting knowledge necessary to respond to the pressures of regulators and other parties concerned about the credibility of accounting practice (in Lee, 1989, p. 238).

Lee believes that accounting research is more a consequence of accounting practice than vice versa, and is therefore restricted in its scope to a predetermined extent, because research is often aimed at fine-tuning existing practices[17]. He suggests that research may be a means of excusing practice, and that practitioners have a need to fire-fight their practice problems but no deep-down urge to change practice - merely to justify it when called upon to do so. This produces a, "Trained incapacity in accounting - an inability, because of previous education and experience, to accept alternatives to the accepted conventional practices" (p. 242). From this perspective Lee casts doubt on the feasibility of integrating the results of accounting research into accounting education programmes. He suggests that the profession wishes to control the education programmes; to limit them to a body of knowledge which is capable of providing the profession's entrants with the knowledge necessary to monopolise accounting practice, and sustain it with public credibility and acceptability, "Several writers have complained at length of the failures of educators to question conventional practice" (p. 245).

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[16] For a description of the changing face of politics and business in the new times see Hall and Jacques (1989).

[17] I agree with Lee and this very much affects our educational offerings which, like research, do not strongly challenge what is.

He refers to the lack of theory in textbooks and the willingness of educators to accept the narrowing of the education programme to meet specific practice needs. The profession seeks to control its education function directly by means of the prescription of syllabuses and related examinations that match the perceived current needs of practice; there is a closed loop between education and practice. Lee opines that Accounting has been reduced to numerology, and the figures produced have no meaning other than in terms of the accounting rules used to calculate them. Accounting has become an organisational comforter, which no longer seeks absolute truths. It is a societal prop serving civic ends. It is, "Operated by a socially respected profession of practitioners which has a monopoly of complex accounting and related technologies (including judgements) through controlled education and training processes" (p. 249). Lee's perspective makes visible a heavy burden for educationalists.

2.4.3 A closing note on textbooks

I believe that Accounting, as it currently appears in textbooks is becoming increasingly irrelevant to organisational participants seeking to come to terms with the new social order in which rapid change appears to be continuous (Kelly and Pratt, 1994). There is an urgent need for a new genre of texts in which the underlying purposes of Accounting in organisations and society are not treated as taken-for-granted givens. In these texts the complex and diverse nature of extant society and the various perspectives it sustains must be addressed. The post-industrial/postmodern accounting text must discuss the socially and politically conditioned, and conditioning, nature of Accounting.

My investigation of management accounting textbooks convinced me that my educational concerns are valid. Their contents provide a relatively fixed body of knowledge concerning accounting techniques, and instructions on how to employ the techniques in solving simplified, carefully constructed exercises. The objectives of management accounting practice were poorly disclosed, justified and defended. The socio-political environment which encompasses management accounting practice in organisations and society was not discussed in most textbooks. Students appear to be expected to come to the books 'knowing' that the purpose of management accounting practices is to maximise profit through effectiveness and efficiency, ignoring all other

variables. The paucity of what is being offered as management accounting education in the textbooks appears to be widely recognised by the New Zealand teaching community. It may be that the state of the management accounting textbooks is especially problematic but I suspect that investigations into other areas of Accounting (and management education generally) would demonstrate that, there too, what is being presented to students is not appropriate to equip them best for life in contemporary society.

2.5 Beyond the textbooks

The dominant 'rational' models deriving from neo-classical economics, which have colonised Management Accounting over many decades, are coming under increasing attack from researchers who ground their theories in the political and sociological literature (for example: Chua, 1986; Puxty, 1993). Various schools offer different insights to the study of Accounting. I believe attempts to privilege one school over another should be avoided. Accounting fulfils a range of purposes which may best be understood by analysing the actions of the actors involved. The proliferation of 'ways of seeing' Accounting makes it a problematic field of study. Some economic schools, notably the Cambridge School (Harcourt, 1972), have developed theories which recognise the difference between individual firm behaviour and the aggregate effect on the economy, but their work appears to go unrecognised by 'mainstream' accounting academics and practitioners. Kelly and Pratt (1992) discuss this issue. It provided me with motivation to undertake this study. Some of its contents are reproduced here.

2.5.1 Seeking an understanding of accounting practice

Kelly and Pratt argue that the traditional economic approach to the understanding of Accounting in organisations and society does not provide a full understanding of Accounting, but the economic approach still dominates our classrooms. Academics who accept that the function of Organisational Accounting is profit maximisation, see the associated problems largely to be resolvable through mathematical modelling. They have developed stock control models, discounted cash flow models, linear programming models, and decision support techniques such as Monte-Carlo simulation. Traditional accounting theory has accepted that there is a 'concrete' world which can be viewed

objectively (identically) by anyone (and everyone) who cares to observe it. The role of the accountant in this world is to aid 'rational' economic decision making. Underlying the traditional, technical approach to Accounting appears to be a premise that, over time, technical progress will bring perfection to rational decision making. However, a belief in inevitable historical progress has been challenged strongly by the postmoderns (3.2).

Academics (non-accountants) who were involved in studies of how decisions were being made in organisations in the 1950s noted that the economic model of the firm was inadequate. As early as 1959 Simon reported that the behavioural scientists had identified many of the problems inherent in attempting to explain the organisational decision making process purely in economic terms. He observed that "The normative micro-economist 'obviously' doesn't need a theory of human behaviour: he wants to know how people ought to behave, not how they do behave" (p. 254). He thus chides economists for deductive reasoning which they pursue with no regard as to how the derived theories explain real practices. He explains that:

> The growing separation between ownership and management has directed attention to the motivations of managers and the adequacy of the profit maximization assumption. So-called human relations research has raised a variety of issues about the motivation of both executives and employees... New definitions had to be constructed, by no means as 'obviously' intuitive as simple maximization, to extend the theory of rational behaviour to bilateral monopoly and to other bargaining and outguessing situations.... [Often] the equity owners and active managers of an enterprise are separate and distinct groups of people, so that the latter may not be motivated to maximize profits. (pp. 256-262).

Simon goes on to attack the assumptions that people are rational profit-maximizing decision makers. He questions several further assumptions. Should the maximization be over the short term or the long term? Must maximization be economic only, or can "psychic income" be considered (that is where profits are foregone by choice, but not necessarily irrationally)? Note that if "psychic income" is allowed then any semblance of objective measurement of maximization is lost. Might it be that the typical manager aims to earn "satisfactory" profits rather than to maximize profits? If we accept this suggestion, it would be more appropriate to speak of satisficing than of maximising. However, it may be that people are more interested in minimising "regret" than

satisficing. Simon defines "regret" as "the difference between the reward obtained and that which could have been obtained with perfect foresight" (p. 267).

Simon also introduces the concept of "bounded rationality". He argues that the business environment is too complex to be understood in its entirety. Business people, when making decisions, are therefore forced to draw artificial boundaries around the decision models. This ploy allows decisions to be made, and justified, within the boundaries of the decision models agreed upon. However, individuals may be incapable of identifying all possible options even within their restricted decision models. This inability of individuals to understand the world fully, to identify all possible options and to process all available data, stands in contrast to the all knowing economic person.

Argyris (1990) takes this notion one step further when he suggests that information is not only complex but may also purposely be distorted by individuals who believe that lack of clarity is necessary for their personal and corporate survival: "The distortion of the information is taken for granted because it is seen as necessary for the survival of the players as well as the organization" (p. 506).

2.5.2 Approaches to the study of Accounting

In recent years many approaches to the study of Accounting can be identified in the literature, these include:

Decision making approach
Systems/Cybernetic approach
Contingency theory approach
Agency theory approach
Markets and hierarchies approach
Information-economics approach
Societal approach
Critical approach

An overall understanding of the current state of accounting theory and practice is difficult to achieve, partly because of the multiplicity of approaches which overlap and interweave with each other. Currently there are two major strands in accounting thought, economic theory and organisation theory (the latter of which is taken to encompass social and human relations approaches). Since looking outside economics, accounting theory has

embraced ideas from organisation theory. Many of these ideas were, in turn, imported into organisation theory from such diverse disciplines as: psychology, politics, sociology, history, anthropology, linguistics, philosophy, and mathematics. More recently attempts have been made to import ideas directly from other social sciences into Accounting, for example Tomkins and Groves (1983) who follow Burrell and Morgan (1979). These approaches reflect the emphases which their followers place on various aspects of Accounting. The various approaches are probably best thought of as complementary, rather than in rivalry. Each group may adopt an approach which best fits its purposes, but what is the purpose of Accounting?

2.5.3 The purpose of Accounting

Accounting is used in organisations and society for multiple purposes, and this helps to explain the multiplicity of approaches to studying it. A problem in pursuing the question is that professed purposes may differ from actual purposes, which may differ from what 'ought' to be the purpose. Accountants may state that their purpose is to maximize the profits of their firms, whereas actually they may limit their everyday activity to satisfying the perceived information needs of managers. Perhaps they 'ought' to be ensuring that the maximum benefits to society are being procured from the use of the assets entrusted to their firms. Burchell et al. (1980) identify several different uses of accounting systems, some of which are beyond any economic purpose:

a rational/instrumental purpose
a symbolic purpose
a ritualistic purpose
a mythical purpose
a political/bargaining purpose
a legitimating/retrospective rationalising purpose
a disciplinary purpose
a repressive/dominating/ideological purpose.

If people accept their economic environments and inherited value systems as given they may well have some success at explaining the purpose of Accounting, and developments in Accounting, in those terms. It must be realised, however, that they are attempting to understand the workings of a system which does not conform entirely to principles of economic rationality and they must not be surprised when the behaviour of pragmatic

business people fails to conform with narrowly defined characteristics of 'rational' economic people. To add to the confusion, the concept of bounded rationality (Simon, 1959) suggests that even if the system itself were rational, the ability of individuals to make rational decisions within the system would be less than perfect[18]; individuals are subjected to emotional and psychological pressures and constraints, which are not recognised in most economic models. The economic approach to Accounting appears to have shifted to agency theory and transaction costs. These newer theories attempt to explain the breaches of more traditional economic theory by recognising that individual motivations will not aggregate to accord with organisational goals as suggested by earlier analysts.

The results of economic thinking are rooted so deeply in Western society that they have a huge momentum. I am not aware of any empirical studies of public perceptions of the purpose of Accounting and economic thought, but I suspect that most Western citizens expect firms to maximize profits and believe that it is in the public interest for them to do so. It appears to be a culturally accepted axiom that the best way of ensuring capital in society is used most effectively is to demand that it generates maximum 'profits'. The meaning of the word "profit", and the way that it is measured, are poorly understood but accountants are generally trusted to ensure that "profits" are truly and fairly reported. I believe that the 'average citizen' does not bother too much with the actual profit reports which are made available within society, but believes that press and politicians, with help from accountants, will ensure 'fair play'. However, current models of profit ignore in large measure (for example) the effect of entity activities on human capital, and the effects of organisational decisions on the environment. The 'average citizen' may not maintain his/her faith in the fairness of the marketplace for much longer.

2.5.4 A closing note on the study of Accounting

Accounting is involved with political processes in society (Harris and Spannier, 1987). The economically rational models of profit maximisation upon which Western society

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[18]More recently educationalists such as Shuema have addressed similar issues in contemplating complex teaching/learning situations where individuals are unlikely to be able to cope intellectually with consideration of all relevant variables impacting on a situation (e.g. complex medical problems).

is built are not of themselves adequate to explain the place of Accounting within society, because they ignore the socio-political forces which have helped shape both society and accounting practices. Students of Management need to be encouraged to develop an understanding of Accounting in its broader contexts.

If Management Accounting is presented to students as a fixed body of knowledge and techniques, then students may not be encouraged properly to develop themselves for the challenges which lie ahead of them. While this analysis of management accounting education is limited to one area of the traditional management education syllabus, I believe it illustrates a deficiency which could be found in similar measure in other areas of accounting education, and management education. The illustration provides tangible evidence of educational problems. I summarise below some issues of concern which it revealed to me:

> * The professed purposes of Accounting within organisations and society may differ from the actual purposes, which may differ from what 'ought' to be the purpose. Accounting information is often complex and it may purposely be distorted by individuals who believe that lack of clarity is necessary for their personal and corporate survival. Such notions as cost, efficiency, improvement, and so forth, can be defined and measured only when comprehending the norms and goals of the larger social system in which management and its accounting frame is embedded.
>
> * The conventional wisdom set out in management accounting textbooks cannot be regarded as providing a set of techniques that ought to be used in practice. The texts are inadequate to explain fully the question of "why?" Management Accounting is focussed as it is. Societal, organisational and behavioural perspectives on organisational life have to come from sources other than the main texts, and are sometimes omitted from "introductory" courses. The texts probably do however reflect the dominant model of management accounting education.
>
> *Accounting, as currently it appears in textbooks, may become increasingly irrelevant to organisational participants seeking to come to terms with the new social order in which rapid change appears to be continuous.
>
> * Academics who were involved in studies of how decisions were being made in organisations in the 1950's noted that the economic model of the firm was inadequate. They brought attention to the need to consider phenomena which they termed: "psychic income", "satisficing" and "bounded rationality" when attempting to understand organisational life.

* Several writers have complained at length of the failures of educators to question conventional practice. Johnson and Kaplan (1987) have experienced difficulty in explaining exactly what accountants have been attempting to achieve during the past one hundred years.

* The role played by accountants in organisations and society is in need of revision. It is difficult to accept that current management practice will be robust enough to cope with some of the changes in manufacturing and information technology which are likely to take place in the next decade. Some writers claim that current management accounting systems are obsolete and that a revolution in Management Accounting is required.

Attempts to suggest that Accounting has a single purpose (be it profit maximisation or repressive domination), are naïve. Accounting has a plurality of observable purposes. Different approaches to understanding, and different purposes for the use of, Accounting will be adopted by different people, at different times. The purposes of Accounting in society are determined by the value judgements and subjective goals of individual decision makers and observers within society. Thus I believe that to understand Accounting in society it is necessary to understand the value judgements and aspirations of individuals. We must acknowledge this when attempting to create the best of educational environments in which to prepare students for their future lives.

The next section discusses the relationship between education and society generally. It identifies current problems which may emanate from the relationship.

2.6 Contemporary education and society

In this section I attempt tp broaden my discussion to embrace problems in education and society which are broader than my concerns with Accounting. I have met many academics and I believe many of my broader concerns are shared by concerned individuals working in different disciplines. Nevertheless, it is recognised that this section is dependent on my own chosen perspective on contemporary society, some others may not share my concerns. The genuine concerns, which I disclose, have motivated my study. I maintain they are 'reasonably' held. I perceive problems in our

world, and a failure of education to respond to societal changes[19]. The problems which I perceive have coloured my research and helped to determine what changes in educational practice I deem to be necessary. My assumptions concerning extant educational beliefs and practices address many issues which overlap. It is for convenience of discussion that I have labelled the assumptions as I have, rather than for any distinctiveness that might be implied.

2.6.1 Challenging the status quo: Societies as a whole, and universities in Western society in particular, are products of their own history. As academics we need to understand that history and to challenge what we have inherited; but even then as Zuber-Skerritt suggests, "academics may publicly commit themselves to the progressive ideas... [but] in actual practice they often retreat to a traditional approach which in turn makes students adopt that approach" (1992a, p. 30).

Haigh (1994) describes how some academics are unwilling to innovate against a background where some students want simply to be 'filled up' with ideas and skills, which they believe will be used as 'recipes' for responding to situations in their future lives. Haigh suggests that students may learn what is expected of them in university classes, and then react if they are challenged to behave in a 'non-normal' manner. Inglis and Dall'Alba (1998) suggest that a key element in curriculum design of accounting courses should be the provision of the opportunity for students to learn that change is inevitable, and they should appreciate, "the value of change and... adapt and develop within the changing business environment" (p. 199).

The education system in its present form is self-sustaining. Students who have learned what is required are able to signal to unsure lecturers what is expected of the students. New students learn what is required, and old students ensure that new lecturers learn how to behave. Economic concerns relating to the maintenance of student numbers in classes also prevent some teachers from attempting to innovate.

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[19]"The phenomena of genocide, ecological catastrophe, mass poverty and starvation, and widespread mental depression among privileged classes, tell us that there is something seriously wrong with modern thought..... There is a revolution sweeping the public institutions... [embodied] into Higher Education as elsewhere: this is the permeation of management styles of thinking into all aspects of public endeavour. It subordinates all ends to the common goal of economic progress" (Dr. Philip Goodchild, The Guardian Weekly, 19 October 1997, p. 2).

In summary the education system that merely transmits information in the belief that this will provide answers to future problems must be replaced by systems which encourage students to develop as individuals willing, and able, to challenge the status quo.

2.6.2 Science and progress: The dominant position of the scientific approach to the creation of Western knowledge is under increasing criticism (Humphrey, Lewis and Owen, 1996). Educational offerings may not have changed sufficiently to reflect this. The accounting profession has developed most of its identity in the past 100 years, during this same period knowledge and understanding have been science driven. The technical benefits which science has brought to Western society are undeniable (television, space travel, advances in medicine, computers) and so admired that many individuals have developed a desire to be labelled "scientists". Tilley (1972) soundly challenged accounting theorists adoption of this ambition and recently Baker and Bettner (1997) have provided arguments as to why such aspirations remain inappropriate:

> We argue that the type of research prevalent in mainstream accounting journals, which is characterised by a positivist methodological perspective and an emphasis on quantitative methods, is incapable of addressing accounting's complex social ramifications... Accounting's capacity to create and control social reality translates into empowerment for those who use it.... It is used to instill values, sustain legitimizing myths, mask conflict and promote self-perpetuating social orders... [it] permeates fundamental issues concerning wealth distribution, social justice, political ideology and environmental; degradation (p. 293).
>
> The scientific method - wherein relationships among naturally occurring phenomena are assumed to be enduring, quantifiable, and objectively determinable - is an incorrect paradigm that limits the perspectives for doing accounting research (p. 304).

Similarly, education has suffered from the scientific approach. As recently as 1986 Carr and Kemmis suggested that, "Most contemporary textbooks assume questions about the aims and methods of educational research can be answered by reference to the aims and methods of the established sciences" (p. 51). With the decline in the dominance of the scientific approach to Accounting (and Education) other approaches to knowledge creation have been accepted (Arrington and Schweiker, 1992; Chua, 1986; Hopper et al., 1987; Morgan and Willmott, 1993). It has become difficult to claim predominance for any single research methodology[20].

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[20]Laughlin (1995) on approaches to research, states, "The language of 'strengths' and 'weaknesses' is not claimed in some absolute sense but is inevitably value-laden" (p. 82).

In summary scientific methodology has dominated research, including societal research, for several decades. Its appropriation of such domination has been successfully challenged recently but the ramifications from these challenges have not been recognised in contemporary educational offerings.

2.6.3The purpose of a university education: Many people consider that university education, particularly in business and accounting, should be concerned with ensuring an economic return to the society which has organised and funded the education (Easton, 1995). Longer term social needs might suggest a less mechanistic approach to education.

One perspective on education suggests teachers should prepare students for societal life by teaching students the skills and knowledge, that will allow them to 'succeed' in society. Postman and Weingartner (1971) suggest that in a stable environment the strategies for survival and prospering have been developed and one need only learn them. In stable times the conservation and transmission of these strategies could, perhaps rightly, be the primary mission of education. Today, if we expect no more than this from our educational systems, then our society may decline while peopled by individuals programmed to accept it.

While graduates need to be able to contribute to the society which they join, another perspective requires that they should emerge as independent learners able to challenge-and-change that society, without concurrently having to exhibit "an ability to generate large financial returns" - in some vocabularies, synonymous with success. Present students need to learn a new set of values, which will allow them to live in a different future world, and learn how to change the thinking of their contemporaries.

The interaction between student and staff has to be such that the student develops into a person capable of independent learning. Rogers (1983) strongly recommends such an approach, and it has been supported strongly by the Accounting Education Change Commission (1990). However, it may be that many students believe it is more important to have a certificate which testifies to some 'knowledge [of Accounting]' than it is to be educated. Textbooks and lectures may be perceived as providing 'truths' which, once committed to memory, allow students to gain certification, just as their teachers before them did.

Students can be encouraged to accept their own importance, potential power and inherited responsibilities. In many university accounting courses this may not be an easy task because it requires students to adopt an approach to the ideas they are encountering which is more questioning than accepting. Inglis and Dall'Alba (1998) suggest that students should be encouraged to, "undertake critical reflection on ongoing procedures and practices... in order to engender constant improvement, rather than maintaining the status quo" (p. 199). Unfortunately society may reward students too readily for possession of transient 'skills-of-the-day' which they have acquired, and reward institutions that successfully provide only 'immediately-useful-graduates' with continued funding. The *status quo* tends to be self sustaining.

In summary educationalists need to re-visit the goals of a university education. It is most important that academics in universities develop clear ideas about exactly what university education is attempting to achieve[21]*. A university education should encourage students to develop themselves into independent learners who are interested in, and capable of, meeting challenges in a non-programmed manner.*

2.6.4 The management education perspective: University students of Management tend to be educated in a manner whereby often only their cognitive development is being addressed (Miller, 1976). Education of the emotions is treated as a side issue with little relevance to the core programmes of education. Limitations on time and an uneasiness about dealing with feelings are typical reasons for not developing more comprehensive educational programmes. Discussions concerning emotions, spirituality[22] and intuition may lead to temporary insecurity within systems because familiar and favourite structures and actions may be challenged, but developing such factors "prevents single-mindedness and immunises against the 'hidden persuaders' (e.g. politics, advertising)... It facilitates change and reform" (Zuber-Skerritt, 1992b, p. 55). Graduates must emerge ready to challenge familiar structures and processes.

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[21]How we do this in an environment of tight budgetary controls is problematic but educationalists must recognise and address the problems.

[22] "Educators avoid the word 'spiritual'. It makes them uncomfortable. This discomfort and avoidance betray the sad state of education today. We focus on outcomes rather than have students explore the fundamental questions of life... What is the purpose of human life? What is our role in the universe? What is the nature of reality? How can we deal with human suffering? To be educated should mean that one has addressed these issues" (Miller and Drake, 1997, p. 239).

Education has to provide an understanding of the variety of factors (including: rational, psychological and spiritual) that form the basis for life in contemporary society. If this "understanding" is not addressed in educational plans, a clear recognition of major determinants of much of what has been developed in our societal value systems will be lost. This will add to future societal problems. Educationalists need to encourage the questioning of some of the values of modern culture.

In summary, management education must address the development of whole people. Students' intellects and feelings must be developed by providing holistic learning opportunities. This will encourage students to challenge the values existing in our culture, thus preparing them to contribute fully to societal developments.

2.6.5 ***Business problems studied in the classroom:*** The rate of change in our society is now much faster than hitherto and often 'correct' answers to emergent problems are not known. Too often students may be led to believe that problems possess only one 'right' answer, which is absolutely 'right'. This perspective was challenged by Hegel well over a century ago[23]. The following quotation explains the current position well:

> In school... the problems that are presented to the students are so greatly simplified. Indeed some would say that what are presented under the guise of problems are really exercises and not problems at all... An exercise is something that typically has a single correct solution and, furthermore, when it is arrived at it is recognised as such by all parties... Problems, in contrast, may have many different solutions because they may be looked at from different, equally valid angles... In an exercise, we can be relatively confident that each party starts from the same set of givens, that is, the same definition of the exercise to be solved. In a problem...[it] is not the same for all parties because each interprets it from very different grounds, defining the basic problem somewhat differently (Mitroff, 1983, p. 17).

This over-simplification of problems needs to be addressed. Accounting education which addresses well-structured hypothetical problems with technical solutions encourages young managers to identify well-structured problems to deal with. It does not help them to appreciate the complexities of society, and their need to develop themselves to identify and face the real and difficult problems of our time.

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[23]"The history of thought and culture is, as Hegel showed with great brilliance, a changing pattern of great liberating ideas which inevitably turn into suffocating straightjackets, and so stimulate their own destruction by new emancipatory, and at the same time, enslaving conceptions" (Berlin, 1962, p. 19).

We should not be looking for the correct 'truths' in societal studies in universities, "there is no single correct solution to most business problems but the best solution depends upon the context within which the problem arises" (Inglis and Dall'Alba, 1998, p. 199). It is recognised that some teachers may find it easier to provide instruction in an environment in which 'absolutely correct' and 'absolutely wrong' answers are expected to exist. Many students may have completed most of their education in such an environment and may not enjoy a less certain classroom environment. Furthermore, many contemporary teachers may have completed their own formal educations in relatively 'absolute' environments.

In summary the complex holistic problems encountered by managers in the outside world, which are near-impossible to recreate, must be acknowledged in the classroom. Students must learn that there is seldom one correct answer to a 'real' problem, which is available only to those who are technically competent to discover it. Indeed students must learn that 'real' problems are often as difficult to discover, as are answers to them.

2.6.6 The teacher/student relationship: I believe that education involves developing students as critical[24] independent thinkers rather than as 'properly' informed individuals (Dearn, 1996; Rogers, 1983; Schon, 1971). Education also has to concern itself with helping students become aware of how best to continue learning throughout life, rather than with merely acquiring any static body of knowledge. Teachers therefore need to become facilitators of learning rather than purveyors of information (Adler and Milne, 1997). Education must involve something more than fact-transmission and *status quo* socialisation. I cannot accept the following statements which I continue to hear occasionally in my own institution:

- the teacher 'proved' that the system 'works' by getting where (s)he is today.
- the students must be taught to appreciate being exposed to what the teacher has learned, and has certified 'mastery' of.
- all the rules of authority which define the educational working environment need to be accepted.
- students should be thankful that they are being given knowledge by a higher authority, and accept it.

Following from the above perspective Rogers (1983) suggests, "Nearly every student finds that large portions of his (sic) curriculum are for him, meaningless. Thus education

[24]I use the term "critical" in its broadest sense, see Roslender, 1995.

becomes the futile attempt to learn material that has no personal meaning" (p. 19). The traditionally required tools of learning, which are used to 'prove' that learning is taking (or has taken) place are: textbooks, lectures and examinations. Examinations which test students' ability only to recall given ideas and information, are too often the ultimate goal of education. A colleague of mine has commented that in some courses, teaching involves mainly lecturing (perhaps complemented by tutorial discussion), and there are few opportunities for students to learn to take responsibility for aspects of their own learning. This stereotype is in need of an overhaul.

The use of lectures to impart information, and of examinations to 'confirm' the success of information transfer are predominant in most tertiary institutions. This prevailing model is an authoritarian one. Generally staff decide what students shall learn and they design the programme of learning. Students are subjected to the intellectual authority of an academic elite who have the power to exercise a very high degree of social control on the students. Academics largely decide what is to be discussed and can greatly affect students future lives by the grades they give. The issue here is a political one, that is, it is to do with the exercise of power (Heron, 1981). If students are trusted to develop their own potentiality the class may start more uncertainly but the students will be able to negotiate a destination to which *they* (individually or in groups) wish to travel.

If the accounting content of the resultant education is inadequate for the current marketplace then employers will have to convince graduates of their need to know more about Accounting, and motivate the trained learners to focus their efforts as required. I contend that this situation provides potentially better future Accounting Partners and Captains of Industry than does a system which produces graduates with 'sound' rote-learned knowledge of the temporarily extant accounting standards and procedures.

Ultimately improving educational offerings means changing people: both the behaviour of the lecturers and the behaviour which the students perceive to be required from themselves may need to change. However, changing people's behaviour is most difficult. Individuals are most likely to undertake change when the need for change is internally recognised, rather than when it is imposed from outside.

In summary the student/teacher relationship must involve the students' interest in learning being aroused and maintained. The development of students' creativity and self-reflection should be facilitated as they are encouraged to learn how to learn.

2.6.7 A closing note on education and society: One function of management education is to help people live with uncertainty. " 'It is the business of the future to be dangerous' said Whitehead [1950]: the greatest challenge for our universities is to ensure that their people can step confidently into that future" (Ramsden, 1998, p. 369). In the light of the above issues the role of education needs to be considered carefully.

Accounting education has been dominated by a perspective involving training students to know facts and techniques. This has reduced the effectiveness of accounting graduates by training them to perceive and tackle problems from a narrow and often inadequate perspective. As a result, "Students will probably have to look elsewhere than in their professional education to obtain... career intelligence "(Tinker, 1998, p. 16). Educationalists can help young people to identify societal problems, and to produce, and cooperate in implementing, reasoned solutions.

Implied in such phenomena as consumerism, possessive individualism, motives of performance, competition, and profit maximisation are particular ways of viewing the world. These concepts shape the character of our current society and students should therefore learn about them. We must also however help students look for other ways of viewing the world and evaluating the consequences of decisions. To achieve this we need to encourage students to start asking more questions concerning societal developments.

In this section I have examined the broader educational deficiencies which I perceive in contemporary society and I summarise them below:

- A contemporary university education may not encourage students to challenge the *status quo*.
- Scientific methodology has been the dominant research methodology in societal research. Its dominant position in contemporary accounting education must be challenged.
- 'Education' has been used to produce graduates who are ready to accept a passive role in knowledge acquisition.
- Much contemporary education does not provide holistic learning opportunities.

- Classroom problems do not resemble problems encountered by managers in the outside world.
- Students are often not sufficiently encouraged to learn how to learn.

These deficiencies, which complement the deficiencies (based on my own educational experiences) which I listed at 2.5.4, demonstrate the need for change in accounting educational practices. The assumptions that I have based my own work as an educationalist on, include the following:

- It is the teacher's responsibility to provide students with the best possible learning environment.
- Students will be able better to obtain benefits in an environment wherein they recognise that they are able to learn for, and develop, themselves.
- Students need to accept some responsibility for creating enjoyable learning experiences for themselves, rather than 'blaming' all lack of progress on their teachers.
- Students must become self-disciplined, the teacher providing support as required but not 'policing' their progress.

I believe that vibrant educational offerings can produce accounting graduates who have developed themselves, and are able to cope with our fast changing society. Underpinning these assumptions is my view that the nature of the courses which are required involves the use of holistic learning practices.

2.7 A literature review/What is "holistic learning"?

In this section I describe information gathered from the literature which helped me to understand what "holistic learning" involves. The literature has continued to develop throughout the duration of this study. It is revisited in Chapter 8.

In developing the *Accounting, Organisations and Society* course I wanted to discover how best to encourage students to realise their own full potentials and thereby contribute to societal developments. I believed that students had to be encouraged to develop specific skills and technical expertise but they also needed to develop general social skills, and a sensitivity to the views of others. They had to become concerned with continuing self development, and with societal developments. The need for such improvements was recognised by others in the literature but there was a shortage of literature which described satisfactory responses:

> Talk of improving quality in higher education is too easy. Educators who take the matter seriously are faced with **genuine dilemmas which the contemporary literature does little to address**... There can be no final resolution, no definite uncontroversial settlement of what it means to improve quality... There can be no resting place... Each year the journey, the puzzles, the debate and the negotiation begin anew (Barnett, 1994, p. 96, emphasis added).

My literature search led me to agree fully with Barnett's statement but the educational literature did provide some help by identifying a group of educational practices which include the term holistic: holistic education, holistic learning, holistic teaching, holistic thinking (Hart, 1998; Kane and Snauwaert,1998; Kaufman, 1994; McBrian and Brandt, 1997; Miller, 1988; Oliver, 1997). I have developed a particular interest in holistic learning, one of the family of "holistic" terms which together signal a 'direction', but acknowledge that the related holistic concepts have supported and influenced my study.

Holistic learning opportunities attempt to provide students with a perspective on life which will help them feel 'at one' with their world. Holistic learning involves encouraging students to become active in their own self-development. This development is to include their cognitive reasoning abilities as well as their intuition, spirit and inter-personal skills. Holistic learning seeks to encourage students to care about the development of themselves, their community and their world. If people are to find their own place, with some chance of choosing such things as their stance on law and culture, then they must examine their social systems critically.

> We realize that the final contribution that they [students] make to this planet will be from the deepest part of their being and not from the skills which we teach them. We can try to foster the spiritual growth of the student by working on ourselves as teachers to become more conscious and caring... We hope to foster in our students a deep sense of connectedness within themselves and to other beings on this planet (Miller, 1988, p. 139).

Educators must decide if they wish to be involved with holistic learning or perhaps a more technical type of education. Boud (1981) asks should we be concerned to, "ensure that all students pass the examination with high marks? or to 'develop the whole man (sic)'? (p. 51). I believe that too many accounting educators may concern themselves too much with the grades achieved by their students.

2.7.1 A brief history of holistic learning

Miller (1988) suggests that Socrates advice to "know thyself" is an early example of holistic learning. He identifies Augustine and Rousseau as other leading advocates and suggests that when Marx stated that "education had been used by the capitalists to keep the status quo and to maintain their economic interests" (p. 68), he was providing evidence of the need for holistic education. In Miller's opinion, Kierkegaard's ideas on existentialism also fit well with the need for holistic learning and personal empowerment. Miller identifies Rogers as another recent advocate of the process. I first encountered the word "whole" in relation to personal development in Rogers (1983):

> Significant learning combines the logical *and* the intuitive, the intellect *and* the feelings, the concept *and* the experience, the idea *and* the meaning. When we learn in that way, we are *whole*, utilizing all our masculine and feminine capacities (Rogers, p. 20).

Rogers explains that traditionally learning is thought of as a logical and linear left brain activity. Whole person development requires that students employ the right side of their brain as well. The right side is intuitive. "It grasps the essence before it understands the detail... it is aesthetic rather than logical. It makes creative leaps" (p. 20). These creative leaps may cause the *status quo* to be challenged.

2.7.2 Seeking a definition of holistic learning

The education literature is replete with articles which discuss holistic concepts. There was a journal entitled *Holistic Education Review,* it has now been re-titled *Encounter.* Miller (1988) perhaps provides the best introduction to the place of holistic learning in the educational arena. He identifies three positions concerning the purpose of educational offerings. The *Transmission*-position which involves the teachers transmitting information from themselves to the students. The *Transaction*-position involves students gaining knowledge in dialogue with the teachers; the students are considered to be intelligent seekers of knowledge from their teachers. The *Transformation*-position, which is associated with holistic learning:

> concentrates on personal and social change. In this position there is a holistic emphasis, and the student is not just viewed in the cognitive mode, but in terms of his or her aesthetic, moral, physical and spiritual needs. Thus the curriculum and the [student]... do not just interact at a cognitive level (the transaction position), but interconnect in a holistic manner..... In holistic

> education, then, we attempt to facilitate a broadening of vision and perspective. We move from the more restrictive scope of an atomistic perspective to a more inclusive view that witnesses the connections between ourselves and the universe (pp. 7-8).

Miller accepts that all three positions are necessary ones in the educational process but he believes that the *Transformation* position is inadequately used. I believe that tertiary level educational offerings require the transmission and transaction purposes to give way to transformation, in order to provide holistic learning opportunities to senior students. The *Accounting, Organisations and Society* course has been designed to provide holistic learning opportunities.

Holistic learning involves students being encouraged to develop not only their cognitive ability but all their other abilities. In addition it is important that we understand how our own actions contribute to our own learning, and to the learning environment which others inhabit. McBrian and Brandt (1997) provide a definition of "holistic learning":

> A theory of education that places importance on the complete experience of learning and the ways in which the separate parts of the learning experience are interrelated... [It is] essentially concerned with connections in human experience such as the connections between... rational thought and intuition... and the individual in society (p. 47).

Oliver (1997) believes that education should involve itself with, "spirituality, culture, gender, work, family, wealth and poverty, aspiration and the problems, trials and choices in life which are not normally academic". Kane and Snauwaert (1998) provide their opinion on what holistic learning involves, "the complete and full development of... intellectual, emotional, social, physical, aesthetic, and spiritual facets" (p. 2).

Holistic learning advocates recognise the danger of excessive rationality (to the detriment of intuition, emotion and spirituality) in developing an appreciation of the unity of knowledge. The need to educate the totality of the mind is acknowledged. Varying forms of learning opportunities must be recognised, including the creation of knowledge through intuitive leaps.

Holistic learning advocates accept that knowledge can be created through rational thought complementing intuition rather than subjugating it. The assumption that knowledge can only be created legitimately by scientific investigation is not accepted. The dangers of an exclusively scientific approach to human progression are recognised, "The model of rational intelligence and pragmatic inquiry leaves us in a spiritual vacuum" (Miller, 1988, p. 25).

Intuition allows creative leaps and transcends boundaries which restrict those who are constrained in the step-by-step movements required by analytical thought (Hart, 1998). Miller (1988) argues that intuition has a role in knowledge creation, "Intuition is direct knowing. In contrast, linear cognition involves a sequential, observable process... The will directs intuition and subordinates analytic and algorithmic activity to its needs, quieting the continual humming of the internal logic machine" (p. 74). "Intuition implies the art of grasping the meaning or significance or structure of a problem without explicit reliance on the analytic apparatus of one's craft" (Bruner, 1986, p. 102). It is recognised that the 'creative leaps' made possible by intuition may sometimes be inappropriate, and analytical procedures have to be employed to explore the validity of the environment after such leaps.

> We know that some intuition... simply turns out to be wrong. However, if we avoid ascribing ultimate validity to the content and instead concentrate on the activity as a legitimate way of knowing that works hand-in-hand with the analytic, we place intuition in a position that could be integrated into educational practice (Hart, 1998, p. 9).

Kaufman (1994) argues that emotion has a place in knowledge creation but it is not recognised in Western societies where it is considered a non-scientific female characteristic. She believes that white males protect their powerful positions in controlling the advancement of knowledge by insisting that emotion is excluded from any account of knowledge creation. Hart (1998) is also concerned about the restrictive societal meaning of "knowledge":

> Assumptions about knowing are shaped by, and in turn reinforce, the socio-cultural context... As a reflection and as an agent of social norms and consensus consciousness... contemporary education institutionalizes this knowing in its curriculum and practices... Children are taught to recall "objective facts," report one right answer, and think logically and linearly - often to the exclusion of other kinds of sources of knowledge (p. 5).

Nietzsche suggested that the non-rational mode is important precisely because it, "tears down the barriers that have been erected by excessive rationality and individuation" (ibid). Advocates of holistic learning criticise the manner in which knowledge is partitioned and categorised. I do not argue that reason, logic and cognitive skills are not necessary. I do argue that they are not adequate.

The literature which discusses the "spirit" and "emotions" is difficult to follow because the words which are used often do not have precise meanings. The area is under-developed and remains accessible only to bold, adventurous educational authors. Steiner is one such author:

> It is essential that we should develop an art of education which will lead us out of the social chaos into which we have fallen during the last few years and decades. And the only way out of this social chaos is to bring spirituality into the souls of men (sic) through education, so that out of the spirit itself men may find the way to progress and the further evolution of civilization (reproduced in Miller,1988, p. 314).

Sometimes the emphasis on rigorous application of rules, governing narrow bands of knowledge, becomes so dominant in educational processes that the rules replace relevant and interesting learning opportunities. This trend may be bolstered when 'education' is directed at fitting students for specific job opportunities (perhaps temporarily) available in the current marketplace. "Simply put, the mainstream educational initiatives have virtually nothing to do with the needs and interests of growing human beings. Their aim is the cultivation of intellectual capital" (Kane and Snauwaert, 1998, p. 3). Forcing students to concentrate on the development of intellect to the exclusion of their emotions and spirits may cause long-term problems for the students:

> When the innate drive for intuitive or non-linear consciousness is thwarted, it ripples into our psychological health in profound ways... Our internal dialogue becomes a constant stream of categorizing and calculating. This takes shape as worry, anticipation, regret (Hart, 1998, p. 7).

Educators must recognise and respond to this problem (Kelly, forthcoming).

2.7.3 Implications of holistic learning

Holistic learning concerns the development of the individual and from some perspectives this might imply that societal issues become irrelevant, but this is not so:

> Does a holistic perspective require that social educational issues yield to the personal? Quite simply, "No". On the contrary, social issues are important precisely because they are perceived in the context of our core humanity rather than any particular social allegiance or identification (Kane and Snauwaert, 1998, p. 3).

The use of holistic learning encourages students to consider their relationship with the environment both within the classroom and outside of the teaching institution. The curriculum should foster connections between students and the community. The most immediate community for the student is the classroom. Co-operative education with its emphasis on learning teams attempts to foster community within classrooms. Attempts to connect the student to the larger community should also be made. Students should become concerned with fundamental social considerations from poverty to environmental sustainability. "[The] holistic, spiritual, transformative, progressive concept of education, asserts the importance of critical social engagement as a central dimension of... education" (Kane and Snauwaert, 1998, p. 3).

Many long-standing societal problems are not open to simple 'correct' solutions. Often the problems are difficult even to understand fully and there may be several differing opinions on how to make progress in solving the problems. In such situations a dialectical approach to understanding is recommended. This encourages the students to appreciate the complexities and contradictions which are encompassed by such problems. Thereby the students are helped to obtain a better understanding of the problems, and others' appreciations of the problems. "[Students] may not have developed the capacity to metacognise about what they know, or... engage dialectic thought... The wise person views himself (sic) and others as engaged in an unending dialectic with each other and the world" (Hart, 1998, p. 6).

Holistic learning experiences should encourage students to broaden their perceptive and find greater meaning in societal phenomena than an immediate utilitarian perspective might provide. Students' critical powers must be developed to allow them a better understanding of their societal environment and how they might influence its development. The dialectical complexity of the world must be recognised and the search for certainties must be recognised as often being impractical.

Oliver believes that teachers must guide learners to think critically about life in general, and their own lives in particular. However, he fears that "uneducational, or anti-educational agendas (indoctrination) dominate out of school, and often within". He believes the State has an interest with our compliance with its authority. The State prefers the development of people who are stable and conformist, rather than unusual or different. What State representatives consider to be worthwhile education, may involve students being indoctrinated rather than being taught to seek the truth. "At an unconscious or unverbalised level, there is this desire for the products of our schools to be obedient, good followers, willing to be led".(Rogers, 1983, p. 304). Oliver suggests that it would be a catastrophe if education were reduced to mere vocational training, or to "production of human capital to be exploited in the service of the economy". He recommends that education involves:

- an initiation of the learner into effective enquiry.
- a breadth of knowledge which informs and influences perceptions and actions.
- engagement of reasoning, so that the learners come to believe and act for their own reasons.

He believes that:

> Inability to think effectively about what one might do with one's life and what one might become, to be unaware of the possibilities and opportunities, and to be unable to believe in the variety of one's potential, is not merely a human tragedy, it's a moral disaster if learning could have been guided to give mastery over these things.

Oliver suggests that in many cases people are trained rather than educated, and training can be manipulative of human beings. Often lives are impoverished because the most basic educational responsibilities are not met. "We were made workers and consumers without first being made people". He argues that indoctrination harms education by restricting interest to far too narrow a range of technologies and processes. Again he has agreement from Rogers:

> The authoritarian educational model is thus an agent of social control at the higher end of the spectrum of conditioning procedures to which the person is subjected in our society. It precipitates into the adult world a person whose intellect is developed somewhat in relation to the content of knowledge, but truncated, distorted and oppressed in relation to the politics of knowledge, the process of truly acquiring it. A general social and political attitude of conformity and a relative sense of powerlessness is reinforced by a partial sort of intellectual competence (p. 58).

Academics must consider their roles in contemporary learning processes. "If the learner is to come to pursue the truth then the reasoning they come to employ must genuinely be their own, and not that of their teachers or other influential people" (Oliver, 1997). It must be recognised that student growth through holistic learning requires changes in teachers' behaviours prior to the students obtaining any opportunities to benefit themselves. Oliver suggests that teachers have the following responsibilities:

- to create an environment in which people feel safe in advancing their views.
- to consider quite different forms of evaluation and assessment than normal because if students are learning to think critically for themselves, we should not expect to be able to predict where they should be.
- to ensure that students acquire enough relevant knowledge to allow them to choose reasonably their own "worthwhile lifestyle".

Miller (1988) suggests, "The primary focus in implementing the holistic curriculum is on teachers' personal growth" (p. 138). He reproduces excerpts from Steiner's address to the people he had been training as teachers:

- The teacher should be one who is interested in the being of the whole world and of humanity.
- The teacher must be one who never makes a compromise in his heart and mind with what is untrue...
- The teacher must never get stale or grow sour...
- I do not want to make you into teaching machines, but into free independent teachers...
- If we believe in... spiritual powers, then they will be the inspirers of our lives and we shall really be enabled to teach (Steiner as reported in Miller, p.103).

Teachers and students have an even more difficult task developing in an holistic manner if they become involved in 'professional' educations:

> The curriculum dictated by these [professional] bodies is not therefore necessarily related to the real needs of the job. Unfortunately the influence of the professional bodies cannot be ignored, whatever our views are as professional educationalists of the validity of the requirements (Rogers, 1983, p. 58).
>
> Formal preparation for a professional career has tended to emphasise... specified techniques, a defined area of factual information, and a description of the nature of acceptable solutions (ibid, p.162).
>
> An additional complication affects the assessment plans of accounting educators: namely, ...examinations favoured by validating professional bodies, which encourage a surface approach to learning (Hand, 1998, p. 305).

Holistic learning requires that students of Accounting and Management develop an interest in the broad business environment beyond the university. They have to recognise a purpose for their study and for their proposed future careers. This purpose must be one which they have: thought about, understood and are happy to pursue. Having students graduate with a knowledge of business techniques but little idea of the ultimate purpose for which the techniques are to be used, is anathema to advocates of holistic learning.

2.7.4 A closing note on holistic learning

I have attempted to provide an understanding of what might be required to provide students of Accounting/Management with holistic learning opportunities. It is from this perspective that I decided upon the objectives which I created for the *Accounting, Organisations and Society* course (see 4.4.4). I believe the resultant course provides students with opportunities to empower themselves.

2.8 The purpose of the study revisited

In this chapter I have explained how my early misgivings about management education developed from my personal experiences. This led me to investigate the current state of management accounting education. My results reinforced my concerns. I discovered that accounting education has largely stagnated, perhaps because it has not properly been exposed to critical review for fifty years or more. Students appear not to be encouraged to develop to challenge issues in Accounting and address broader societal concerns. They may be encouraged to prepare themselves to accept working lives in an environment which is accommodating an ailing profession. This position appears to be recognised to some extent by some Council Members of the major accountancy bodies, and by some in the academic community. Tinker (1998) believes that, "universities remain intellectually 'remote', encouraging theoretical indulgence in their own increasingly archaic practices" (p. 18).

Much accounting education has not addressed the societal position of Accounting. In our fast changing world the problems with university education generally, but particularly with management and accounting courses, are being recognised but effective responses are slow to emerge. Attempts are required to (re)define the attributes which university graduates 'should' possess. Most commentators accept that university students should

develop an ability to take responsibility for their own learning and continue to learn throughout their lives. Changes in the philosophy of teaching, and in teaching techniques are overdue. The role of teachers must change from the traditional 'information transfer' role to that of providers of self-development opportunities. The 'self-development' must encourage students to acquire the confidence to interact with others, and to promote change through convincing argument when required. It is necessary for academics to create new curricula to help to foster such learning, and thereby improve developments in society.

In this chapter I have explained the need for a study such as this one. I feel it is now worthwhile restating the purpose of the study. In the study I develop, and evaluate the effectiveness, of an accounting course which incorporates holistic learning experiences. The holistic learning experiences are intended to help students develop certain capabilities which I consider to be necessary for graduates of accounting programmes (4.4.4). I attempt to determine how best to facilitate the development of those capabilities. Additionally I attempt to evaluate:

- the use of an 'action-research' methodology in developing a new course.
- the use of 'narrative' for reporting on the design and implementation process.

I also attempt to identify:

> 1. What classroom practices need to be employed in order to provide the students with the best opportunities to benefit from the new course?

and in consideration of these practices:

> 2. How must the teacher change him/herself, and his/her teaching style, in order best to benefit the students of the class?

The study allows vicarious learning experiences to interested readers. It is a longitudinal action-research study in the classroom at a School of Management. The study provides one example of the perceived role of education in society. It promotes the establishment of holistic learning opportunities. Part Three describes the Theory and Methodology which I adopted to enable me to make progress with the design and development of the curriculum.

PART THREE: THEORY AND METHODOLOGY

Chapter 3: Postmodernism, action-research and the use of narrative

3.1 Introduction

This chapter discusses the difficulty of defining and recognising 'progress' in the postmodern era. Against this background I explain why I adopted action-research as the research methodology for this study, and discuss the benefits and problems associated with employing the action-research methodology in the classroom. Then I discuss the use of "narrative", and how it complements the action-research methodology.

3.2 Progress in knowledge in the postmodern era

For many centuries individuals have argued as to how anything can be 'known'. Using a postmodern perspective I will admit to knowing nothing, in any absolute sense, but I am able to 'feel' that I have improved the curriculum of my class, in a practical sense. I believe that in the last analysis what constitutes "knowledge" cannot be proven, it is what we agree it to be. McKinnon (1988) points out that ultimately the findings of research studies may be put forward as, "a matter of 'faith'" (p. 34); i.e. there comes a time in the research when the researcher is convinced that, "he (sic) knows what he knows" (ibid). Privileging scientific methodology, or any other methodology, will not lead necessarily to the discovery of some 'superior' form of knowledge.

In the following section I describe the societal/psychological framework in which I received my education, modernity. I acknowledge the evolution of the postmodern position. The need to move outside the debilitating effects of postmodernism is discussed. The views expressed are my personal views and may not be accepted by some readers, but they do help to explain the methodological approach which I have chosen.

3.2.1 A discussion of modernism and postmodernism

While the terms modernism and postmodernism are widely used, consistency in the apparent meaning of each is not evident. Notwithstanding this, there are some commonly recognised distinguishing features attaching to each term.

Modernism includes the view that progress is a function of time. That is, progress is an invariant outcome of the passage of time. Hutcheon (1988, p. 30) notes, "Modernism's especially ideologically and aesthetically motivated rejection of the past (in the name of the future)." Over recent centuries, there has clearly been progress as defined by the ability of people to control the environment they live in and the material well-being of many has substantially improved. Much of that progress is attributed to natural science research. However, it is less clear whether the 'average world citizen' is more 'fortunate' now than the average citizen in, say, Greece 2,500 years ago.

Progress from the modernist perspective, is also associated with the identification of the "naturally underlying rules" of both the natural world and human society using 'scientific' research. Such rules, which are based on the cause-and-effect relationships identified by scientists, are perceived to be an adequate basis for human decision making. They are perceived as objective truths and, as such, obviate the need for decision making based on the exercise of ethical choice and moral responsibility. They require the application of instrumental rationality rather than the submission of ends and means to any scale of values. Willmott, Puxty and Sikka (1993) explain that from the 'modern' perspective chosen ends may make it unnecessary to submit implied means to any scale of values. Individual responsibility was abolished except when measured by instrumental rationality. From this perspective Skinner wrote:

> The hypothesis that man is not free is essential to the application of scientific method to the study of human behavior. The free inner man who is held responsible for his behavior is only a prescientific substitute for the kind of causes which are discovered in the course of scientific analysis. All these alternative causes lie *outside* the individual (Skinner 1953, p. 477).

The 'modern' world, founded on such rules, is full of 'reason'. Often decisions are explained in terms of cause-and-effect relationships fashioned within a restricted thinking environment which is inherited, and accepted, unquestioningly. Economic laws, legal codes and mathematics provide fertile soil on which to grow 'reasonable' explanations (Kelly, 1997).

Postmodernism arises out of fundamental challenges to the premises underlying modernism. It represents a perspective from which all universal truths are challenged, deontological certainties are rejected and individuals are left to create their own value systems. The term postmodernism was coined by Lyotard (1984) to refer to "The state of our culture following the transformations which, since the end of the nineteenth century, have altered the game rules for science, literature and the arts" (p. xxiii).

The perspective has been developed following ideas presented in such works as Derrida (1978) and Foucault (1977). Derrida suggests we approach the writings of others without any preconceived theoretical views. He suggests that texts be "deconstructed" into pieces and then reassembled. He advises that such practices help to distance the text from underlying notions and will perhaps throw, "interesting light in unexpected directions" (Vessey and Foulkes, 1990, p. 79). Foucault's academic life focussed on demonstrating how what we perceive today is only perceived that way because of the way that the terms of reference we inherited were forged. Our ways of seeing are not objective and true but have been forged by the powerful in society.

Postmodernism is best understood perhaps, if thought of as the logical outcome of pursuing modernism to its limits because in that process modernism's unrealistic assumptions concerning continuing progress based on science-based discovery of permanently valid societal rules are revealed. The postmodernism condition leaves life without truths, standards and ideals, and as an ethical paradox:

> it restores to agents the fullness of moral choice and responsibility while simultaneously depriving them of the comfort of the universal guidance that modern self confidence once-promised..... The choice will eventually have to be practical and do without the support of philosophical assurances..... Existential insecurity is the result (Bauman, 1992, p. xxii-xxiv).

The resultant insecurity is understandably disturbing, particularly to those brought up with a modernist perspective, who continue to search for new "universal objectives" to guide their 'progress' (Kelly et al,1998a). Hence some modernists continue to influence societal behaviour. For example the ideas of Friedman (1962) have continued to influence societal developments for several decades.

Friedman argues that the notion of social responsibility in business is objectionable. He argues that there is only one universal responsibility of business people and that is to increase profits, within the rules of the game. Managers must accept the democratically developed environment, constructed by politicians, and therein maximise returns to shareholders. They have no mandate to interfere with that environment by indulging personal fancies and attempting to justify their personal integrity in relation to some ill-defined "public good". Friedman won the Nobel prize for economics in 1976 and his ideas have been influential on Western societal developments under Nixon and Reagan, Thatcher, and others. "Now that Reagan was President, Friedman continued as an outside economics adviser... to offer his analysis and advice" (Greider, 1987, p. 379).

> The Reagan-Thatcher era is distinguished by the intensity of its market ideology, the ferocity of its attacks on "Liberal excesses", the severity of its cutbacks in state welfare programmes, its revival of patriotism and militarism, and its deregulation of business (Tinker et al., 1991, p. 34).

The ideas promoted by Reagan and Thatcher colonised thinking in much of the Western world. In New Zealand Douglas and Bolger have made much use of the perspective in framing policies. The philosophy has been used to change the environment in New Zealand's education, and health providing institutions, over recent years.

Postmodernism has itself been subjected to critique. Hassard & Parker (1993) asks, "Why should we seek to develop formal schemes if the method of deconstruction shows them to be objects for our amusement, elements of 'serious play' at best?" (p. 19). From a postmodern perspective it appears that we cannot write anything truly meaningful. Postmodernism has destroyed much of what it used to criticise, "Postmodernism stands for the 'death of reason"'(Hassard, 1993, p.1). Bauman (1992) suggests that through postmodernism: "painting ended up in a clean canvas, writing an empty page, music in silence" (p. viii).

What is my own stance on postmodernism? I respect the 'logic' in the postmodern perspective but recognise that it can persuade me to lack any purpose, and do nothing with my life. I share Parker's view that:

> Postmodernists might be correct about the dangers of assuming that I write the truth but they do not give me a clear reason for wanting to write at all..... Once we have acknowledged that progress and rationality are relative it seems incumbent on us to... give up, on the grounds that nothing we say matters (Parker, 1993, pp. 205/6).

This realisation has relevance for my teaching. I do not want to introduce students to a postmodern perspective which persuades them that the world is in a 'mess' and that life is futile, but I do wish them to appreciate that the "modern" perspective is inadequate. I strongly believe that individuals must retain hope (Zeldon, 1995) and I endeavour to help students adopt this belief along with a questioning approach to the inadequate rules which have evolved under modernity.

I am also concerned about the ethical issues which arise through the postmodern perspective. The postmodern mind seems to condemn everything but propose nothing. "Truth and goodness... will take care of themselves once we have ...freedom [of thought]" (Bauman, 1992, p. ix).

The ethical issues which have to be addressed in postmodern society are issues which predate modernity. Modernity hid the issues behind 'laws' which were created to serve predetermined objectives and this obviated the need for moral evaluation (Willmott et al, 1993). Postmodernity has removed the modern cloak from such issues. From pluralistic opportunities individuals now must make personal choices affecting societal developments. Individuals must take responsibility for choices of equally unfounded ethical precepts. There is no invisible hand which will automatically lead us through the free market to the best of all possible worlds. Lyotard wants us to question all grand narratives, and believes that they will not stand up to honest questioning, "In Lyotard's terms, therefore, we should beware of subscribing to the grand narrative of 'progress', for the prime purpose of this discourse is to justify our actions" (Hassard, p. 13). The crises in contemporary society as modern individuals attempt to adjust to a postmodern perspective are difficult even to define. The postmodern critique brings with it the temptation to do nothing about the crises which it exposes, but educationalists cannot responsibly choose to do nothing.

As an academic wishing to respond I have had to determine how to respond. I have sought a research methodology which allows me to define, and redefine, how I might progress rather than a methodology which demands that I fix firmly how I believe I will progress, and then conduct research to determine if my beliefs are well-founded, or not. Action-research is the methodology which I decided to adopt. In the following section the methodology is explained, and a critique is provided.

3.3 Action-research

3.3.1 What is action-research?

At the World Congress on Action Research (1989) an attempt was made to capture the essence of action-research.

> If yours is a situation in which:
>
> * people reflect and improve (or develop) their own work and their own situations
> * by tightly interlinking their reflection and action
> * and also making their experience public not only to other participants but also to other persons interested in and concerned about the work and the situation (i.e. theories and practices of the work and the situation)
>
> and if yours is a situation in which there is increasingly:
>
> * data-gathering by participants themselves (or with the help of others) in relation to their own questions
> * participation (in problem-posing and in answering questions) in decision making
> * power-sharing and the relative suspension of hierarchical ways of working towards industrial democracy
> * collaboration among members of the group as a "critical community"
> *self-reflection, self-evaluation and self management by autonomous and responsible persons and groups
> *learning progressively (and publicly) by doing and by making mistakes in a "self-reflective spiral" of planning, acting, observing, reflecting, replanning
> * reflection which supports the idea of the "(self-) reflective practitioner"
>
> then yours is a situation in which ACTION RESEARCH is occurring
>
> (Altrichter et al., 1989, p. 19)

It is surprising that there was a need for this exercise at the congress. The cumbersome outcome provides evidence of the difficulty of finding any accepted and concise definition of "action-research". However, one concise definition, specifically targeted at education, is offered by McNiff (1988):

> An approach to improving education, by encouraging teachers to be aware of their own practice, to be critical of that practice, and to be prepared to change it. It is participatory, in that it involves the teacher in his (sic) own enquiry... It is research WITH, rather than research ON (p. 4).

Zuber-Skerritt (1992b) terms action-research within the classroom "action learning" and described action learning as:

> a process by which groups of people... work on real issues or problems, carrying real responsibility in real conditions. The solutions they come up with may require changes to be made in the organisation, and they often pose challenges to senior management, but the benefits are great because people actually own their own problems and their own solutions (p. 48).

The lack of one universally accepted definition of action-research does allow a broad range of related techniques to flex and develop with usage over space and time. However, the lack of such a definition becomes problematic when users of action-research seek to describe their methodology. Here I inform readers of my understanding of the methodology which I have used.

Action-research is the study of a social situation in order to improve the quality of action within it. It involves self-evaluation and professional development. There are four elements in the action-research cycle as agreed widely: plan changes, act and observe results, reflect on the outcomes, and revise the plan (Elliott, 1982; Kemmis and McTaggart, 1988; Lewin, 1952). It was first developed by Lewin in the 1940s, who used it to research organisational effectiveness in factories in the United States. It has since been adopted in many other working environments including education (for example: Kelly et al, 1998b; Stenhouse, 1980). Gibson (1986) advocates the use of action-research to understand education, and close the gap between theory and practice:

> In the traditional view [of education], 'theory' has been applied *to* 'practice'... The insights and concepts of, for example, psychology or sociology have been drawn upon to explain, inform or direct practice. Both action research and critical theory challenge this approach as they urge the fundamental indivisibility of theory and practice. Theory is *in* all practice, is grounded in it (p. 162).

The action-research perspective can reveal different images concerning curricula, different suggestions concerning who is best placed to develop curricula, and different ideas concerning the role of course controllers. Action-research avoids the opening of the theory/practice gap, because theory and practice are developed together and in unison. Action-researchers maintain that, "there is nothing so practical as a good theory" (Greenwood et al., 1993, p. 187). Carr and Kemmis (1986) suggests that action-research provides an excellent educational research methodology because, "The purpose of educational research is to develop theories that are grounded in the problems and perspectives of educational practice (rather than the problems and perspectives of some social scientific practice)" (p. 122).

3.3.2 Practitioner Action-Research (PAR)

PAR is the specific methodology employed in this study. The reference to the practitioner's actions reinforces the indivisibility of progress in the development of theory and practice. PAR involves continuous social/organisational change which affects people, and which may be opposed. It involves seeking-out and implementing changes which have the greatest support from the individuals concerned, and are acceptable to all. "Two of the ideas which were crucial in Lewin's work were the ideas of group decisions and commitment to improvement" (Kemmis and McTaggart, 1988, p. 6).

There is a large literature on the PAR methodology (for example: Elliot, 1982; Kemmis and McTaggart, 1988; Kember and Kelly, 1993; McKernan, 1991; Stenhouse, 1980; Whyte, 1990) which demonstrates close agreement as to the main characteristics of the methodology. I summarise these below, PAR:

* is concerned to critique what "is" and examine it from an holistic perspective.
* seeks to close the gap between theory and practice.
* does not assume that there is an ideal state awaiting discovery, but the research process itself allows progress towards an ideal.
  requires extensive communicative processes before action.
  suggests a research cycle involving: an initial overview, followed by a detailed critique of systems in order to gain enlightenment and provide a base from which to plan strategies.
  is an iterative process.

Carr and Kemmis (1986) offer five reasons for applying PAR to education:

1. Educational theory must reject positivist notions of rationality, objectivity and truth.
2. Educational theory must be rooted in the self-understandings of educational practitioners.
3. Education theory must distinguish ideologically distorted interpretations of practises and overcome them.
4. Education theory must expose those aspects of the existing social order which frustrate the pursuit of rational goals.
5. Educational theory must recognise that it has to relate to practice.

(Extracted from chapter 5)

These statements provide a concise overview of the PAR methodology. Ledford and Mohran (1993) point out that one of the central issues in PAR is the recognition that socially active participants create and define their own realities. Creating realities demands action, the substance of PAR is action, and every PAR project must recognise this. PAR is not simply an interpretivist methodology, the participants are challenged to go beyond an understanding of what "is" to an investigation of what "might become", and to create this. The broader the participants can cast their minds in determining what might become then, potentially, the better can be the results. Action-research fits well with a critical perspective.

Research labelled as PAR encompasses work on two broad levels and it is important to explain how the PAR methodology is to be used in this study. At one level of use the operating environment is largely accepted as "given" and the protagonists strive to identify the best way of progressing within that environment to the desired ends. For an example of this type of approach see Greenwood et al. (1993) who refer to three such projects and disclose some of the assumptions behind such research, for example, "We believe that the social sciences exist to assist society in solving problems" (p. 176). They suggest PAR has something to offer in such a context:

> PAR encourages integrative, interdisciplinary social science based on both local knowledge and social science expertise. The multidisciplinary approach has proved quite elusive in standard research approaches... Participation is also important because self-management is a moral and political value that we seek to promote (p. 177).

An alternative approach to the PAR methodology sees researchers as loathe to assist society in solving social problems identified in society. Rather the researchers wish to commence using PAR to determine what the social problems are. Greenwood et al. recognise that the 'correct' definition of a problem is often not achieved by traditional methods, and therefore action-researchers should avoid addressing predefined problems:

> We are critical of the academic research community's general infatuation with abstract, static models, expert control of research, and their lack of commitment to testing ideas through genuine application... The applied research communities [too]... often simplify problems to match them to the modest solutions they have at hand. Such an approach is as closed to participation as orthodox research and does not promote ongoing learning (1993, p. 189).

In this study I adopt the latter approach and attempt to keep the scope of PAR as broad as possible. The point under discussion here is well made by Chisholm and Elden (1993). They suggest that traditional action-researchers attempt to improve organisational performance and generate social science theory; that is to change organisations and social science. However, a newer group of critical action-researchers, "Attempt to raise levels of consciousness, explore new approaches to basic social problems, and empower the oppressed" (p. 285). It might be argued that in many universities the students are "the oppressed".

3.3.3 A critique of PAR

Rather than being value neutral action-research involves the identification and selection of problems to solve. The problems are part of current practice. Action-research is concerned with humanist values. McKernan (1991) notes that PAR is expressly political because it seeks continuous change in the environment being studied:

> Critical action research is seen as a politically empowering process for participants; the struggle is for more rational, just and democratic forms of education... As a theoretical activity it invites... practitioners to consider... the totality of relationships within the social system and structure of the society in which they live and work (p. 27).

Main-stream research into societal phenomena generally involves one set of people (the researchers) studying another set of people (the subjects). There are a number of reasons why the chance of such research having practical outcomes, of optimal use to the researched, is small (Bartholomew, 1972). The principal complication is caused when the problem being researched is different to that recognised by the subjects.

PAR makes educational research an integral part of educational practice, thereby improving the chances of the outcomes being relevant to the practice of education. The PAR methodology is more 'realistic' than many other research methodologies because it is based at the local level where the people involved are able to talk about, "real"[25] problems. It necessitates talking with the people who are living their normal lives in the environment being researched, here the classroom. It involves bringing these people and their ideas into the research project (but see 3.3.4).

The PAR methodology does not attempt to build grand theories. Its aim is to build transient local theories to help individuals better to understand, control and profit from their environment. The measures of 'understanding', 'control' and 'profit' are to be made by the individuals in the classroom rather than by researchers in distant offices.

Many orthodox social science researchers are not pleased with the advent of PAR; they attempt to discredit it because, "It challenges the 'expert' authority of academic educational researchers... It challenges bureaucratic authority in its notion of participatory control" (Carr and Kemmis, p. 210). "Orthodox researchers respond to the challenge of PAR to their hegemony by stating that they do "science" while action-researchers merely "tell stories" (Greenwood et al., 1993). However, the narrative dimensions of supposedly "objective" social scientific accounts have been successfully demonstrated elsewhere: Bourdieu, 1984; Clifford and Marcus, 1986; Habermas, 1984; Mitroff and Mason, 1981.

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[25]"Real" in the sense that the problems have meaning in the decision making models of the people involved, concerning how they organise their lives.

Although the PAR methodology accepts the need for evidence and reliability in substantiating discovery, it allows for diversity in acceptable methods. PAR is sometimes criticised for 'obvious' bias because it involves the researcher in analysing his or her own practices. Such criticism implies that there is a 'neutral, value-free' point from which 'proper' research can be conducted, whereas any such point is illusory, "There is no objective knowledge of reality... reality can only be known through our constructions which are subject to constant revision; we do not have direct access to an interpretation-free reality" (Zuber-Skerritt, 1992b, p. 56).

Narratives emanating from PAR environments provide vicarious learning experiences for their readers. However, it must be recognised that researchers bring their own biases to models which they create in attempting to understand and describe their environments. These biases will influence the researcher's 'skeletal'[26] generalisations concerning the reality within an environment. Nevertheless, the skeletal generalisations can provide useful insights to others with similar interests.

PAR treats the actors as both the 'bearers' and the 'victims' of ideologies. It recognises the actors' ability to change the world. The collaborative nature of PAR can offer an approach to overcoming those aspects of the existing social order which frustrate rational change. PAR is, "The expression of individual self-reflection which contributes to community self-reflection both by extending and by challenging the formation of common practices, theories and institutional structures" (Carr and Kemmis, p. 205).

It is because of PAR's power in challenging current assumptions that it is potentially so useful in reshaping current practices in tertiary education, thereby providing the opportunity for greater productivity in learning. PAR requires the active participation of those who have to carry out the work which they identify and anticipate. The people in the research environment must agree as to how progress will be monitored. There are

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[26] 'Skeletal' signals the incompleteness of any general theory. The skeletal framework can be fleshed out within chosen empirical research locations, but 'whole beings' thus created must be considered to have no more than local meaning. The skeletal framework will itself remain more stable, enduring and transferable (Laughlin, 1995).

some obvious problems with the introduction of such an approach into a structured educational environment (3.3.5), but none which are insurmountable[27].

Academics must maintain flexibility in responding to societal pressures. Adoption of the PAR methodology does not assist people to implement pre-designed fixed systems; it involves people remaining open to surprises and responsive to opportunities. It involves the examination of new practices to compare them with previous practices. Whatever current practice is adopted it must be subjected to ongoing critical assessment and to change when appropriate.

3.3.4 The use of PAR in my research

In this study I, as course controller, am responsible for initiating iterative changes and noting their effect in improving the environment. At the same time the environment which I am attempting to create changes continuously, as I learn from the research. This change in environment needs to be constantly recognised but it does not have to be communicated from me to a 'client', because the client and the researcher are one. There is a pragmatic dimension to my research in the classroom.

Throughout my research I have continuously attempted to provide the students with what I have believed to be the best of educational opportunities, as most other lecturers do. Most students would be concerned to discover that they are participating in any form of educational-research process in which they are being used as the "guinea pigs". Consequently I have not informed students of my specific research interests but I have repeatedly let it be known that I am attempting to create an "excellent course", and I have requested their help in this. They have responded well in that they have supplied me with many helpful observations and suggestions.

As it was not fully explained to students that they were in a research environment, they were not empowered to challenge the *status quo* in the classroom as they would have

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[27]Portteus et al. (1995) describes the introduction of TQM into the classroom. The problems, and the environment created, are similar to those described here. Portteus et al. note that, "to our knowledge, very little has been done to incorporate quality concepts into the delivery of educational services" (p. 379).

been in a 'normal' PAR project. They had little direct input into the design of data gathering processes and data analysis. The students who made suggestions were sometimes not present when I implemented the suggestions (in subsequent offerings of the course). Although individual students were not able to participate in the ongoing evolution of the course in the manner which I was as course controller, I was able to make significant improvements to the course in response to student feedback. For example, as a result of repeated adverse feedback from many students, Self Assessment Tests were dropped from the course (5.5).

3.3.5 Data gathering methods of observation and enquiry

Most data for this study was gathered in the classroom. I planned to collect some data through for example: examinations, closing course questionnaires, my observations of the results of my actions in practice. Additionally students provided data gratuitously as the course progressed, for example: visits to my room for discussions, E-mail messages, comments about the course made on campus. Sometimes my plans for data collection were changed in response to students' behaviour. The course developed continuously as a result of the data collected.

I decided initially to trial six modes of learning in my attempt to improve the learning environment. A description of these modes is provided in chapter 4. Chapter 5 provides a narrative of my experiences as I introduced them, and developed them, in class. The variables to be measured in this research generally involve human motivations and behaviour, but the variables only became fully apparent once the research was commenced, and the responses to opening plans were known. Action-research leads 'where it will' as the research proceeds, and the methods respond to the situation. There cannot be a precise method blueprint in PAR. The data to be collected have been determined in response to the issues which have been identified. For example, when students informed me that they were having difficulty in understanding how to conduct a dialectical enquiry session satisfactorily, I arranged for the audio visual department to film one group which was performing well at this task. I made the resultant video available to any students who wished to view the process being managed well. I had not originally planned to record any students taking part in a dialectical enquiry for use as a learning aid. The video also provided me with an example of a full dialectical enquiry

session to view, and use to improve my opening suggestions to future students concerning such matters as group organisation and the partitioning of available time.

On another occasion I became aware that students appeared more critical of the course in anonymous written feedback notes, than they were in providing feedback directly to me. On the other hand the written feedback was often short on detail and did not adequately explain the students' problems. In response I arranged for students to provide anonymous feedback on the course, after their final course grades had been allocated, to external interviewers. Thereby I received better quality feedback which was not provided under fear of grade reprisal, or fear of offending me directly. I chose to obtain feedback in this manner only after some time, when I came to perceive that there was a need for it.

The study is concerned with monitoring actions in the classroom environment in order to 'improve' the learning environment, diagnose problems, plan actions, implement actions and observe the results. The data collected are used also for evaluation of my own performance as course controller. Methods of data collection which have been employed include tape recordings and videos made in the classroom. These provide records of developments and assist reflection. Feedback from students has been obtained formally through questionnaires and through set written exercises. Informal feedback has been obtained in conversations, note exchanges, and E-mail exchanges, usually instigated by the students. When students have visited my office to talk about the course, the conversations have sometimes been recorded (with the students' permission). The official documentation gathered by the University on all courses is brought into the reflective process (eg. students' grades). My personal observations are often re-enforced by student comments and written submissions, this does help to create confidence in the narrative through triangulations. The use of the action-research methodology does not reduce the need for rigour in the various data gathering methods used. In many ways it requires greater care, flexibility and alertness to capture and report events and issues that occur in an unsystematic environment.

3.4 Narrative

I want other teachers (in particular) to be aware of, and hopefully learn from my experiences. Consequently I have chosen narrative as the form to present a full account of my study. My reading of the current educational literature (Apple, 1996; Beattie, 1995; Jenkins, 1996; Riesmann, 1996) convinced me that "narrative" could be used best to maximise the potential benefits of my research efforts. There follows argument in favour of the adoption of narrative, and specific strengths and weaknesses of the technique are presented and discussed below.

3.4.1 Narrative in research

The process of narrative is in a fluid state having only recently been accepted as a legitimate research tool. There is no single accepted definition, but there have been several publications discussing this route to knowledge creation, notably Apple (1996), "This volume is meant to push the boundaries of how we think about the relationship between education and social life, between research and social and personal action, between the academic and the valuative" (p. xvii).

A narrative is a story, or series of stories, constrained in a social context. When used in research narrative provides insights into the social environment and how individuals act, and make sense of life. Riesmann (1996) states, "As realist assumptions from natural science methods prove limiting for understanding social life, a group of leading US scholars from various disciplines are turning to narrative as the organizing principle for human action" (p. 1). Narratives are concerned with our capacity to make a significant whole out of our life history (Ricoeur, 1991a).

Narratives are being used by researchers to convey the sense that they make of the social world. Walker (1997), reviewing Graham (1991), writes of, "the peculiar capacity of the written life to deal with facets of culture that trouble or fascinate us" (p. 215), and contends that narratives are able to engage postmodern[28] attitudes while avoiding, "the exquisite pessimism that often accompanies that paradigm" (p. 216). With reference to

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[28]Garrick (1999) asks, the curriculum"Can postmodern doubt be useful in education research, and if so, precisely how?" (p. 155). He continues, "Self-understanding (in so far as this is possible) lies at the heart of... qualitative education research" (ibid).

the use of narrative in educational research he suggests that it can acknowledge, "all those dimensions of intuitive, personal, political, and social experience... neglected by empirical/analytical approaches" (ibid).

> The process of becoming and being a teacher is increasingly being acknowledged as a multi-faceted endeavour which involves the person intellectually, socially, morally, emotionally, and aesthetically..... Narrative is becoming a familiar term in the field of education and is understood in a variety of ways..... Narrative inquiry allows us to describe and represent the human relations and interactions inherent in the complex acts of teaching and learning and to validate their multiple realities and many dimensions (Beattie, 1995, pp. 53-54).

Bullough and Baughman (1997) state, "The power of stories as a means for studying teaching and building pedagogical knowledge is now generally recognised and often celebrated" (p. 385). The key people in most educational situations are the teacher and the students. Any classroom situation grows out of previous classroom situations, and out of other past personal experiences:

> In answer to the question "where is personal practical knowledge?" narratologists such as ourselves say that it is in the person's past experience, in the person's present mind and body, and in the person's future plans and actions (Connelly and Clandinin, 1988, p. 25).

All the relevant past experiences of all the students are difficult to know, but relevant past experiences of the teacher (the most influential single player) and of the class as a whole can be disclosed in this narrative. Any present classroom situation cannot be understood without some understanding of the history of that situation.

3.4.2 Using narrative with my classroom research

I choose to present my narrative and the glimpses it gives of a practical way forward for curriculum development in accounting education so that others will then have something to contemplate, and 'progress' may result. The narrative also reveals chosen moral criteria and chosen ethical standards. Social constraints on my study are provided by my university and, more widely, by contemporary society. 'Progress' becomes a political matter. Once supra-foundations for society are dismissed, the politics of individuals lies at the base of the society which evolves. "Politics becomes the 'existential modality' of society" Baumnan (1992, p. 196).

> [Narrators reveal] the intrigues we received from our culture, and... the various roles that the favourite *personae* assume in the stories we love best. And so we try to gain by means of *imaginative variation* of our *ego* a narrative understanding of ourselves (Ricoeur, 1991b, p. 437).

The present study essentially concerns a curriculum development project. With that in mind I have taken note of Connelly and Clandinin's (1988) view that a curriculum's development can only be understood properly if the originator's past record of relevant, "experiences in private life as well as in professional life" (p. 20) are known. The narrative technique is particularly apposite to this study because the narrative provided in this study gives readers access to my own past, my recent curriculum development and my aspirations. Chapter 2.3 of this study provides this aspect of the story.

> According to a narrative approach to curriculum, the notion of knowledge means something that... has moral, emotional, and aesthetic dimensions... It [narrative] is central to the idea of curriculum development..... Narrative is the study of how humans make meaning of experience by endlessly telling and retelling stories about themselves that both refigure the past and create purpose in the future (ibid, pp. 22-24).

Connelly and Clandinin suggests that to know something which can be included in a narrative is to feel, value and respond aesthetically to it. "Knowledge" becomes something more than a cognitive experience within their vocabulary. I appreciate the potential for proper societal understanding which their suggestion provides. It follows that there is, "no better way to study curriculum than to study ourselves" (p. 30). Connelly and Clandinin actually recommend that those constructing curricula should write their autobiographies as a part of the process (p. 39).

I have attempted to progress from what I perceive to be the postmodern abyss confronting educational research by providing a narrative of what is practically possible, and arguably worthwhile, action. Postmodernity explains that all communication is somewhat incoherent, and it follows that all narratives will be to a varying extent flawed. Nevertheless, I provide an account of educational-experiences which I believe should be of some benefit to interested readers.

3.4.3 Strengths and weaknesses of narrative: Some general comments

The author of a narrative will choose what is to be reported in that narrative. The author may - like a journalist seeking sensational copy, or a lawyer attempting to provide one particular perspective on an alleged crime - decide what conclusions (s)he wishes the reader to reach and then attempt to lead the reader there by the presentation of chosen suitable evidence, and the omission of other evidence. The reader must be aware of this possibility. Such behaviour by the author is unlikely to provide a real understanding of the problem, or help the adjustment of relevant variables in order to deal with the problem. The narratives would benefit neither the author nor the readers. It is hoped that the users of the narrative technique to research will be trusted by their readers to report on events in a comprehensive and fair manner from their chosen perspectives, and it is hoped that the authors will not betray this trust.

It is possible that any narrator may quite unknowingly compromise his/her position by unconsciously seeing only those aspects of the situation which fit with what the narrator wishes to see. This possibility must be recognised, but scientists too are sometimes guilty of selective vision (Mitroff and Mason, 1981). Defences to more specific criticisms of narrative follow.

Epistemology: A narrative report does not have the precise measured content which might be expected in a scientific research report but it does have greater breadth. It does not confine itself to a set relationship which is to be measured, rather it reports the emergent complexity of relationships which are recognised when life is observed without predetermined narrow boundaries to what will be considered relevant (Hall, 1996). The perceived usefulness of any narrative will be greatly influenced by the reader's epistemological position concerning what is considered to be 'valid' research. The 'clear' focus of scientific research may encourage the study and objective measurement of factors which are poor surrogates for holistic understanding and measurement of complex phenomena.

Bias: It is recognised that narratives are constructed with biases, prejudices, outlooks, wants and wishes which we cannot fully hold at bay; readers need to recognise this. However, narratives are concerned with practical research where there will probably be nobody better placed to comprehend fully the 'real' problems, than the individual who is living with them. Any bias may therefore be relevant to the problems being studied in practice and may be relevant to, or may need adaption by, similar people dealing with similar environments elsewhere:

> Practice is essentially a sequence of problem-solving episodes... There are no general theoretical solutions. There are only solutions to particular local problems. Practice is theory in action... The practical constitutes a kind of proof, so that if theoretical notions and practice are incompatible, it is theory rather than practice that is seen to be at fault... Theory according to the dialectic, is much less fixed than it is in either the logistic or the operational, and it is assumed to change and be modified according to the shifting exigencies of the practical world. The essential task of the dialectic is to resolve oppositions (Connelly and Clandinin, 1988, p. 95).

A more complete approach to knowledge, which accepts and tolerates bias, may need to (re)emerge.

Philosophical considerations: At a philosophical level it is legitimate to question such a narrative as this because I cannot claim that I fully know myself or my environment. My narrative must be subjectively based, "[Derrida] has developed a philosophical deconstruction of Western metaphysics... From a certain external perspective it [philosophy] cannot name or describe, what... history may have concealed or excluded" (Valdes, 1991, p. 22). However, I choose to provide my narrative rather than do nothing; I choose to exercise my existential right to action and I cannot identify a better means of attempting to progress.

Perhaps current postmodern perplexities are not worth taking time to address further. Teachers who feel that 'progress' is possible, should simply go ahead and create curricula which will encourage students to develop. This study attempts to build a curriculum which encourages students to believe they have hope and choice in developing themselves and their society. Students need not be depressed by society,

rather they should be challenged by (and challenge) society, in order to become involved in constructive and rewarding developments.

3.5 Conclusion

Modernists for many years employed rationality and logic in seeking out universal truths governing societal behaviour. They felt such laws were everywhere, awaiting discovery. Unfortunately they have had great difficulty in finding any general laws which have demonstrable ongoing relevance in explaining societal phenomena and developments. Postmodernists have now employed logic in a rational approach to examining the state of society, to expose many societal inconsistencies. The use of the scientific research engine to generate knowledge of universal rules governing societal phenomena has been discredited. The dichotomous search for societal certainties must be abandoned.

Unfortunately postmodernism has not provided a base which encourages progress; it is pessimistic. It may suggest that action to create understanding of how society might be understood, and improved, is futile. Here it is argued that it is necessary to retain hope and meaning in life, and that one way of creating meaning in society is through the use of an action-research approach to knowledge creation. It is argued that it is possible to identify certain actions which will produce results which will encourage societal improvements.

Students need to re-cognise (know again) meaning in society; they must develop mutual respect for others, and enjoy dialogue. As an educationalist I must help students respond to the current situation. Furthermore I wish other educationalists to know what actions I have taken, and what the results have been. Narrative is the method I have chosen to achieve this.

Narratives provide accounts of how one individual, or group, has attempted to make sense of a societal situation. Readers may not agree with what the narrator has done, or what has been concluded, nevertheless the reader is provided with a vicarious learning experience. The reader is allowed a privileged view into the subjective struggles of the

narrator, as (s)he attempts to make sense of the environment. No universal 'truths' are offered in narratives, and so the postmodern criticisms of research which promises such truths are not relevant. Narratives have relevance to readers who are interested in experiencing similar social environments to the ones described in the narratives. I now turn to the empirical work narrated in this study.

PART FOUR: EMPIRICAL

Introduction to Part Four

This section provides details of my empirical work in the classroom. My initial attempt to change my classroom objectives, and approach, is described. It was largely unsuccessful but it did make me realise the difficulties involved in promoting organisational change. I recognised that I needed to change my approach to classroom sessions, and my own behaviour, in order to promote change in my relationship with the students. I describe the course objectives which I identified for the new course *Accounting, Organisations and Society* and the modes of learning which I built into the curriculum. I narrate ongoing development of the course through five iterations. In reflecting on the development of the course I describe and discuss other data not obtained directly from my classroom interaction with students.

Chapter 4: MAKING A START

4.1 Introduction

This chapter commences with a description of my first attempt at introducing change in the classroom in 1993. This narrative relates to seven hours of guest lecturing on "Planning and Control" which I provided on a management accounting course, on my return to teaching. Immediately following this I became responsible for designing the new course *Accounting, Organisations and Society* and my work on this is reported. I describe the student-centred learning approach which I decided to employ and the propositions which I developed relating to six 'modes' of learning which I introduced. The course was run and developed in both main 1994 semesters and in semesters A of 1995, 1996 and 1997. The development of each mode throughout these iterations is reported in Chapter 5.

4.2 Returning to teaching in 1993

4.2.1 My teaching objectives

When I was asked to present seven hours of lectures on 'Planning and Control' to a third year class in Management Accounting I approached the task with zeal because I had convinced myself that I was about to start teaching 'properly'. I believed that 'proper' teaching involved the encouragement of students to develop intellectual independence and become good citizens. I took a prepared overhead to class and shared the following beliefs with the students.

1. There are no absolute "rights" and "wrongs". What appears right or wrong at any particular time depends on one's chosen perspective. Advice found in textbooks about Planning and Control matters is not necessarily 'correct'. Textbooks are better considered as aids to thought provocation, than as unequivocal instruction manuals.

2. Members of Western society have generally believed that society has been 'doing well' for the past century or so. Societal progress has (largely) been considered to be 'right'. It is relatively easy to identify areas where modern life is horrific, but such considerations are often not brought into narrow courses covering Planning and Control decision strategies in management courses.

3. "Scientific method" has provided much of the progress which the "Moderns" have experienced. Many old questions (What is good? What is beautiful?) may be answered no better today than they were by the Ancient Greeks three thousand years ago.

4. Those brought up in the Greek thinking tradition will be encouraged to view life in a different manner than those brought up in other thinking traditions (the Chinese or the Indian traditions). No one way is 'correct'.

5. Too close a reliance on a particular way of seeing the world can blinker thinking and lead 'rational' people to conclusions which might be considered absurd if viewed from a different (or broader) perspective. Individuals are not well understood if considered simply as economically rational egos.

6. Many 'problems' set for management accounting students to complete are over-simplified and provide information to work with which in reality would be very difficult to obtain, possibly unreliable and probably not able to reflect the full depth of the 'real' problem. Students should recognise this.

7. Breaking large problems up into smaller and smaller bits will eventually produce parts of problems which are *relatively* easy to solve. However, it is probable that the sum of the derived solutions (to each of the parts of the problem) will not provide an holistic solution to the original problem.

8. Some management scholars believe that those who are involved with management need to evaluate, and probably shift, their current paradigm (viewpoint), in order better to understand, plan and control, what is happening in our society.

9. Changing one's viewpoint involves a difficult mental metamorphosis. Changing other people's viewpoints may often appear desirable but is very difficult. Such attempts at change require excellent planning and close attention to detail.

The beliefs were referred to many times during the course to ensure that the students became familiar with my way of thinking. I suggested that students should guard against becoming 'educated' in a manner which blinkers their viewpoints in the manner (unknowingly) illustrated by people such as Lawrence Summers[29]. I advised students that when tried methods of 'reasoning' produce outcomes which offend against one's holistic appreciation of what is 'right', then the methods must be reviewed.

I kept on lecturing from the front of the class, where I felt lecturers belonged, but instead of telling students what to believe I repeatedly challenged students to consider national, and world problems, and consider what societal practices (or lack of action) might have led to these problems. I suggested that students should challenge the 'wisdom' provided in their textbooks rather than rote-learning the contents in preparation for regurgitation at examination time. At the time I believed that my points had been well made and accepted by members of the class, although I did not enter into discourse with the students in the lecture theatre.

4.2.2 The feedback which I received

In my final lecture to the class I distributed a brief questionnaire. I asked the students to hand in the questionnaires to their tutors at their next tutorials[30]. I thought that many of the issues concerning the need to question 'accepted' assumptions, and the relevance of "macro-problems" to the planning arena would probably not have been raised in other courses. I asked the students to rank their agreement with the statement:

> The course offered by Martin required me to consider planning issues similar to what I have been asked to consider in other courses in the University.

On a 1-7 scale (with 1 signifying high agreement). I was reasonably pleased when the responses were:

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[29]See `The Economist', February 8 1992, p. 62. The article describes the thinking of Lawrence Summers, Chief Economist with the World Bank, who believes that economic arguments necessitate the emigration of dirty industries to the less developed countries.

[30] Only 40 completed questionnaires were returned (around fifty percent).

1	00
2	00
3	00
4	00
5	25
6	13
7	02

My second concern was that the students should have enjoyed the lectures which had introduced them to new issues, and probably a new style of delivery. To the statement:

> I found Martin's course content to be relatively interesting (with 1 signifying high agreement) the responses were:

1	04
2	06
3	01
4	01
5	02
6	10
7	16

The mean response was 5.3; I was hurt and concerned. It is interesting to consider what such feedback might do to the confidence, and future approach, of young lecturers. My immediate thought was to abandon my current attempt to change what and how I teach, and return to obtaining better rankings from the students. One wonders if students are able to 'coach' lecturers to behave as students wish them to.

On the questionnaires I had asked the students to provide written comments if they wished. About half (20) did so. I attempted to learn from this anonymous written feedback. Many of the comments were very critical of my performance. The following excerpt signals a number of general points, all of which were picked up by others:

> Martin is very pessimistic & I find this attitude very gloomy & depressing and absolutely no encouragement for wanting to learn. Martin's lectures have very little to do with the course & are very unhelpful both in the short term & long term. Martin's lectures are very boring and highly irrelevant.

I was particularly surprised at being criticised for my pessimism. I had not felt myself to be pessimistic, but I had earned the comment, as others showed:

> Try not to be so pessimistic about the world.
>
> Don't be so bloody negative... Things may be difficult/not perfect, but don't we as students have to learn to deal with this?!

The most frequent criticism concerned the fact that I had not given clear instructions concerning what the students must learn in order to pass the examination at the end of the semester, for example:

> More emphasis should have been placed on what we will be examined on.
>
> More comprehensive set of notes would help as I'm here to pass this course not to promote my own thinking - sad but true.
>
> Lecturer made you think a bit, but totally irrelevant to the exam which is what we need to look toward.

Other students probably also had the examinations in mind when they criticised my failure to teach the set topics:

> Teach us more about the subject the lecture is meant to be about. I thought we were doing budgeting? What happened?

The second major criticism, which was again possibly tied to the examination concerns, related to my criticism of some parts of the textbook, Horngren and Foster (1991)[31]. The students were not happy with a critical approach to their textbook:

> You refer us to the textbook & learn from that. Next thing we know you are pulling the textbook apart & criticising it! So who/what are we supposed to learn from!!
>
> Rather than looking at what's wrong with the text present what's right & you support.
>
> What was taught and what is in textbook not the same.
>
> I can appreciate that you disagree with the text, however we feel confused as to "what to learn" for exams.

Some comments, while critical, provided me with some small satisfaction:

> Martin tends to go around the issue *instead of saying what is required.* It was more a psychology lecture to me not a management accounting one (my emphasis).
>
> We were not there for philosophy if that is what I wanted I would have taken a philosophy paper.

Other students simply dismissed me tersely:

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[31]See Chapter 2.4 for examples of such criticisms.

> For a person who goes to every lecture for all subjects I found Martin's lectures a total waste of time.
>
> Seemed irrelevant thus lost interest.

While others, who had found the content more worthwhile, were still not happy with the presentation style which I had used:

> I was not happy with the teaching style as it did not aid my learning as compared to what I was used to... however what was covered was fairly interesting.

As indicated earlier, the lectures were appreciated by a few students. The following quote comes from one such student:

> Students are so used to being taught what is in the book so they don't have to really think. They copy down overheads in the lecture and then read the book to confirm what they were shown. I really enjoy your ideas of getting people to think and have opinions for themselves. The problem, I think, is that this being their third year students have fallen into the habit of learning from a book.. People still believe the world to be what is taught to them in lectures and books. I hope you can persuade more lecturers and students to get the most out of this way of teaching instead of just switching off and putting it down before giving it a chance.

This student appeared to have received from the lectures what I had set out to give.

4.2.3 Summary

I had not delivered a wonderful classroom experience to most members of the class. The majority of students had not appreciated my new approach to teaching and I was disappointed. Furthermore I had not realised how poorly my messages were being received by the students until I received my post appearance feedback, because I did not seek dialogue with the students; my style of relating to students needed to be developed. However, I had affected a minority of students in the way I had proposed to, and this gave me the enthusiasm to proceed with my classroom 'experiments'.

4.2.4 Discussion

In teaching the students about Planning and Control I continually stressed the importance of managers realising that they were dealing with people. I explained that the most theoretically perfect plan for an organisation would probably come to nought

if the people to be involved were not properly consulted, and their wishes allowed to influence the plan. While I was stressing this point I was imposing my education on the students in a manner which I had thought about carefully, and considered excellent. Many students provided me with an outcome such as I had warned them about, they declined to participate.

Using the action-research approach I have reflected on the outcome of my actions in this management accounting class. I believe that one reason for the poor response to my 1993 lectures was the fact that the lectures were situated within a framework which had been created and managed by another course controller[32]. I now realise the importance of ensuring that students who join a 'different' type of course know that they will be encouraged to behave differently themselves. They need to be prepared to travel new roads. I realised that I had to find a way of presenting a student-centred course.

4.2.5 Where to now?: Resulting research questions

Attempting to develop the students as 'whole people' rather than simply to expose them to a given set of knowledge, results in the emergence of two related research concerns:

1. What classroom practices need to be employed in order to provide the students with opportunities to benefit from the new course objectives?

2. How must I (the teacher) change myself, and my teaching style, in order best to benefit the students of the class? (See 1.5).

I recognised that I needed to develop propositions concerning how to deal with these issues.

4.3 Tony Lowe: A bridge

In 1993 I had frequent contact with a mature academic, over the normal age for retirement, Professor Tony Lowe. He became aware of what I was trying to achieve and offered to help me on the basis of his considerable past experience. In setting up the *Accounting, Organisations and Society* course I was given a 'green field site' on which

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[32] The course controller was a Senior Lecturer who had been in the School for about five years. He confided that he was himself alarmed at the students' reluctance to apply themselves to any problems which required they think beyond the narrow bounds delineated by 'normal' accounting problems.

to build the course. Professor Lowe strongly recommended I adopt an approach modelled on the ideas of Rogers (1983). I accepted this advice because Rogers stated clearly what I had grown to appreciate, that my role is to help students learn rather than to teach them.

4.4 Design of the *Accounting, Organisations and Society* course

4.4.1 The introduction of the course

I made it clear in the course outline that the course was to be conducted differently to most other courses. The course outline was given to the students at the first class meeting. The course learning objectives provided to the students were as follows:

> This course is new in design and purpose. It is intended firstly to develop students' integrative skills and knowledge, as between other management disciplines and Accounting, and secondly and equally, to encourage them to become more effective in behaviour as managers and in using accounting information in management. What is 'appropriate' managerial behaviour in any context or situation is highly problematic; it depends upon the participants' personal values and how they develop. It is intended also that the course and its learning activities foster the judgmental capabilities of its graduates (Course Outline[33], p. 1).

Thus, the need for students to develop as citizens was introduced to them. The *Accounting, Organisations and Society* course is concerned with developing students' capabilities to consider, initiate and accept the need for change. Students who take the course have to confront change immediately because the course is differently structured from other courses in the School.

4.4.2 Conceptions of quality learning

A major variable in the educational experience is the students' own conception of what education is about. Marton et al. (1992) identify six conceptions, the figures in brackets represent the percentage of undergraduate students which Marton et al. identified as belonging to each category:

A increasing one's knowledge (19%)
B memorising and reproducing (19%)
C applying (16%)

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[33]A copy of the initial course outline (1994) is provided at Appendix 1. The outline has changed as the course has developed (Chapter 5). All future page references in this chapter refer to the 1994 course outline.

D understanding (38%)
E seeing something in a different way (6%)
F changing as a person (2%)

In 1995 I gave an opening course questionnaire to the class. It asked students to rank the purposes of education suggested by Marton et al. Of the 22 respondents, 14 ranked "increasing one's knowledge" as the primary purpose. The 8 others were split fairly evenly. *I* now see the purpose of education as changing (developing) students. I am surprised at how different my students' responses were to those reported by Marton.

A problem arises when the teacher has a different understanding to the students in class concerning what the purpose of education is. Scott et al. (1992) suggest that it can be very difficult to change the core beliefs of conservative students who do not wish to experience the anxiety and discomfort caused by change. I believe it is imperative that students believe they are obtaining high quality education because it encourages them to contribute to their learning experience better than they might if they perceived of the educational experience as a necessary but unpleasant experience. In search for advice on how best to be perceived as offering high quality education I turned to the educational literature, and found the work of Paul Ramsden most helpful.

4.4.3 Ramsden on 'High Quality' education

"The firm duty of a university teacher is to create a sense of excitement about the subject matter" (Ramsden, 1998, p. 352). Ramsden has put a lot of effort into studying the existing literature on the provision of high quality learning, and in researching the recognition of high quality courses, in all disciplines. He is interested in what will tend to be perceived by students as offering high quality learning experiences (Ramsden, 1991 and 1992). He differentiates between deep-learning and surface-learning experiences and suggests, "Deep approaches are related to higher quality outcomes and better grades. They are also enjoyable. Surface approaches are dissatisfying; and they are associated with poorer outcomes" (1992, p. 53). He suggests that the way that students describe their learning experiences provides a good indication as to whether the experiences are deep or shallow. Deep learners will make statements such as:

* I try to relate ideas in one subject to those in others
* In trying to understand new ideas, I often try to relate them to real life
* I spend a lot of my free time finding out more about interesting topics which have been discussed in classes

Contrast the above with the sort of statements he expects shallow learners to make:

> * I have to concentrate on memorising a good deal of what we have to learn
> * I tend to remember things best if I concentrate on the order in which the lecturer presented them
> * I find it best to accept the statements and ideas of my lecturers and question them only under special circumstances (ibid).

An integrative course such as *Accounting, Organisations and Society* attempts to encourage students to relate ideas from all subject areas together, and I wished the *Accounting, Organisations and Society* students to become deep learners. Relying primarily on the works of Feldman (1976) and Marsh (1987), Ramsden (1991) suggests certain characteristics which are exhibited by deep learning courses:

> * teacher enthusiasm
> * teacher interest in, sensitivity to, and empathy with, students
> * teacher respect for the students and their learning situation
> * quality of assessment procedures and quality of feedback.
> * stimulation of student interest
> * encouraging independent thought (p. 131).

I attempted to design the *Accounting, Organisations and Society* course in a way which allows me to exhibit these characteristics in presenting the course. In addition Ramsden (1992) recommends allowing students to influence the course design concerning the assessment-marks weightings, and allowing students to choose their own topics of interest for project work and for class discussions. I have found that some students have difficulty exercising choices when encouraged to do so, but nevertheless I have attempted to provide students with a large measure of choice.

4.4.4 The course learning objectives

The objectives were chosen by me, students have had little direct influence on them. The choice is supported by the arguments presented in the preceding sections of this thesis, which include references to the work of others. The objectives were reduced to a specific list (see page following) during the first iteration of the course. This list has been reviewed regularly since then but I believe it continues to provide the best set of objectives for the course. I am aware that not all teachers, nor all students, will agree totally with me, but I hope that my opening arguments will have convinced most readers of some reasonableness in my choices.

The course had some specific learning aims set down in the initial course outline (pp. 1-2). A general aim of the course is to encourage students to become reactive and proactive members of the class, and of society, rather than passive individuals:

> [The course] encourages students to examine how Accounting is being used in contemporary organisations and society to promote change, or maintain the *status quo*. The course aims to promote a critical perspective in students so that they do not simply accept the society which they discover on leaving University; they are encouraged to consider when change may be beneficial (in their own opinion) and to act to promote change [as required] (p. 1).

Students are encouraged to recognise that decision models in society are not pre-ordained but are socially constructed. They are challenged to identify the underlying assumptions which support the accounting frameworks which are being used to help control modern societies and help decide on how to allocate resources within them.

In developing the *Accounting, Organisations and Society* course I did not wish to offend students in the manner I had done in the third year management accounting class discussed earlier (4.2). I wanted to make the new learning experience as acceptable and stimulating to the students as possible. I knew that the change of educational process, which I was developing, was likely to be resented by some students. I was aware that I needed to create an innovative approach to the classroom sessions as I developed the objectives for the course displayed on the following page.

The objectives were created to provide direction for a course to be conducted in a student-centred learning environment. At the same time I wanted to create dialogue between myself and the students, and between students. I wanted everyone in the class to believe that all class members, including myself, were on a voyage of discovery together. I wanted to provide the students with choices concerning what they learned while, at the same time, ensuring that they did make progress towards the course learning objectives. I wanted the students to enjoy developing their abilities to learn how to learn, during their time on the course. Adler and Milne (1995) provides an interesting parallel with this exercise. It describes the design of a management accounting course to fully address the objective of "learning to learn". Much of what is built into the resultant curriculum parallels what is included in my curriculum.

COURSE LEARNING OBJECTIVES[34]
Desired developments in the students
1. Citizenship: their ability to be aware of their own emotional, spiritual and societal values as well as their cognitive identities[35]. *Their* courage to promote change in organisations and society.
2.A knowledge of the literature which considers Accounting as a social phenomenon.
3. Self understanding, self awareness, self confidence and intellectual independence.
4. The ability to self motivate and self organise.
5. The ability to provide arguments *and listen*, rather than to 'debate'.
6. The wish to strive for the best solutions, rather than to seek opportunistic compromises.
7. To adopt a 'professional' approach to life in preparation for the workforce.
8. A tendency to continuously question and evaluate, throughout life.
9. A knowledge of their role, and the role of accountants, in society.
10. A knowledge of how to learn.
Specific skills to be acquired by the students
a. Public presentation skills.
b. Group work skills, the ability to participate beneficially in team work.
c. The ability to judge the performance of both themselves and others.
d. The ability to interact with senior professional people in society.
e. Time management skills.

4.5 Propositions concerning the modes of learning employed in the 1994 class

Ramsden and Rogers provided me with ideas concerning what I wanted to achieve with my student-centred approach to the class. The overall ideas of Ramsden and Rogers appear to fit together well. Rogers (1983) suggests a number of modes of learning which

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[34]The course attempts to: develop students' own personal attributes and their social skills towards others, develop citizens able to evaluate and 'improve' their society, and develop skilled individuals able to make careers rewarding to both themselves and to society.

[35]It is my belief that if management decisions, which contribute to societal developments, are made by individuals who suppress their emotions and spirits to their intellects then the society which evolves will be sub-optimal (2.7). "University students tend not to be educated in an holistic manner, often only their cognitive development is being addressed" (Miller, 1976).

might be used in the classroom. I set out to develop propositions concerning how best to realise the chosen learning objectives in class. In doing this I identified several modes of learning which I felt could be adopted and 'fleshed out' in an accounting course environment. I selected six modes of learning which I felt would best help the learning objectives to be achieved:

1. General Expositions
2. Self Assessment Tests
3. Dialectical Enquiries
4. Discussions with Visitors
5. Small-group Project
6. Open Book Invigilated Course Test.

These modes were created in order to improve the learning environment in the classroom, and bring me closer to the students. They are intended to deliver deep (Ramsden, 1992) learning opportunities to the students, allowing contacts with the 'real' world and encouraging students to spend any free time in finding out more about topics which interest them. Each mode is described below[36] in sections containing the headings: nature, objectives, teacher activities, student activities and chosen success criteria. A summary schedule describing each mode is included at the end of each section. I assigned grade weightings to each mode which I considered to be appropriate, but I encouraged each iteration of students to challenge these if they wished. The weightings did change from iteration to iteration but most of the changes were generated by me for reasons which are explained in chapter 5.

4.5.1 General Expositions

Nature: Each week all students have to read through set reading assignments, chosen by myself, for that week. Two pairs of students volunteer to present two of the articles to the rest of the class. All students are required to present at some time. The presentations are used to allocate 15% of the students' total course marks.

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[36] For a fuller description refer to the course outline at Appendix 1. Over the iterations the modes were modified but sections 4.5.1-4.5.6 describe the opening positions.

Objective: These sessions attempt to provide a mutual learning situation in the classroom where all present have read the chosen articles. The presenters contribute their thoughts on two of the articles and this provides a platform from which class participation proceeds. The discussion is managed by the presenters and I contribute my opinions on the same basis as other members of the class.

The choice of readings and their method of presentation attempts to meet all the student development objectives, as well as specific skills a and c listed at 4.4.4. Many of the readings deal with actual problems in society, for example Tinker's story of the Love Canal. The fact that organisations and society are changing fast is evidenced in many of the prescribed readings, for example Hopwood (1990). Several papers address various crises in contemporary society and attempt to suggest how society might profit from change, for example Gray (1992) which introduces the principles of the "deep green" position. The readings help students to develop broadly and recognise some of the confusion and hypocrisy present in the value systems of our society.

Teacher activity: The chosen articles contain a lot of challenging ideas. The course explores the manner in which Accounting is used in society and I want the students to be alerted to the concerns of commentators. The readings encourage students to question the uses of Accounting. Students are encouraged to realise that many controversies involve clashes of several valid perspectives; that seldom is one party totally 'correct' in on-going controversies. Real problems involve differences between whole people[37] and must be approached with this in mind. Rather than attempting to identify one textbook which would provide many challenging and interesting ideas, I decided to identify relevant articles in accounting journals of the past five years. The journals I used were: Accounting, Organizations and Society; Critical Perspectives on Accounting; Accounting, Auditing and Accountability.

Selection of the articles was a time consuming task which was performed over the long summer break at the end of 1993. The choice of journals meant that there were very

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[37]Whole people have emotional and spiritual structure, as well as intellect.

many interesting[38] articles which were of potential interest to the students. These were supplemented by other readings known to me, which are particularly relevant to sections of the course. Articles which questioned accounting practice, or challenged the traditional Western management rationale, were sought. All articles were photocopied. The initial readings book contained 71 articles (pp. 37-39).

The weekly topics for sections of the course (pp. 5-6) were not predesignated, as they might have been by the chapter headings in a chosen textbook. Rather the proposed weekly focus evolved as groups of interesting articles coalesced into natural groupings. The selected literature was influential in determining the opening course content, rather than the literature being fitted into an adopted course framework. The papers selected to be presented in class each week are identified in the reading list by "a" and "b".

In class my opinions are hopefully given no privilege derived from hierarchical authority; although this position is not assured, nor is it easily measurable. I have been provided with many matters to think about in these sessions. Notably the classroom sessions on "management education" always provide rich learning experiences for me. I have often been exposed as in a minority position within the class[39]. These sessions allow the teacher and students to recognise that classroom learning is a two-way process where the teacher is still learning and is receptive to argument.

Student activity: The students are able to experience a situation wherein arguments surface and counter arguments emerge in a manner which encourages learning and demonstrates how good arguments can be persuasive to those who are willing to listen. A lesson in citizenship is provided. Students have some choice over their learning material because they are allowed to skim all the readings for the complete course before volunteering to provide their presentation on a chosen paper.

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[38]There were no pre-set criteria to define "interesting". However, the articles generally were controversial and exposed non-traditional ways of seeing.

[39]Many issues are discussed and disagreements raised. For example: " In general should people do everything they can to obey the law?" often produces opposing opinions.

The presenting students have a break after their presentation while I briefly present the main points covered in the other readings for the week; those that have not been presented by the students. After this there follows over half an hour of class discussion on the topic for the week and this is led by the presenting students. After the presentation the presenters supply copies of their overhead transparencies used and their presentation notes to a course file. This allows other members of the class to have access to the main points of what was discussed without having to copy down notes while the presentations are taking place. Similarly I place copies of any overhead transparencies which I use onto the course file.

I ask students to grade each others' presentations. I provide them with guidelines on how marks might be allocated (Appendix 1, pp. 17-18) and ask them to provide me with one overall grade. The average grade awarded is allocated to each presenter to count 15% towards their final grades.

Chosen success criteria: It is extremely difficult to measure how well the mode does actually address the learning objectives. Ledford and Mohran (1993) state, "We do not doubt that they [action-researchers] will be able to reach conclusions in the absence of adequate valid data; managers and other organizational members do so continually" (p. 1357). I do feel much happier as a lecturer sharing the chosen readings with the class than I did as a "traditional lecturer" conveying given 'truths' to my audience. I do feel strongly that progress is being made towards the learning objectives. In support of my belief see, for example, the presentation of Dillard (1991) recounted at 5.4.1. As each iteration progresses the discussions result in many references to the early class readings (Appendix 1, p. 5, for example Burrell and Morgan,1979).

MODE: GENERAL EXPOSITIONS[40]	
Nature:	
Students are required to present journal articles in class and lead discussion on their contents.	
Purpose:	
To provide a classroom learning experience where all the student developments listed at 4.4.4 are encouraged.	
MODE IN ACTION	
Teacher Actions	**Student Actions**
1. Select appropriate readings for course	1. Read the set articles before class.
2. Combine readings into groupings of articles with similar content.	2. Choose one reading to present to the class in one week.
3. Duplicate selected readings and create work-books for the students.	3. Always arrive at class ready to contribute to a discussion of the readings
4. Arrive at classes ready to discuss the selected readings for the week.	4. The presenting students should place copies of their presentation materials on file.
5. Place any presentation materials used on file for students to access.	5. Non-presenting students to provide the teacher with a grade for the presenting pair.
6. Collect allocated grades from students, average them and inform presenters of their allocated grades.	
CRITERIA FOR JUDGING EFFECTIVENESS	
Students are to share their ideas with their colleagues in the class. They are to argue with me and with other students. When making their arguments they should refer to the ideas in the articles which they had read. The discussion should critically examine the dominant value systems in society, and the role of extant business education; alternatives should be considered.	

[40] The summary schedule layout adopted here is based on one used in Romiszowski (1986).

4.5.2 Self Assessment Tests (SAT)

Nature: In order for the general exposition sessions to be successful it is essential that all involved have done the required readings. The SATs help encourage the necessary reading. An example of a SAT is included at Appendix 3. It tests all the students on their knowledge of the set readings. The SATs are used to allocate 15% of the total marks. The students grade their own efforts but I randomly audit a few tests each week and discuss the allocated grade with the student if necessary.

Objective: I am aware from taking classes previously that when I ask for readings to be done, many students arrive at class without having done them. An incentive is required to encourage students to undertake the readings. The SATs were introduced for this purpose. SATs aid the general exposition sessions described in the previous section and therefore contribute to all of the learning objectives noted there. Additionally the SAT process calls for the course controller to demonstrate a high level of trust in the students, and for students to develop self assessment skills. SATs have a democratic flavour where equals trust each other to behave properly in recording progress and awarding marks.

Teacher activity: The teacher must construct the SATs and the solutions. S/he must also audit a selection of marked scripts and meet with any student who has not graded him/herself equitably in the opinion of the teacher.

Student activity: To answer the SAT questions the students have to undertake the prescribed readings. The students are told that SATs are to be individual efforts and that they should not work in teams to do the readings, and answer the questions. The answers are generally factual and require the student to locate the relevant piece of text to be able to provide the correct answer. To a certain extent the questions are not ideal because they do not make the students think deeply about what is being read, or make them produce their own opinions and counter arguments. However, they do necessitate the students doing the required readings.

The students are required to submit their completed SAT exercises by a given deadline which is before the corresponding general expositions session. The scripts are stamped "received" with a date and time. The following day solutions are made available to the students and using these they mark their own scripts. A student could score good marks

by cheating instead of actually undertaking the readings. However, the professional students are trusted not to cheat, but to grade themselves conscientiously in a 'professional' manner.

Chosen success criteria: Students are expected to display honesty and conscientiousness in completing the tests. They should score good grades which indicate that the set readings have been studied. The students will then arrive at class with knowledge of the content of the readings.

MODE: SELF ASSESSMENT TESTS	
Nature:	
Students complete tests of the factual content of prescribed class readings and mark the tests themselves	
Purpose:	
To ensure that students arrive at class having studied the required readings. The students also learn self assessment skills as they monitor their own learning.	
MODE IN ACTION	
Teacher Actions	**Student Actions**
1. Construct the SATs.	1. Read the set articles for the week
2. Construct the solutions and make them available to students at the appropriate times.	2. Complete the tests and submit their scripts before the related class time.
3. Audit a selection of marked tests to ensure the marking is reasonable.	3. Collect the completed scripts after class and grade them from the solutions sheets.
4. Record the marks allocated on the course grade sheets.	
CRITERIA FOR JUDGING EFFECTIVENESS	
The audit process should reveal that students have been completing the tests and displaying a reasonable knowledge of the set readings. It should also reveal that where students have performed poorly in the tests they have acknowledged this in the grades which they have awarded themselves.	

4.5.3 Dialectical Enquiries

Nature: Students divide into groups of six to discuss a problem in society which they have identified in the areas of the recent class expositions. It is necessary for the students to identify a problem which is probably defined differently by different members of the group, and it is imperative that they start with different students believing that different 'solutions' to the problem provide the best way forward. The initially different approaches to the problem area are termed the "thesis" and the "antithesis". The students then argue about the problem for around two hours and agree on the best way to proceed (if possible). The students are given an introduction to Jungian Psychology to help them appreciate the behaviour of their colleagues during the argument. The agreed best way to proceed is termed the "synthesis". Students produce a written report of their group arguments and their synthesis. These reports are used to allocate 20% of the total course marks. An introduction to the technique, is provided in the course outline (pp. 8-9).

Objective: The purpose of introducing dialectical enquiry is to provide an opportunity to break from the traditionally normal Western practice of debating issues. Many Western debates evolve in attempts to obtain 'agreement' on required future actions but custom often reduces the major objective of debate to become the 'scoring of points' against one's opponent. Furthermore 'good' Western debaters are reliable in that they hold on to their original position through the heat of a debate; they can be relied upon to appear not to have changed their opening positions. The debating framework demands "winners" and "losers", or a compromise in which both sides agree to accept an outcome which neither side is enthusiastic about. Dialectical enquiry offers a 'better' framework. Within the framework students are encouraged to argue about such matters as the purpose of business education, the dominant value systems in society, and the need to accommodate emotional and intuitive values into the business decision making process.

Teacher activity: The teacher should generally attempt not to interfere in the dialectical enquiries but remain in the background and only provide brief assistance when it is requested. The students manage their own learning experiences; they become jointly responsible for each others' learning experiences. It is prudent for the teacher to ensure that the initial thesis and antithesis chosen by the students provide a reasonable base on

which to build a dialectical report and create a synthesis. This is made easier if students are required to write out the thesis and antithesis on a card shortly after they arrive in class. This card can be checked by the teacher and thereafter remain as a tool to remind the students of where they started from, and appreciate how they are progressing.

After the dialectical reports have been submitted, the teacher must grade them. This is difficult to do without being influenced by personal views which contradict those held by the students. The grades should be allocated on the quality of the arguments reported, and the learning experiences described, rather than on the teacher's agreement or disagreement with the positions taken or evolved. Any factual errors appearing in the reports must, of course, be corrected.

Student activity: In dialectical enquiry the students have to choose their own topics for discussion[41], control their own group efforts and record the group progress. They have to learn how to manage not only their own contributions but also the contributions to be made by other members of their group. This environment is similar to that which they are likely to meet many times in their future employments. However, what is required of the students is probably very different from anything which they have experienced in class previously. This places severe strain on them initially, and on their relationship with the teacher.

Chosen success criteria: Each dialectic in class is intended to be a learning experience. It is interesting to ponder how well prepared contemporary university graduates in management are for their coming inter-personal decision making careers. Here it is assumed that managers can be educated better to cope with ill-structured problems, using a method other than the normal scientific approach to problem solving. It is recognised that managers are often seeking sufficient solutions to problems, without having clear and certain information to allow an unproblematic exposition of scientific method. An alternative approach is required. Dialectical enquiry can be used to

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[41]The broad area for the dialectical enquiry is prescribed in the course outline (for example Corporate Social Responsibility in week 2) but each group of students is required to identify (a) specific issue(s) to be argued at each dialectical enquiry.

improve people's understanding of current ill-structured business problems but it is perhaps not employed as often as it should be to improve organisational decision making. A possible reason for this is that few people have been challenged to understand what it has to offer contemporary managers. One starting point for remedying this is in the business community, another is in our tertiary training institutions. In the classroom it can improve students' understanding of complex social problems, and thereby nurture their citizenship.

The dialectical enquiry sessions serve the course's educational objectives well. Exactly how well depends on the students' choice of topics to be discussed. The choice, within the given framework, belongs to the students. Generally dialectical enquiry provides an opportunity for students to interact as complete human beings and develop holistic arguments. They address current issues in a changing society. Students are provided with the opportunity to choose their own learning focus within fairly broad boundaries. Perspicacious choice of enquiry topics can expose the students to confused value systems, the need to cope with change and the crises facing contemporary society (Kelly et al, 1998c).

Again the visible learning results from the dialectical enquiry are difficult to measure over the twelve-week course. Students are involved in only five dialectics and they have to cope with a steep learning curve. It is hoped that the students will display a greater appreciation of the 'grey' areas in society rather than seeing most issues in terms of black and white. It is proposed that students will become conscious of the contradictions hidden within many accepted existing societal practices.

MODE: DIALECTICAL ENQUIRIES	
Nature:	
Students split into groups of six and argue about societal issues for which differences of opinions amongst them have been identified.	
Purpose:	
To encourage students to argue about such matters as the purpose of business education, the dominant value systems in society, and the need to accommodate emotional and spiritual values into the business decision making process. They are encouraged to develop a 'grey' understanding of disagreements in society rather than a 'black and white' perspective.	
MODE IN ACTION	
Teacher Actions	**Student Actions**
1. Approve the thesis and antithesis.	1. Come to class with a thesis and antithesis identified and display them.
2. Provide limited advice in class if requested to do so.	2. Conduct argument in class in an attempt to identify a synthesis.
3. Grade the reports and supply comments on the use of the dialectical process.	3. Produce a dialectical report.
4. Record the marks allocated on the course grade sheets.	4. Read and react to the teacher's feedback on the reports.
CRITERIA FOR JUDGING EFFECTIVENESS	
Students should produce dialectical reports which demonstrate progress towards a synthesis and describe a clear learning experience which has taken place within the group as arguments have progressed. Sensible choice of theses and antitheses are expected, and evidence of thought in identifying the "stakeholders" and "underlying assumptions" relevant to the arguments. The students should include references to the set readings and to the comments of visiting speakers in their arguments.	

4.5.4 Discussions with Visitors

Nature: The *Discussions with Visitors* seminars bring the students into contact with members of the business world from outside of the University. Students are provided with the opportunity to interact with citizens who are currently active in the business community, and question them on their beliefs and motivations. Thus they can learn about career development, and societal pressures encountered in the commercial world.

The visiting speakers introduce issues which currently are helping to shape New Zealand business and society. Students are required to take an active part in these seminars. To facilitate this, the visiting speakers are requested to submit some reading covering the area which they are intending to talk about. For example, a visitor from the Hamilton Enterprise Agency, an organisation which helps the growth of the local small business sector, provided pamphlets which covered:

The Agency's mission statement
Details of the 'Be Your Own Boss' scheme
Details of the 'Business Mentor' scheme
Details of the 'Business Grow' scheme

The seminars are designed to be sessions in which two-way communications take place. The introductory speeches from the visitors are used to provide a personal introduction including brief details of their own career development, and a general introduction to their business activities. The visitors know that the students have read the information sent by themselves, therefore it does not have to be presented during the visit. The visitors are asked to speak for only around 15 minutes and then to allow the class members to put questions to them, for about 90 minutes. Thus the sessions are not visitors' lectures, but discussions with visitors. Students are required to produce reports of the visits and the reports are used to allocate 15% of the course marks.

Objective: The visitors are far more knowledgeable in their areas of expertise than both the students and the teacher. The students understand, as the teacher struggles to interject questions, that all the class are sharing in a joint learning experience. The students are exposed to actual business problems as they listen to the visitors.

Many of the course learning objectives are addressed. The students are required to participate in discussions and they are exposed to the interesting questions of the other groups within the class. The students need to be proactive in framing and asking questions and cannot help but be exposed to a broad range of issues as they observe the interactions between the individuals involved. The contents of the meeting are determined largely by the students themselves.

Teacher activity: The teacher must identify suitable visitors and get them to agree to visit the class. To-date I have had no refusals from anyone I have asked. This provides a good impression of the generosity of New Zealand business people. After the session the teacher must grade the student reports and provide feedback to the students.

Student activity: The students are given copies of the reading material and asked to frame questions to put to the visiting speakers. Students are also told to use the opportunity to question the visiting speakers about other issues which concern them, notably their small group projects (see 4.5.5).

Students prepare questions for the discussions, organised in their small project groups. Every visitor is engaged in around 90 minutes of free flowing discussion and argument. Students can make reference to interests emanating from their readings covered in the course. The sessions benefit from the students preparing questions before the visits but many of the questions originate during the seminars.

The marks awarded for the written reports from each group, include recognition by the teacher of how the group performed at the seminars. The reports submitted are expected to be about 700 words in length and cover:

> i) The group's preparations for the seminar; their particular and specific learning objectives for the meeting and a justification of the group's line of questioning.
>
> ii) What actually transpired at the meeting. This section will explain the learning experience which the group enjoyed, and specifically describe the main points of the learning interchange.
>
> iii) The group's evaluation of the session in terms of the objectives at (i) above.
>
> iv) An evaluation of the speaker's efficiency and effectiveness in terms of performance at the seminar.

Chosen success criteria: The effectiveness of this mode of learning can be assessed by judging the quality of what the students have reported as a "learning experience" within their submitted reports.

MODE: DISCUSSIONS WITH VISITORS	
Nature:	
Business people from the New Zealand commercial environment outside of the University come and talk with students in the class about the visitor's career development and current job, and about anything else students wish to question the visitors about.	
Purpose:	
To provide student with direct access to prominent people in the commercial world. Students can find out first-hand about current problems in society and how they are being managed. They can discover how prominent people have developed their careers and how they hold opinions on societal issues which they are willing to express, and defend, in the professed knowledge that they are not experts in all areas and may be wrong.	
MODE IN ACTION	
Teacher Actions	**Student Actions**
1. Choose suitable visitors and invite them to the University.	1. Read the visitor's introductory fact sheet and prepare questions to ask the visitor in class.
2. Educate the visitors concerning what is required of them and obtain introductory fact sheets from them.	2. Pose questions to the visitor in class.
3. Duplicate and distribute the introductory fact sheets to the students.	3. Prepare a report on the learning experience provided by the visit.
4. Grade the student reports and provide student feedback.	
CRITERIA FOR JUDGING EFFECTIVENESS	
Students should demonstrate an understanding of what motivates prominent business people and how they have earned their success in society. They should question the value systems of the visitors and the adequacy of their own education for the commercial world which they will soon be entering. In class students should demonstrate the ability to converse with prominent figures, to politely challenge them and to learn from such interchanges.	

4.5.5 Small Group Project

Nature: Rogers (1983, p. 19) asks us to consider the learning situation of a young child arriving to live in a country where a foreign language is spoken. Will it best learn how to communicate with local children if it is allowed to go and mix with them, or if it is given carefully structured language lessons? He suggests that the best learning will come to the child who mixes[42].

The whole educational process can be carried out without giving consideration to the 'outside world'. A student who passes school examinations may be considered a 'success' within the restricted world where (s)he meets the teachers. When children get older it may become more difficult to isolate them from some association with the outside world; it is difficult to train doctors without exposing them to patients, or accountants without exposing them to financial considerations within organisations. However, there are many accounting graduates who leave Universities without any first-hand experience of how managers react to financial problems in organisations. Many new management graduates may not be aware of how accounting figures are used in society to define, and help solve, problems.

The Small Group Project necessitates the students deciding on group topics and forming themselves into groups. Members of each group must then learn how to function within their group, in order that a good written report is produced. This is excellent preparation for their coming careers. The task is used to allocate 20% of the course marks, in order to reflect its importance.

Objective: Often management students in Universities will be introduced to various decision models and told what information is required in order that the models work. They are then provided with exercises wherein all the necessary data are provided, and the decision models can be utilised. Students will often fail to recognise that the gathering of universally acceptable data for the models is often impossible in 'real'

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[42]Rogers is not arguing that there is no place for structured learning, but that the benefits of learning through experience can be greater than the benefits from structured learning.

situations, and that any input data used in the 'real' world will often be the product of an agreed working arrangement, which is socio-politically flavoured[43]. In order to educate management students it is imperative they have relationships with the outside world which allow them to understand how accounting information is often collected and manipulated to serve the interests of the individuals concerned rather than to provide objective information from an imaginary neutral vantage point.

Teacher activity: This is the most stressful part of the course for most students. They have to organise themselves, and other group members, and they often find this difficult. The teacher must provide regular class time for the students to discuss their projects with their other team members and with the teacher whenever necessary. The teacher should provide helpful feedback whenever asked and should approach each group regularly to enquire about progress. The teacher must grade the project report and provide feedback at the end of the course.

Student activity: The small-group project involves each student joining a project team in order to investigate and report upon a matter in society which is of interest to all members of the team. The students can choose the group size for themselves but groups of three are recommended.

Students have complete control over this major section of the course. Unfortunately they may find this to be an intimidating experience rather than a welcome one. In their earlier education in the School many students adopt a passive approach to their learning. Many may not be happy when initially invited to form small teams to undertake project work, they may not know where to start. Four appendices which appear in the course outline (pp. 12-15), are provided to help the students develop their projects.

The course outline Appendix One allows each student to start as an individual without having to bother about how others are thinking and behaving. Completing the form

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[43]The information to be collected will be that which all concerned (or at least the most powerful) believe will ensure decisions based on that information will favour (or at least not harm) them.

forces them to consider, in-outline, the work which would be required to complete their suggested project. Students are then ready to attend a first project meeting at which they can discuss their ideas with others and attempt to find others who share their ideas, or whose ideas they decide they wish to share.

After the first group meeting Appendix Two can be completed. It attempts to encourage students to recognise and contemplate the inter-personal relationships involved with group formation.

Appendix Three requires the group to develop a clear base on which to build its project. It attempts to help students appreciate what work will be involved in the chosen project and what each individual will be committed to. It signals also that the project will have to be managed; everything that is planned will not necessarily happen as planned, and it is up to the group to ensure that some sort of management control is put in place.

In future commercial life it is probable that the students will become involved in project work where meetings will be held, minutes taken and progress recorded on a regular basis. Appendix Four requires the students to set up such a control system for their project. Each group is encouraged to take pride in its own workbook. One third of the project marks are awarded on the basis of how well the project workbook is kept.

Chosen success criteria: This mode provides the students with an experience which is designed to prepare them for citizenship as graduates in management. Their progress can be measured by examining their completed reports, and their notebooks which record how the reports evolved over the semester.

MODE: SMALL GROUP PROJECT	
Nature:	
Students form themselves into groups to investigate an issue in the local community which is of interest to all members of the group.	
Purpose:	
Students are encouraged to take an active interest in the development of their community and to hone their research skills in acquiring knowledge about the chosen issue. They also develop group working skills as they address a major project.	
MODE IN ACTION	
Teacher Actions	**Student Actions**
1. Introduce students to the task and to the four appendices which should help them to organise their efforts.	1.Complete appendix one and attempt to locate other students who share the interest disclosed there.
2. To be readily available to students throughout the time that the project is being developed and to provide support as necessary.	2. Proceed with the project work while considering appendices 2-4.
3. Grade and provide feedback on the final report.	3. Produce a final group project report and submit it for grading.
CRITERIA FOR JUDGING EFFECTIVENESS	
Students should display sense in selecting an interesting object of study which exposes an actual societal problem for their own learning experience. This is an integrative exercise in which students should provide evidence of exercising many of the business skills that they have learnt during their university studies. They should display their strengths to other group members and learn how to compensate for their weaknesses by encouraging colleagues to assist them. They should describe a learning experience where students have helped each other to learn. Students should display critical abilities and the ability to adopt a broad perspective in defining perceived problems. Locally dominant value systems may be challenged, and hidden underlying assumptions may be exposed.	

4.5.6 Open Book Invigilated Test

Nature: This test is similar to the traditional "final examination" which is still associated with many courses in the School. However, the test is "open-book" and worth only 15% of the total marks for the course. Students are told that most of them will be expected to finish within two hours because they will find that time adequate, but they are allowed three hours; hopefully this relieves the traditional time-pressure associated with examinations.

Objective: The test provides students with the opportunity to complete a piece of work unencumbered by interference from others. The work does not require the students to regurgitate facts which have been memorised, rather it requires them to exhibit self organisation and provide clear accounts of their beliefs in a given area.

Teacher activity: The teacher is required to provide questions which will challenge and interest students, thereby motivating them to provide a good account of their beliefs. The teacher must also grade the tests.

Student activity: The student must be wise in choosing what to bring along to this open book examination. They must think clearly and express themselves concisely in their answers.

Chosen success criteria: Students are told that the test grading criteria discourage regurgitation of large numbers of "facts"[44]. Students are invited to supply their opinions and reasoned arguments concerning issues relating to the course content, and the relationship of the course to New Zealand business. They are told that the scripts will be evaluated on the quality of the content, not on the volume of the content. They are encouraged to think carefully and give concise but full answers.

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[44]"One of the main goals of higher education is to develop a critical mind, rather than to accumulate a vast amount of factual knowledge... Students should try to look for key concepts or ideas and learn the methods of how and where to find the facts. They should be able to retrieve information and to transfer and apply it to new fields and tasks, to relate it to their personal knowledge and experience. They should try to understand, to reflect, to analyse, to interpret, to discover and eventually to create new knowledge" (Zuber-Skerritt, 1992a, p. 29).

MODE: OPEN BOOK INVIGILATED TEST	
Nature:	
Similar to the traditional 'final examination' but open-book.	
Purpose:	
To allow students to demonstrate an ability to competently develop and express their beliefs in a particular topic area.	
MODE IN ACTION	
Teacher Actions	Student Actions
1. Select an interesting question to ask the students, selected from issues previously discussed in class.	1. Think carefully concerning what books/information to take into the examination room.
2. Grade the student' scripts.	2. Provide a concise, well argued response to the question.
CRITERIA FOR JUDGING EFFECTIVENESS	
The quality of the scripts will be judged by reference to the quality and conciseness of the arguments used.	

4.6 Grading in general

I believe the object of classroom activity should not primarily be to grade students. It should be to assist students to learn, and to develop themselves. Nevertheless I have responsibilities within the University which necessitate me awarding grades. Students are advised of my opinions and encouraged to concern themselves primarily with how best to learn what the course offers. However, I acknowledge that the university/societal systems result in pressure on students to place great emphasis on their grades. I believe it would be preferable if each student concentrated not on grades but on deciding what (s)he wants from the course in terms of a "satisfying and useful learning experience".

A list of the criteria which I use in grading is supplied to students at pages 17-18 of the course outline. Where students feel that a grade has been awarded unfairly in terms of the declared criteria, the students are invited to provide me with a written notice of their reasons for their opinion. This topic was one which was very much of concern in the classroom action-research environment and is discussed further in Chapter 5.

4.7 Differences with other courses

The *Accounting, Organisations and Society* course attempts to develop independent learning and critical thinking in the students. However, to measure how successful it is being is difficult. Perry (1970) recognises that some students are able to 'defeat the system' and remain 'poorly' educated even as they progress through the 'best' of courses because when "independence of mind" is demanded by the authorities, its forms can be mastered and "handed in, while the spirit remains obediently conformist" (p. 36)[45].

4.8 Conclusion

This chapter has described my opening propositions concerning the setting up of the *Accounting, Organisations and Society* course, prior to its introduction into the classroom. The basic ideas of Rogers and Ramsden have been introduced. How skeletal ideas suggested by these sources were initially 'fleshed out' to establish six modes of learning for use in a tertiary accounting course has been described.

The six modes of learning to be used in the *Accounting, Organisations and Society* course were developed for use in a student-centred learning environment. They provide the students with choices of what to study, opportunities to integrate their various subject knowledge, and an opportunity to discuss how grades should be awarded for the various pieces of work. Having developed the course as described in this chapter, it was introduced into the classroom and the results observed. The next chapter describes the development of the course over five iterations in the classroom, from 1994 to 1997.

[45]I have been unable to devise a satisfactory way of addressing this issue or more generally the problem of students constantly attempting to provide outputs pleasing to myself rather than outputs which properly reflect their personal feelings and concerns.

Chapter 5.0 EMPLOYING THE SIX MODES OF LEARNING

5.1 Introduction

The last chapter described the design of the *Accounting, Organisations and Society* course. In an action-research environment the course is conceived and developed in a state of flux. Although much effort was expended in designing the course, it was recognised that the students, and myself as course controller, would discover possibilities for improvement as the course progressed. This chapter relates how the employment of each mode of learning was actioned and developed over five iterations[46]. It describes changes which were introduced in response to suggestions made by those in the classroom. The chapter contains five sections, each covering one iteration. Each section is subdivided into sub-sections. The sections vary in content but all include sub-sections of: an introduction headed "setting the scene", a narrative describing the use of each of the modes of learning, a description of the progress in learning objectives, and a summary schedule which shows the position of the course after the iteration. Many references (from 1-10 and a-e, enclosed in round brackets) are made to the course learning objectives at Section 4.4.4.

5.2 The first iteration - Semester A 1994: Setting the scene

There were 34 students enrolled on the course. Class contact was four hours per week. A summary of the course activities appears at p. 4 of the course outline (Appendix 1). In the first class meeting I explained the course and its student-centred learning approach. I had nine students withdraw[47], immediately. The students who remained later told me that they too were perturbed as they foresaw both a large volume of work and a large number of decisions which they needed to make concerning how to develop their learning experience in the student-centred learning environment being offered. Much of the questioning at this first meeting was concerned with what exactly students had to do in order to obtain good grades on the course. I did not state specifically what material had to be learned, and would be examinable. Many students were obviously not

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[46]Semesters A and B 1994, semester A 1995, 1996 and 1997.

[47]Within the School it is normal for students to trial courses, then possibly withdraw and relocate during the first week of term. It is unusual for so many to withdraw after one lesson. Nobody subsequently transferred into this class.

satisfied with my answers. What was expected of students was not highly structured and clear. The students were suspicious and nervous. They recognised that a relatively large number of assessed pieces of work would be required. They viewed this fact negatively rather than reasoning that the work would allow a closer relationship to emerge between the course controller and themselves. They noted that they would have to produce a lot of group work and have to make decisions concerning what exactly they wished to study in completing the Dialectical Enquiries and Small Group Projects. There was a munificent interchange between the students and myself during the first class session.

In the first few weeks of the course many of the students in the class talked around the University of the "dreadful" unstructured new course which was causing them concern. As the semester progressed the students became accustomed to the class working environment. They identified projects which allowed them to plan ahead with some certainty.

When the class started students were immediately invited to provide their ideas for customizing the course. Ideas could be raised: in class, directly to myself in my office, or via a post box. I suggested grade weightings for each of the six modes of learning (see chapter 4) but declared my willingness to change the weightings if required. We developed the course, making use of the six modes of learning, details of the developments follow.

5.2.1 General expositions

These sessions went well. After the first couple of weeks most of the presenters started coming to class with prepared questions to pose relating to their presentations. They used these to focus discussion and challenge their audience. For example, a copy of what was placed on file by the presenters of the Briloff (1990) article is provided at Appendix 4; note the questions which were prepared on an overhead transparency for display.

In the fourth week of the course a student, speaking in class, told of his annoyance at the amount of time it appeared that he was expected to "waste" talking to people about the readings. He explained that he never learnt with/from others in a group. His learning was a personal experience. If he was told to read an article then he would find a place to retire to, and read it. He would learn from his experience with the book, not from having chats with others about the contents of a particular article.

In response I suggested to him that he was probably something of an introvert but nevertheless interaction with other people is necessary. He was himself interacting with another person, the author of the article, when he read an article. The author will have had to think carefully about his/her message and commit it to paper in order to allow the reader to indulge his/her need to learn; most good learning situations do involve some degree of interaction with other people, even if it is often structured in a rather formal and perhaps awkward manner. I suggested that if ways to increase interaction could be found then the learning experience could be enhanced.

The student did not appear to accept this explanation and about half an hour of class time was spent discussing the matter with him. Having provided the best explanation I could, as to why the course had been designed as it had, I insisted that social interaction would continue to be an essential feature of the course. Surprisingly no other students joined in the interchange. As the semester progressed, the complaining student appeared to become more settled in the class and he did enter into discussion with others readily. No more was said concerning his initial complaint.

Many of the students expressed their appreciation of the chosen readings, although they all protested at the large volume. They acknowledged that they were being invited to examine critically extant business practices, and they responded.

5.2.2 Self assessment tests (SATs)

I introduced this mode of learning because I thought that it was potentially the best available method of persuading the students to do the readings. After the first SAT I carefully checked the students' self-marked scripts to identify any observable

malpractices. I found none. The scripts generally evidenced a very high level of attention from the students, and they were well marked. One student had actually failed himself with a mark of 46% (this became a common practice; it was normal for one or two students to fail themselves on each set of markings). I was delighted by my findings and I complimented the class members on their professional conduct. I carried out three further checks of the marked scripts and obtained similar findings on each occasion.

Students complained that the self assessment tests were extremely time consuming because of the amount of literature to be read (for example: 5 journal articles for week 1, 8 articles for week 2, 11 articles for week 3). The students complained that there were too many readings compared with any other courses. In particular honours students, who are obliged to take some post-graduate courses, stated that the reading expectations for this class were far greater than for any of their post-graduate classes. Professor Lowe[48] explained that the number of readings was not excessive for a final year management course at a University which wished to enjoy international respect. Although complaints concerning the number of readings continued, students continued to complete the tests.

Students asked that the marks associated with each question be shown on the solutions, to aid the marking. I did not do this because the students were consequently required to have a copy of the question paper to hand when marking their scripts. This forced them to make an educational matching process between questions and answers when marking. If they had only had to compare what they wrote with the given solutions it is possible that marking could have become a much more mechanistic process. Although I was asked on several occasions by different students to provide the marks on the solution sheets, all those who asked accepted my explanation of why I did not. Nobody pressed the request.

In week 4 of the course a group of 11 students came to my room to complain. They protested that the SATs required them to cover too many readings. At that point I agreed to drop the readings required to four per week, and agreed that the SATs would

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[48]Professor Lowe came to most classroom sessions to offer advice during the first iteration of the course.

be based on those readings only[49] . To assist further I reluctantly stated that the SATs could be done in pairs to reduce the individual effort required. However, I was pleased when each student opted to continue to complete the SATs themselves.

The SATs were successful in persuading the students to do the readings and this was evident in the class discussions. Individuals speaking in class confidently referred to perspectives provided in the readings 'knowing' that all of their colleagues could follow them. I have never before had such a practice concerning set readings accepted as the class norm.

5.2.3 Dialectical enquiries

The dialectical enquiry was a difficult experience for most students, first because of the steep learning curve which was needed before they were able to commence their enquiries and then because the students' first attempts received poor grades[50]. Thus their hard effort was not rewarded as they thought it should have been. In response to a suggestion from students I agreed that the overall grading for the dialectical enquiry component of the course would be awarded on the basis of the average mark for their best four submissions, rather than on all five submissions.

In class students split into groups of six and identified dialectical enquiry topics in areas suggested in the course outline. They produced reports of their discussions and their syntheses. The reports were graded but the students were, at first, unsure as to exactly how the grades were being awarded. The students asked, "what do you really want?". I responded to this question in class on several occasions. I attempted to explain what was required. One example of a taped conversation follows:

Student: You criticised our write-ups of dialectics but the write-ups were accurate; they reflected what was said during our dialectical sessions.

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[49]This decision was taken against the advice of Professor Lowe, my advisor at the time, who believed the original number of readings to be appropriate for a final year degree class.

[50]I had to annotate the first dialectical enquiry reports heavily in order to help the students learn what was required, the need for this was reflected in the grades awarded.

Teacher: What I am noting, when I comment on something which was said and reported is, "How did the group let this go? Surely someone should have responded to a statement like that?" You have not informed me of any response. It's a learning experience; surely someone should have responded? Did not someone see this question which was just waiting to be asked?

If you have explained how an issue was brought up, then how it was talked about within the group and how the issue was resolved, that is a good report. If you just write that something was said - then go on to the next point and describe something else which was said - and all are statements which could have been contested, but have not been, then you are not performing well. I need to point out that a question has 'gone begging'.

In two (out of 20) dialectical enquiries, there was no emergence of a synthesis. Even in these two cases the students involved reported that their arguments had resulted in the emergence of a much better understanding in the group of the issues being discussed and the reasons for their lack of agreement.

As the course progressed it became apparent that the best learning concerning the dialectical enquiries process came from doing. Generally the grades awarded, and the obvious appreciation and satisfaction in class, increased as the weeks went by. What started for most as a demanding experience in a substantially changed classroom environment came to be appreciated by many.

When the workload problems were at their worst and the students were struggling to cope with dialectical enquiry group work, I searched for ways to respond to students' complaints of over-load. Very reluctantly I agreed that any students who wished could cease dialectical group work and instead simply write up their own account of a chosen problem producing: a thesis, an antithesis and a synthesis. The group work was involving the students in a lot of out of class contact; they met before each class to agree on suitable thesis and antithesis, and met after each class to ensure that the report was agreed before it was submitted. Allowing students to work alone provided them with the opportunity to complete the whole enquiry reports in the two hours of class time, should they wish. The strength and effectiveness of the technique would obviously be

badly damaged but I felt that the students were ready to revolt if I did not act in some significant manner. I was very much surprised when not one of the 25 students opted to leave their dialectical group. Furthermore the complaints ceased (this may have been due to the students mastering the new technique to some extent). I believe that by showing a willingness to listen to the students and to respond, I won respect from them, and they knew that I did not want them to leave their groups.

The general quality of the students' submissions increased substantially as the semester progressed but some groups found improvement far more difficult to achieve than others. The best reports started with good choices of thesis and antithesis followed by an excellent progression of arguments to a well-supported synthesis; these reports evidenced a clear interchange of views and a willingness to listen in order to benefit from a clear learning opportunity. References to the contents of the prescribed readings were plentiful.

5.2.4 Discussions with visitors

I was nervous in introducing this mode of learning to the classroom because I knew that, should the students fail to ask questions after any visitor's introductory short speech, there would be a very awkward silence with nobody sure how to proceed. However, the sessions went well without exception. Students used the sessions to obtain useful information concerning their chosen small group projects. This often involved directing questions at the visitors, which were on entirely different topics to those discussed immediately before; this became accepted as necessary and acceptable behaviour, as the class progressed. Although in the very first session it was not immediately thought of as acceptable behaviour, the need to obtain information, decided upon in advance, forced the students to realise that agile discussion techniques were necessary and these were developed.

The choice of visitors was not particularly difficult, there are many individuals able to maintain an interesting discussion with fourth year management students. Everyone who was asked agreed to appear. The visitors to the first five sessions were:

A Peter Witehira, Managing Director, Power Beat International Ltd.
B Frank Van der Velden, Waikato Development Foundation
C Michael Barnett, Auckland Chamber of Commerce.
D Denis Hussey, Business Round Table/ Earl Rattray, Waikato Federated Farmers
E Graham Hunt, NBR, and Joyce Brooks local accountant.

The first Discussion with Visitors session put the whole class under pressure because everyone was concerned that the visitor should not discover a silent and disorganised group when he visited. The class members' efforts ensured that he did not. The small group project forced the students to employ creative thought in deciding upon questions to ask the visitor. However, the student reports of the first visit were not done well. They revealed that questions which had been prepared had not been asked, partly perhaps because of the students' reluctance to change topics. Even questions which had been asked had often not been answered to the students' satisfaction, without them responding to this with complementary follow-up questions. I decided not to award grades after marking the reports, but I did provide copious notes on the scripts being returned to the students. The notes signalled precisely where I felt the reports were deficient, how I felt future visits could be managed better, and how reports could be prepared better. I counted the first visitor reports as a learning exercise, for which no students would be penalised by the award of a low grade. Subsequent reports from all groups were considerably better .

Informal feedback on this activity from the students was excellent. All students appeared to enjoy the interface with the business world. Often the questioners did ask the visitors to reflect on management education at the University and how good it was as preparation for the commercial world. No visitor was too critical of the University but most of them did refer to the need for actual commercial experience in allowing young managers to develop fully.

5.2.5 Small group projects

The small group projects are too substantial to include a copy of one in this study, instead a brief outline of one 'typical' project will be supplied. A group of four students decided to report on, "Tertiary Education Funding in New Zealand: Are We Going the Right Way". In order to collect information for their report they interviewed: the Finance Registrar at the University, the local President of the Students' Union, the Vice

Chancellor, a local labour member of parliament and a local national member of parliament, a local mayor, and a member of the government appointed Todd Committee on Student Funding. In addition they administered a questionnaire to the general public (a sample of 40), and to students (a further sample of 40). The group also questioned each of the visiting speakers to the class concerning their project. They submitted a folder containing 12 newspaper and journal articles. Their final report was 37 pages long and had six appendices. This group submitted a good piece of work and told me that they had both enjoyed and learned from the exercise. The report did describe adequately the arguments of the government, as well as the general student position which opposed the prevailing developments.

5.2.6 Open book invigilated test

The test paper at the end of semester A contained the following question:

> One purpose of this course has been to encourage you to become aware of several different perspectives from which to view accounting, financial and related management developments in Western societies. One perspective involves viewing all human individuals as being rational economic maximisers.
>
> Required
>
> 1. Provide a critique of this perspective and, if relevant, describe any other perspective(s) you may prefer.
>
> 2. State what you believe the role of modern accountants in New Zealand should be in relating to your chosen perspective(s).

The test assignment was generally well done.

5.2.7 Progress in learning objectives as set out at Section 4.4.4

The student quotations in this subsection are taken from responses to an open-ended question on a course closing questionnaire. The first iteration was too much for the students to cope with. The changes in objectives which the course required (from 'normal' course participation) were generally not welcomed in the late stage of the students' university education. One student commented:

> The value was great but the work load too big. The course should be introduced in first or second year.

The workload appeared even more threatening because of the totally unexpected change in behaviour and perspective required of the students. The initial resistance was huge. As the first iteration progressed some students did come to appreciate the course:

* My most enjoyable course of my varsity education.
* Overall I enjoyed the course. It should continue with less workload.
* The overall aim of the course is good. The level/standard of work required may be unrealistic given the "different" course matter.

However, some remained critical of their experiences:

* Too much criticism. Too many "what? who? how?", not enough help.
* Too much criticism not enough room to improve.
* Not enough guidance... only criticism. Assessment not fair as marked on what you produce not what happened.
* More direct guidance needed on project work.
* Assessment feedback should be more positive.
* Need more direction. Marking system did not recognise effort.
* Need more positive feedback. Course differences were not allowed for in markings.
* An interesting course but not enough guidance, poor & negative feedback. Too much work compared with fifth[51] year courses.

The course was conducted very much from a perspective of attempting to encourage questioning and learning (8.10). When student work was submitted, it was handed back full of questions which I considered to need attention by the students. Students were constantly challenged to question and learn more.

If a course evaluation had been done at the end of week 3 of the course, I have no doubt that it would have shown disastrous ratings. Partly this was due to it being a new course and in need of adaption to improve what was offered, but the main problem was the change in student behaviour which it required in order to realise the course objectives. By the end of the course the class as a whole was much more appreciative of the course (I believe, from close informal contact) although several students continued to believe that the experience as a whole had been unsatisfactory (see TLDU questionnaire responses, Appendix 5). I felt that reasonable progress to the course learning objectives had been made by most students.

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[51]Students who qualify for honours take two fifth year (postgraduate) courses in their fourth year.

In discussing topical issues with each other and criticising the journal articles, the majority of students came to appreciate that much 'knowledge' is based on opinion and is not absolute. Thus they became aware that their opinions 'count', and they developed intellectual independence (2, 3). They appreciated the need to develop themselves as caring spiritual/emotional citizens (1) as well as becoming competent appliers of given 'logical' technical accounting techniques. A need to challenge the societal *status quo* was acknowledged (1, 5, 8). However, this realisation brought with it learning responsibilities which some students believed did not belong in a 'well structured' University course. Personally I enjoyed learning from participation in the classroom where some of the students, for some of the time, learned to argue with me as an equal (5, 7).

The progress resulting from the SATs was best appreciated in the exposition sessions (and to a lesser extent in the dialectical enquiry sessions) where many references to past readings were made (2). The SATs encouraged the students to understand the set readings and thereby to develop their own abilities to argue, and develop their intellectual independence (3, 5). I have never before had students arrive at class with the recommended readings so well studied. "Self assessment" is a practice which professional people must develop and the students were forced to judge themselves and recognise when they had under-performed (c).

In dialectical enquiries the students came to identify societal issues with good scope for argument, and develop excellent thesis and antithesis positions (4). The reports described clear learning experiences and generally evidenced a willingness from students to move from 'right/wrong' style debates to a quest for learning and evolved syntheses (5, 6, 10, b, c).

The visitors seminars allowed students to experience conversations with leading business people, and learn from them about sectors of the commercial world in New Zealand (9, d). The standard of questions was generally excellent and provided good diverse learning opportunities for all participants (10). Many of the questions posed were challenging for the visitors but never offensive, and each visitor stated to me that they had enjoyed the sessions.

The small group project topics selected were diverse but were all in areas of obvious interest to the participating students. A learning experience in group work was provided and several groups consulted me about how to allocate tasks 'fairly' and how to deal with potential 'free loaders' (b). All groups evolved an ability to develop their projects and some of the final reports provided excellent coverage of topical issues with suggestions on how progress might best be achieved (4, 6). The projects provided students with the opportunity to research and comment on an actual current societal issue and most students, in informal conversation, told me how much they appreciated this experience (1).

Some of the comments included in the course closing questionnaires provided (not specifically requested) evidence that some students did acknowledge progress towards some of the course learning objectives.

> * It actually taught me how to think and learn, and understand the world outside of the University (1, 3, 9, 10).
>
> * I have learned skills (not technical) which are not taught in other courses about what goes on outside the walls of varsity (1, 9).
>
> * Excellent course for providing an interesting item to talk about in job interviews when discussing your time at University. Marks did not reflect effort (1, 7, 9, d).

5.2.8 First iteration: Incidents, observations and reflections

Overall I was pleased with the first iteration but there had been a lot of student resistance and I realised that I would have to modify the course to address this. The first direct challenge I encountered occurred in the first classroom session. A student complained that it was not right to expect students to decide what they want to learn. She suggested that if this were done in a primary school it would be chaotic. I referred her to Rogers (1983) which describes (what Rogers believes to be) a teacher doing a good job in a primary school situation. The teacher is well prepared in order to be able to journey with each child where each child wants to go. The child is accompanied on a journey of interesting discovery of its choosing. The child enjoys an experience which may provide deep long-lasting meaning. The student appeared to accept the explanation.

The students were most distressed in weeks 3 and 4 of the course. They talked of "a totally unfair workload and expectations" associated with the new course. I had three friendly staff colleagues individually approach me to advise of student concerns and the need for caution. One was the head of department who was concerned about the effect of my behaviour on future EFTS[52] funding for the department. The other two colleagues made observations, noting that they had heard from their student contacts just how difficult the *Accounting, Organisations and Society* course is. They were aware of high levels of concern.

The second 'official' complaint came at the commencement of week 4 of the course when a group of 11 students visited my room to discuss the course. They raised many issues, most of which have been reported under the appropriate "modes of learning" headings. One particular point of concern to them was the "grading scheme". Students wanted to know how it, "fitted in with university norms". They could not understand exactly what was expected of them in order to obtain high grades. I advised them that I personally would prefer to grade students on a simple pass/fail basis rather than on the complicated university A++ to E grades. However, I acknowledged that grades would have to be awarded in the university system. I advised that consistent effort from students should ensure that all students passed, some would be judged to have passed better than others on my own largely subjective basis. I was able to refer the students to their course outline which has discussions on grading within it. I stressed that consistency of effort was the key to good grades.

At the end of the fourth week of the course I had a further deputation of four different students visit me in my room. They claimed to be relaying anxieties shared by a large number of their colleagues and they wanted action. They were, "pleased with the overall direction of the class and what we are obtaining from it" but they were certain that, "the course is too demanding on time compared with all other courses at the University."

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[52]Equivalent Full Time Student is a government measure of educational 'production' by which payments to universities, and ultimately departments, are calculated.

I accepted that the course was demanding but explained that I felt the extra effort was worthwhile to students. I proclaimed my belief in the course and my hope that it would be one which will be remembered as a useful course by students throughout their future lives. I further stated that I would think about their comments before the next class. At the commencement of the next class I responded by stating to the class:

> Any individual, or group, having an idea of how the course demands can be re-defined in order to save students time, without destroying the course strengths, is invited to submit the idea to me in writing and to arrange a meeting to discuss it. Any other suggestions for course improvements will also be appreciated.

No written suggestions were received but students continued to complain about the total number of assignments given. The School norm is perhaps three or four per course with a final examination counting for at least one half of the final grade awarded. It was noted that although most assignments on the *Accounting, Organisations and Society* course were worth around 5% they had to be done as well as pieces of work attracting 20% or more on other courses, if students wished to protect their overall grades.

One student complained that I had not graded the first visitors seminar report (5.2.4) and had indicated on the second dialectical enquiry report that more work was required. He complained that they were having great trouble attempting to guess what was in my mind and needed further instruction concerning exactly what was required. I responded that, when marking, I had attempted to make comments which were as clear and helpful as possible, but overall I was expecting the students to produce pieces of work which they were proud of. I invited all members of the class to come and argue with me if they received a grade for a piece of work which they did not feel was appropriate. Later three groups did. One group did convince me that its work was worth more, another amended and resubmitted its work and consequently received a higher grade, the third group left my room saying that they better understood the grade given; it was not changed. A student who was a paid advisor to overseas students told me:

> Many overseas students who have expressed an interest in this course for the second semester are asking me about it now. I try to be fair and not run it down too hard but they have heard that it is hard work. I confirm that it is but say that I am learning a lot. I believe that all of them decide they will be better to go elsewhere.

I expressed my regret and asked the advisor to refer such students directly to me. I explained my belief that the course provided excellent value in benefits to be received for the considerable effort expected from the students. Unfortunately I did not receive any visits from foreign students asking about the course. I did receive a visit from a New Zealander who had heard about the considerable workload and wanted to know the 'facts' before deciding whether to start the course, or to seek a different course for the second semester. Again I explained why I felt the hard work was worthwhile but unfortunately I never saw the visiting student again. One class member came to see me and asked:

> Would it not have been better to introduce us to these new techniques in first year, rather than in the year when we are so concerned with our grades [the final year]? It is not fair to be experimenting with us in our final year. We are still being taught this year on five or so courses employing the traditional methods which we are used to. None of the other 27 courses are anything like this.

This is an interesting question. When the students first arrive at University they are probably far more malleable than when they become seasoned fourth year students. If exposed to different challenges in first-year then they might cope with the change far more easily than they can as senior students. The point was accepted by me and has been discussed with colleagues since. The first year course offerings in the Department of Accounting have recently been revised and the changes will move the offerings nearer to the *Accounting, Organisations and Society* course offerings. Another student complained that:

> You ask us to express our views but we are really trying to guess your opinions, otherwise we will be marked down.

This statement is a condemnation of the 'educational' system. Do lecturers, the people with power from their position, insist on the students agreeing with them about how the world is to be perceived? It is to be hoped that most educators in tertiary education do not, but the above student appeared not to believe the position to be as it should be. This student was assured that I did attempt to accept differences of opinion and grade work on how arguments were developed from any stated 'reasonable' base. It is difficult for any lecturer to testify that (s)he will never let personal beliefs influence given grades, however the student in question here did not wish to provide an example of where a given grade had been affected by this phenomenon.

5.2.9 Rogers' ideas in relation to the first iteration

Universities have to move a long way from traditional teaching models in order to accommodate student-centred learning. Such an approach attempts to produce graduates who are both competent and adventurous, however many students appear to succumb to an educational process wherein, "At an unconscious or unverbalized level, there is this desire for the products of our schools to be obedient, good followers, willing to be led." (Rogers, p. 304). In support of this statement one student commented:

> History teaches us that total obedience can result in horrific consequences. For example, the holocaust of World War II where 6 million European Jews were murdered. Questions of how this carnage could have continued for so long (in a civilised society) are raised. Many answer... "By the inaction of the majority", or obedience to the power that set the rules.

Another student, who appeared to have accepted the need to use education as a critical aid, commented:

> The fourth year courses seem to involve looking at the limitations of all those things we have learnt in the previous years, this type of approach tends to make us look critically at various aspects of life, both within and outside education.

I regret that students should be allowed to progress to the fourth year of their university courses before they cast a critical eye on their world[53]. It appears that many institutionalised learning experiences are too narrow and insignificant.

It is not only the students, who have to be encouraged to grow themselves within our educational systems. Teachers too need to be encouraged to grow as persons and find, "rich satisfaction with their interaction with learners" (Rogers, p. 3). I am not proud of the educational efforts I made over several years before I challenged the educational *status quo,* but I am pleased with my recent personal development. A most important step for educationalists is for us to determine to what we are aspiring. Rogers provides some thoughts which influenced me, " I began to believe the most important skill the students should obtain from the course was the ability to formulate good questions" (p. 74). Students should challenge the *status quo* in society. Even where it is found to be

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[53]Weiler (1988) suggests that, "students are shaped by their experiences in schools to internalize or accept a subjectivity and a class position that leads to the reproduction of existing power relationships and social and economic structures" (p. 6).

the 'best possible' state of affairs, the students can learn properly to appreciate it. Rogers recognises the problems of educating people to participate in a society which is changing quickly:

> The only man (sic) who is educated is the man who has learned how to adapt and change; the man who has realised that no knowledge is secure, that only the process of *seeking* knowledge gives a basis for security. Changingness, a reliance on *process* rather than upon static knowledge, is the only thing that makes any sense as a goal for education in the modern world (p. 120).

The students in the first class agreed with Rogers here. Some quotes from them follow:

> Students must be taught to adapt to change to be able to cope with the dynamic world we live in. The teaching of skills and techniques may be necessary but the student must also learn these skills and techniques will one day be obsolete and adaption is necessary for survival. As part of learning about change, personal research can be highly important. Through this students can learn that new methods are constantly being developed, and hopefully they might play a part in developing them.

> One can never stop seeking for knowledge if one wants to remain educated. If you stop seeking for knowledge, the knowledge you hold at the time will become obsolete with time. Therefore the only way to remain educated is to continue the learning process.

> ...only the process of seeking knowledge gives a basis for security. An education system which does not match the changingness in society is archaic and in threat of extinction.

In providing an environment which encourages the pursuit of knowledge the role of the teacher, and the atmosphere which (s)he creates in the classroom, need to be recognised. The teacher requires 'realness' or genuineness - no front or façade. (S)he needs to be able to feel, communicate and be effective in relationships with the students:

> Your way of being with us is a revelation to me. In your class I feel important, mature, and capable of doing things on my own. I want to think for myself and this need cannot be accomplished through textbooks and lectures alone, but through living. I think you see me as a person with real feelings and needs, an individual. What I say and do are significant expressions from me, and you recognise this (Rogers, p. 124).

> How deeply appreciative students feel when they are simply *understood* - not evaluated, not judged, simply understood from their *own* point of view, not the teacher's (ibid, p. 126).

In the *Accounting, Organisations and Society* course I attempted to elevate the classroom to become a place where students like to go to learn what is of interest to them, and to meet people whom they care about. I believe this aspiration expands the potential for good educational experiences. Rogers suggests that teachers should allocate less time to detailed lesson plans and more to making facilities, including themselves, easily accessible to the students. Most students appear to agree that personal contact with teachers is important although some do not take as much advantage of such contact as some teachers would like (this has certainly been my experience on the *Accounting, Organisations and Society* course). I hope to be recognised as a guide to enthusiastic travellers rather than a police person forcing prescribed behaviour on reluctant prisoners[54].

Issues which are confronted in the *Accounting, Organisations and Society* course are, whenever possible, chosen as 'real' issues which students can readily understand and identify with as being connected with their lives. Education is presented as a preparation for future life:

> Students must be confronted by issues that have meaning and relevance for them. In our culture we try to insulate our students from any and all of the real problems of life, and the insulation constitutes a difficulty. It appears that if we desire to have students learn to be free and responsible individuals, then we must be willing for them to confront, to face problems (Rogers, p. 148).

A further question raised by Rogers is worthy of consideration:

> A final question would be, "Can I help the student develop a feeling life as well as a cognitive life? Can I help him or her to become... body and mind, feelings and intellect?"... One of the tragedies of modern education is that only cognitive learning is regarded as important (p. 142).

I believe the first iteration of the course provided such assistance (1).

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[54]In making this point strongly there is a danger of creating a false dichotomy. I acknowledge that "police people" do give helpful guidance and that classroom experiences must be more than social events. However, there is a continuum and too much contact was situated too far to the "police" end of that continuum in my past teaching experiences.

5.2.10 Collecting some final feedback

In the final session of the class (of this iteration only) I decided to record the discussion of six educational questions with the class as a whole. The questions considered are shown in italics:

What should the purpose of management education be?

The first respondent, perhaps frivolously, suggested that the purpose should be to enable graduates to make money in society so that they will be able to pay for the education received. This response is however not a joking matter. Some students now have large debts as they leave the University to join the work force.

Another student offered an opinion wedded to the marketplace. She suggested that it doesn't matter what is learnt at University as long as a management degree is received; this will mean that there is an excellent chance of getting a job. She noted that it is graduates with plain BAs who are currently unemployed. She concluded, "University is an end in itself which will open doors where the real learning will take place." This student's view is perhaps true within the *status quo* just as long as employers within society continue to value the School's management degree, by finding the graduates well able to learn once they are employed. However, if changes in society are to take place then some students must be encouraged to learn how to identify required changes and make them happen.

Other students produced responses which I was pleased to hear. One talked of the, "need to grow beyond all the technical stuff" and another spoke of the need to obtain the confidence to be able to argue with people in society that those people are, perhaps, wrong.

Whose interests should education serve?

The immediate answer was, "the students who pay". From this opening it was suggested that universities did increase the wealth earning abilities of graduates but that it was becoming difficult for poorer people to afford to come to University. Therefore education was opening the gap between rich and poor. It was concluded that education

will result in more crime in society as the poor who resent the opening gap attempt to close it. The students suggested that universities are being used by the privileged to maintain that privilege for their family members.

What have the strengths and weaknesses of your School education been?

Generally the response was favourable. The University of Waikato management degree is well regarded in the marketplace. At job interviews students had been told that management graduates from Waikato are generally more mature and have a wider range of views than graduates of other New Zealand universities.

What have the strengths and weaknesses of the Accounting, Organisations and Society course been?

The class members offered no strengths, but provided several complaints: too many readings, too many adverse comments/not enough praise, project work too difficult. There was a general plea for more guidance on what was required.

Must universities grade and segment students before graduating them?

On a show of hands all students replied "yes" to this, "when you go for a job it is what the employers want to know", and:

> Employers will only interview students who have a certain range of grades. Once you get there then its up to how you interview, but you need the grades to get there.

The students mentioned that in order to do well on the *Accounting, Organisations and Society* course they had to learn to do dialectical enquiries, visitors' reports and other things in a way that pleased me. They were constantly being graded. It is impossible to get away from grading, they maintained. One student commented:

> On the dialectical enquiries I write-up, and I think I have learnt a lot. You give me a poor mark and say that I haven't learnt a lot. You are contradicting yourself.

I was disappointed by the responses to this question. Whenever I provided any feedback to some students, their first consideration was the effect of it on their grades. I had hoped that all students would come to accept the feedback as comment attempting to be

helpful. However, I do understand their chosen concerns given the current systems. One student explained that if she got 90% and someone else got 50% she would not want both of them to receive a pass, she would want a higher grade. Another student told a story against grading:

> I have two friends who are on another course at this University. One got an "A" for a piece of course work. He allowed the other to copy out his course work and submit the same work. The second friend was given a "C". This proves that there is something wrong with grading. On some courses it is dead easy to get an "A" or "B" but on others you have to work so hard to get a good grade. It's not consistent.

Despite this final contribution the overall mood of the class indicated that grading was accepted and respected.

Must universities make hard divisions between subject areas, for example Accounting/Finance/Economics/Marketing, or should management education be approached in a more holistic manner?

It was felt that separated subjects are best because students can then choose to do whatever they wish to do. It was felt that first year students could not handle an integrative course anyway.

Overall I found the students' responses to the questions to be disheartening. The *Accounting, Organisations and Society* students had at some time been persuaded to accept a system, and accept a number of 'givens', without questioning them. The purpose of the course had been to encourage questioning and yet at the end of the course most students appeared ready to accept a view of the world which they had been channelled into through societal and university pressures. They appeared to be aware that they were progressing reasonably well within the educational *status quo* and therefore wanted it to be left alone.

When I left the semester class for the last time I felt I had grown closer to its members than I had been to any previous students I had taught. The course had been difficult for all, but everyone had learned a lot. I realised that I had expected too much from the students initially.

After my farewell speech I set off across campus to my room. When halfway back I heard heavy running footsteps behind me and turned to see the class member who had criticised the course group-work so loudly and publicly in class early in the semester. The panting student said: "Thank you for this course, it is the best course I have had in my four years at University. I have learned more from it than from any other course I have taken." I was pleased.

5.2.11 Summary

At the end of the first iteration I felt proud that I had got the new course 'on the road'. This had taken a huge effort and interacting with the students had been stressful at times. I was very conscious of the problems which the students had found in adapting to the course and I reflected on how I might make future iterations more acceptable to students. A summary charting the position after the first iteration follows.

SUMMARY OF POSITION AFTER ITERATION ONE

The educator's position
This iteration was very much a learning experience for myself as I struggled to empathise with Carl Rogers' perspectives and respond to the advice of Tony Lowe. I became convinced that Rogers' ideas are worth pursuing, but the initial course which I created was far too demanding and had to be revised for future students.

The students' position
The course was too demanding. The initial lack of course structure was attributed to a course controller bent on educational experimentation, this was worrying. The workload was too high and it was difficult to determine exactly what was required in order to earn good grades. Teacher feedback was negative criticism affecting grades. However, as the course progressed, the benefits of a student-centred learning approach were recognised.

MODES OF LEARNING

Expositions (15%): The content of the readings was considered good, but too heavy. Class discussions generally went well because students came to class well prepared.

SATs (15%): Well done but attracted much criticism because of the amount of work involved. SATs did aid the exposition sessions.

Dialectics (20%): The popularity of this mode grew over the semester. Initially the method was not well understood, and I had difficulty introducing it, but with familiarity came greater appreciation.

Visitors (15%): Very much enjoyed and appreciated. Plenty of good questions were always available and the subsequent reports were well produced from visit two onwards.

SG Project (20%): Generally well done and appreciated as a good learning experience.

Test (15%): A fairly traditional exercise which was generally well done.

Teaching & Learning Development
The course brought Rogers' ideas into the classroom for accounting education and I had found no records of published work on this. Management education has been dominated over recent years by a functionalist perspective laid down by Milton Friedman, Reagan, Thatcher and Douglas amongst others. This iteration convinced me that it was possible to encourage students to develop beyond a monetarist 'rules based' management education to one which allowed them to develop as whole people bringing 'good' citizenship values to business decision making. Students were willing to challenge the *status quo* by questioning why the business world is as it is. I became convinced that students do not have to be taught to subjugate their personal values to a marketplace which might otherwise offend them. I realised also that the course required further development to make it acceptable and appealing to a large number of management students but I felt that progress to the objectives listed at 4.4.4 had been made and the course could be improved upon for future iterations.

5.3 The second iteration - Semester B 1994: Setting the scene

The considerable amount of poor publicity which iteration one generated in the early weeks had a devastating effect on iteration two. Although 22 students had originally expressed interest in the semester B course only nine attended the first class and two of these did not attend subsequent classes. All seven students that took the semester B course said that they had heard "terrible things" about the course workload. In conversation with me the Dean suggested that some courses are becoming popular with students because they perceive them to be "soft options" for the highest grades. This course was not a soft option.

Three of the seven students who took the semester B course knew me from contact on other courses. Two of them told me that they would not have come to the semester B class if they had not known me. The B semester students were more aware of what they were coming to than the initial class members, because of their conversations with A-semester students. They were therefore self selecting as a group likely to appreciate the course, and they did. The small interest in the B-semester course had been portended by my head of department who said to me in the early weeks of semester-A, "If you make the course too hard, next semester you will have no takers and we are already over-employing teachers relative to our present student numbers."

There were only seven students in the second iteration and this did allow me to establish wonderfully close relationships with each of them. This relieved the pressure on me and allowed me to improve the course by listening carefully to the students and responding to their concerns. I learned a great deal from the students as I watched them develop themselves. All seven showed themselves to be well prepared to benefit from student-centred learning and the class was a pleasure to participate in.

In the first two weeks of the course I discussed the forthcoming course with the students and agreed assessment weightings for each mode of learning. The students appeared pleased to be consulted but because of their unfamiliarity with the modes they were largely led by my suggestions to adopt the following mode grade weightings (the changes from the first iteration are shown):

Mode	Weighting iteration 2	Weighting iteration 1
Expositions	10%	15%
SATs	10%	15%
Dialectics	20%	20%
Visitors	20%	15%
Projects	25%	20%
Test	10%	15%
Professional conduct	5%	0%

In the first iteration I had encouraged the students to handle their class participation as 'professional' individuals would in preparation for their impending exit into the commercial world (7); I decided to reinforce this message within the grading system. I provided each student with a mark of 5% for professional conduct, and informed them that it would be penalised for any unprofessional conduct such as: late work, absence from class without explanation, failure to participate in class discussions.

The exposition allocation of marks was reduced because I felt that the presentation of a given article was not a particularly difficult task for the students. The SAT allocation was reduced because I had reduced the number of articles that had to be read in order to complete the tests.

The allocation for visitors was increased because all the members of this small class would have to work hard to keep the visitors engaged for their two hour sessions. The project allocation was raised because the first iteration students had demonstrated to me how much hard work was involved to produce good reports within the relatively short semester period. The test allocation was reduced to allow the five percentage points to be given for "professional conduct". These weightings were largely my decisions but the feedback from the first set of students was taken into account in framing them, and the new students knew how the mark allocations were being changed. The students accepted the above allocations with the explanations which I provided. I did not insist that they accept the weightings until the third week of the course, by which time they had an idea of what each mode involved.

5.3.1 General expositions

Only one paper was presented by students each week and they did this on an individual basis rather than in pairs, because of the small number of students. All the presentations were done well except for one. The student who did not do well asked if he could present another paper and be re-graded by his colleagues. The class agreed to this; his presentation and grade were much improved at his second presentation.

5.3.2 Self assessment tests

The SATs were not well appreciated by these students. They complained that, not only was the level of reading high, but also they had to mechanistically look for key words as they read in order to recognise sentences which were needed to respond to the SAT questions. They stated that they would far better like to précis the articles or produce their own written comments on the arguments presented. They felt that the mechanistic location of key phrases did not represent a good use of educational time, and the marks to be earned did not reflect the effort involved. I was somewhat sympathetic to their comments but I argued that the number of readings had been cut considerably from what the first iteration students had faced initially, and that the SATs did result in the students coming to class with the set readings having been read. It was obvious in class that the readings had been done. Furthermore, although it may be more educationally beneficial for the students to précis each reading, the marking of the précis would be problematic; I did not wish to mark the resulting number of précis each week. The students reluctantly accepted my position but they continued to complain regularly about the amount of readings throughout the course.

5.3.3 Dialectical enquiries

Like the first iteration students the semester B students had initial difficulties with dialectical enquiry but grew to appreciate the technique. Understanding of the process comes best from participation but this is not sufficient advice to give to novice participants who are struggling to appreciate the experience. Although by the end of each of the iterations most students did come to appreciate what dialectical enquiry has to offer, the need to help the novice was realised. Towards the end of 1994 the university audio-visual unit was invited to class to produce a video showing the 'experienced'

group of seven participating in a dialectical enquiry session. A copy of this was deposited in the university's video library and all future students now have access to it.

Overall the sessions were well conducted and the technique became much appreciated by this group of students. The latter sessions were considerably better managed in terms of style and execution than the first session. The students did learn how better to challenge each other and encourage underlying assumption to surface, on their way to achieving understanding and synthesis. These students always came to class well prepared for the sessions and made constant references to recent readings and the class visitors' comments.

Dialectical enquiry requires students to have some appreciation of psychological matters. In week 4 of the course the students read Laughlin et al. (1985) (see Appendix 1, p. 38) which describes the use of the Myers Briggs Type Indicators to classify individuals into psychological types. Following the class I provided the students with copies of the Myers Briggs questionnaire and invited them to discover their own psychological profiles in its terms; I hoped to discuss with them the possible links between sensing/intuitive thinking/feeling people and the Burrell and Morgan framework. Unfortunately no member of the class took up the opportunity to complete the psychological questionnaire. As there was no interest from the class in this line of research I did not pursue the matter.

5.3.4 Discussions with visitors

Visits to this group of seven students were made by the following people:

A Earl Rattray, Waikato Federated Farmers
B Phyllis Huitema & Frank van der Velden, Hamilton small business advisors.
C Michael Barnett, Auckland Chamber of Commerce.
D Joyce Brooks, local accountant.
E Graham Hunt, business editor National Business Review.

Most of these visitors had been well received in semester A, had professed to enjoy their visits, and now knew what was expected of them. Consequently most of them were requested to visit again. The visits were fairly intimate meetings because of the small number of students but the students were constantly seeking to question the visitors and there was never any period of silence throughout all the visitors' sessions.

5.3.5 Small group projects

There were only two projects produced in this small class. Both were reasonably well done. The forming of groups was easy and two topics were agreed quickly. Both projects could have been improved with more attention from the students but both groups felt that they were already giving too much time to this 'interesting' course, which required them to undertake so many readings.

5.3.6 Course test/Individual assignment

The students stated that they did not like the "high pressure" associated with course examinations and asked for an alternative assessment. In the action-research environment I suggested that they might like to produce an extended essay instead. The students unanimously accepted this option. The following assignment was set:

> Provide your opinion supported by justified argument on current problems in education and suggest, in the light of your opinions and experiences, how to improve the manner in which courses are conducted in The School of Management Studies. Please make comment on ideas suggested by the excerpts from the two publications on education and learning practices, set out below [excerpts from Boud (1981) and Rogers (1983) followed]. Your paper should include the following:
>
> 1. State how your personal experiences relate to the quoted statements and provide your opinions on the statements.
>
> 2. Suggest whether you believe that most other students share your opinions, and if not state how you believe their opinions differ from yours.
>
> 3. State how you believe procedures can be changed, in this School, best to improve the learning process and environment.

The students were not obliged to comment on all the quotations given (over 30) but only those which they deemed worthy of comment. A target length of 3,000-4,000 words was suggested. A copy of the complete question paper, with the quotations, is included at Appendix 7, an example of one of the better submissions is given too.

The essays produced a fitting conclusion to the course as they indicated how the students' attitudes to education had been developed at the University, and course feedback which was specific to the course was provided. Some recurrent themes were

identified. The comments, to some extent, provide cautionary tales of where keen students believe their management education has failed them. I provide discussion of the following themes which were identified:

* Encouraging argument and exchange of opinions in the classroom.
* The grading system and examinations.
* Conformity in the classroom.
* Student-centred learning.

Encouraging argument and exchange of opinions in the classroom

A fourth year honours student, in the introduction to her essay stated:

> There is a need for teachers and higher authorities to know what is going wrong with the learning process from a student's point of view... This is the first essay I have written during the four years I have been at University where I have been asked, and encouraged, to honestly express my opinions on a particular topic. For previous essays... [I have not been encouraged] to express my views or disagree with the lecturer's thoughts.

This essay was targeted at course learning objectives 3, 5, 6, 8, 9 and 10 and her comment suggests that this student had been prevented from developing as she would have liked in these areas. Another student commented:

> I believe the current problems in education stem from a system which can alienate the student and encourage the production of uncreative work... The education process can be improved by allowing more student participation in setting course contents, encouraging individual creative work and educating students on the process of change and the importance of adaptability.

I was pleased with this view of the world. Students do need to become interested in change (1) and if too few leave University with this interest not fully developed then the University will have failed not only the students, but the whole of society. Universities have a great responsibility to prevent future societal disasters, and I am committed to more student involvement in the learning process (6, 9, 10). The learning experience for students cannot be a purely technical process[55] if the student is to be developed fully.

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[55]Again I must be careful not to overstate this valid point. Students who are expecting to be employed as accountants after graduation should obtain some knowledge of the mechanics of double entry bookkeeping. My point is that such knowledge, no matter how well developed, will never produce 'educated' graduates in itself. Something more is needed.

Several students suggested that often students are instructed to research "this" or "that" without having the slightest personal interest in the subject which they proceed to 'research' mechanistically. The students are thereby not truly involved in learning, rather they, "finish the assignment as quickly as possible... to satisfy the marker's criteria". One student told of being given a project to work on which involved a listed stock exchange company. The companies were assigned not by any measure of student interest but alphabetically. The student reported that he had absolutely no interest in the company assigned to him (he did have an interest in others). The following Rogers quotation was of interest:

> *[Formal education] is one of the means by which the culture transmits its values from one generation to the next... This process is in upheaval with many of our young people declaring themselves "dropouts" from the confused and hypocritical value system that they see operating in the world.....The modern individual is assailed from every angle by divergent and contradictory value claims. It is no longer possible... to settle comfortably into the value system of one's forebears or one's community or one's church and live out one's life without ever examining the nature and the assumptions of that system (Rogers pp. 255-256).*

Several students suggested that students should be presented with a range of belief structures (2), they should then be left to decide how to proceed (3). Biases would not thereby be forced through from one generation to the next. One student detailed how his education had exposed him to different perspectives through social studies in school and through a first year university philosophy paper. He continued, "the management degree has done little to present viewpoints differing from neo-classical-based techniques". Management courses were accused of necessitating students:

> Read and memorise the material for short term purposes without necessarily learning and gaining long term understanding.

The students generally agreed that it is all too easy to slip through the educational system into the commercial world without "examining the nature and assumptions of that system". One Asian student reported that:

> It has only been due to this course that I have been forced to truly examine my own values because the course curriculum seeks to discover what makes up a person's character. Before now I have lived my life according to the values that my parents have passed on to me and they had passed on to them by their parents.

The following quote drew comment:

> *The authoritarian educational model is thus an agent of social control at the higher education end of the spectrum of conditioning procedures to which the person is subjected in our society. It precipitates into the adult world a person whose intellect is developed somewhat in relation to the content of knowledge, but truncated, distorted and oppressed in relation to the politics of knowledge, the process of truly acquiring it. A general social and political attitude of conformity and a relative sense of powerlessness is reinforced by a partial sort of intellectual competence (Boud, p. 58).*

Students commented that education should be about, "learning how to examine, understand, think and create" not about regurgitating material. One student noted that if students can create even 'wrong' ideas, when "student's ideas are rebutted, this is not negative but in fact a positive part of the learning experience" (5). I believe all of this student's class-colleagues would agree with this statement, but unfortunately many of the first iteration students did not view the course controller's comments in this manner (see Sections 5.2.8 - 5.2.10). The following student comment is of concern:

> Despite attempts to provide a structure in which to encourage the espousal of personal ideas the fact is that it very rarely occurs [because] few lecturers devote time to fielding ideas from the class, and prefer to present their material in the time available [and]... few lecturers desire for the material they are presenting to be challenged and undermined.

This problem was identified by most of the students. One student linked it to:

> *I began to believe that the most important skill the students should obtain from the course was the ability to formulate good questions (Rogers, p. 74).*

She suggested that there are not many courses, "especially in the School of Management Studies", that enable students to question ideas. She reported that most courses teach students, "facts, procedures, rules, and academic views". This leaves the students with little scope, "to question what is taught". On her ideal course, "Students and teachers should feel... they have learnt from each other and achieved their own goals", but:

> Little attempt has been made to introduce courses that encourage students to express their views and manage their own learning. Teachers have not fully accepted the fact that they are not only here to teach but to learn as well... A starting point for... change could be to encourage students to express their own opinions. After all, what would make students feel more at ease with their education is if, *"they are simply understood - not evaluated, not judged, simply understood from their own point of view, not the teacher's" (Rogers, p. 126,* emphasis added by student).

Even where argument is encouraged some students felt that it was not in the best of conditions because lecturers normally allowed challenge knowing that they will not change their position. Only confident or boisterous students then speak out (repeatedly) and those students may "capture" the class although they may have little to say of general interest. There were reports of some, "students who have not said one word during a whole semester"[56]. A related concern was:

> In many courses the topics discussed are of technical terms and precise details thus only numbers, facts and figures of set problems are discussed... rather than issues and assumptions... the topic is not considered debatable.

One student offers an interesting suggestion to improve discussion within classes:

> I believe that personal discussion skills are of utmost importance for a management degree, yet none are taught and little encouragement is offered. Perhaps a course, introduced at first year level to get students to speak their mind and hone presentation skills would be useful.

He linked his suggestion to the following quotation:

> *Students must be confronted by issues that have meaning and relevance for them. In our culture we try to insulate our students from any and all of the real problems of life, and the insulation constitutes a difficulty. It appears that if we desire to have students learn to be free and responsible individuals, then we must be willing for them to confront, to face problems (Rogers, p. 148).*

The grading system and examinations

The first iteration students had been reasonably happy with the grading system and believed that it was necessary to have, in order to achieve good work. Semester B students provided an alternative opinion. One reported:

> [When I got] Professor Tony Lowe as a supervisor for my 499 [undergraduate full research paper supervised mainly on a one-to-one basis]... I felt overwhelmed by him but... [eventually] I wanted to produce a report which I was satisfied with and would also please him, *not in order to obtain a good grade* but due to my respect for him (emphasis added by myself).

Another student expressed particular annoyance at the examination system. She asked,

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[56]This appears amazing, is no more than hearsay, but does indicate some level of problem.

"Why have exams, they test only memory and regurgitation ability?" She complained further at the poor use of the English language in many examination questions:

> Lecturers tend to make every effort... to ask questions... that confuse students and obscure the very meaning of the question at hand making it nearly impossible to answer[57].

The pressure of passing examinations was referred to by several students. One student suggested that the School grades, "how one handles stress and not one's complete knowledge of the subject." He suggested that those who do not complain, "can handle stress better than others". The pressure from parents and friends to "pass well" was constantly referred to by the students[58]. One student commented:

> When I got a C+ grade in one of my first year courses, I felt as though I was letting everyone else... down... Students meet the expectations of others before they meet the expectations they hold of themselves... I am now putting my expectations of myself before others.

She went on to question why such importance has been placed on grades and asked, "Is it because society wants some means of separating, ranking and classifying people to fit the societal classes?" She (now a first class honours graduate) argues that a simple pass/fail system would allow students to make better use of their learning energies. Even then she would not be happy at the lecturers' "intellectual authority" to fail students whom, she alleges, "they appear to care little about". She suggests that students conform with lecturers' views because lecturers have the power to fail students, she asks:

> Most students would have been in the situation where they have conformed to the lecturers views rather then revealing their own ideas. Is this the right thing to do?

Under the present system she acknowledges that she has a personal interest in achieving first class honours. I remember her coming to speak with me when she was deciding on her choice of courses for the second semester. She wished to be sure that a grade compatible with her aspirations was a possibility; she was assured that it was and she earned such a grade. She writes:

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[57]Although this is hopefully an overstatement it again signals a problem area.

[58]All but one of the students in the 1994 A and B semester classes were New Zealanders. However, the School may soon have 20% Asian students, and family pressures are generally much greater on Asian students.

> There is no point in doing a course that is hard, even though you want to do it, because it will affect your grade and class of honours... More importance is placed on passing exams than on learning something that is meaningful and satisfying.

One student troubled to link the following quotations together:

> *Another very significant element is the character of student motivation. Many are concerned with little more than ... [achieving a certain] grade. The blame for this must fall entirely on the system (Boud, p. 207).*

> *The academic maintains the myth of superior excellence and educational expertise... [the academics] condition students to see themselves as inadequate... Psychodynamically, the academics deal unawarely with their own distressed dependency needs by conditioning students to be dependent on them. The result is that students are oppressed and manipulated by educationally extrinsic factors, by being assessed and graded - all in the name of 'higher' education (Boud, p. 60).*

He acknowledged that the system of assessment and grading is often a bone of contention among students who feel they are being dictated to in a master/servant relationship. Instead of individual and creative work, he suggested that students attempt to produce, "work which conforms to the marker's mode of assessment and criteria" even where this is contrary to the student's own beliefs, values and ideas. He suggested that the Employment Contracts Act has created a negotiating position in the New Zealand labour market where "if you want the job these are the conditions" and that the classroom situation prepares students well for that external environment.

The students generally advised that they saw the university system as one in which one had to learn how to gain good grades. The feeling is that too much individual creation is not well tolerated. Several students troubled to express their agreement with Boud's comment:

> *Unilateral control and assessment of students by staff generates the wrong sort of motivation in students. They need to become extrinsically motivated to learn and work. The degree is a ticket to status, career, and opportunity in the adult social world; it is designed by others, awarded by others and withheld by others, according to criteria of others (p. 58).*

Conformity in the classroom

The students suggested that conformity in many university classrooms is hindering some students', "growth and personal development" (1, 3). Several students criticised lecturers who, "lecture facts straight out of textbooks, or read straight off their

overheads". One student complained, "the lecturers are like wooden statues that just read off a script without giving any real life examples." Rogers warns against such unquestioning deliveries, which he links to the conservative-elements in society:

> *An important aspect of this conservative movement is that its members believe that there is an absolute right and an absolute wrong. This is an entirely reasonable philosophical stance. It is when they carry it one step further and proclaim that they know the truth as to what is right and wrong that it becomes ominous. And then they go one step further and insist that it is their view of absolute right and wrong that is to be taught (p. 13).*

I was pleased to receive the feedback, "courses such as this one allow students to make their own decisions as to what they see is right and wrong"[59] (3, 7). Another student felt that his grades had suffered from lecturers with different opinions to him. He protested that at University students are asked to provide their opinions but then marked "wrong" by lecturers with different opinions. He continued:

> What the educational system is churning out is students that are told not to think and 'rock the boat' but to do what is expected of you..... To encourage independent thinking... freedom of choice must start at the earliest age possible... University is too late[60].

Student-centred learning

With reference to student-centred learning one student suggested that it is not that:

> students don't want to take responsibility... it's because the educational system has not allowed this to happen before, especially at undergraduate level. Students do not want to do courses in their later undergraduate years, which demand they take responsibility for their own learning because of the risk involved, they have not been introduced [early enough] to that form of learning where classes are primarily student driven.

Most students supported the belief that students must learn that skills and techniques learned today may soon be obsolete, and so adaption is necessary for survival (4, 8, 10). One student suggested that learning about personal research is highly important. He concluded:

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[59]Students mentioned several times that one of the procedures learned in attempting to achieve high grades is the need to please the marker. This procedure might be in use here.

[60]I fully agree. Furthermore universities do not always provide freedom of choice as early as they could.

> Education is about learning and more importantly wanting to learn. The most effective methods of learning will involve personal and creative work in an enjoyable and balanced environment.

A final note on grading

When I had graded these essays, I was aware of all that had been written in them about the grading process. I commented in detail on each script but did not assign a grade to any. On my next visit to class I told the students that I was pleased with each of the essays. However, I had judged some better than others and had provisionally ranked them and assigned grades to each (although these were currently not shown on the scripts), the average of which was 76%[61].

Having read all of the students comments on the grading of opinions I felt nervous about my grading. I shared my concern with the students. I explained that while I was able to appreciate that each of the members of the class had put a lot of effort into their essays, on my subjective basis as a professional academic, I was prepared to state why I found some 'better' than others, and I had graded them accordingly. I was prepared to provide the grades to each of them and talk with anyone who felt unfairly treated. However, I decided to offer the students, all of whom had obviously put much effort into their submissions, an alternative. I offered to award each of them 76%; the choice was theirs. There were two or three mumbled comments before one student rose and said, "I vote we all take the 76%, who agrees?" As she spoke she raised her hand. With no hesitation the other six students raised their hands and the 76% was awarded to everyone. The student who promoted this was the student who had earned my highest grade.

5.3.7 Progress in learning objectives as set out at Section 4.4.4

The students repeatedly told me that they were very impressed by the interesting contents of the prescribed papers which were discussed (2). The papers were well read by all, and the discussion sessions were excellent (5). The students acquired a high level of camaraderie as they developed themselves and each other, while cultivating a critical perspective on the extant commercial world (8) and preparing themselves for entry into it (9).

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[61]Within the School this would equate to an A- grade on the School's A++ to E range.

The SATs appeared to benefit the exposition sessions but the resistance to them by these committed students was of concern to me. These students, who were well motivated and self critical, still protested at the workload involved. The use of SATs to encourage the development of self assessment was probably unnecessary for this group of students.

These students developed an appreciation of dialectical enquiry more quickly than the first class, perhaps partly because they were a small group of above average students but perhaps also because I was better able to introduce the technique in the second iteration after my learning experiences with the first class. I felt more confident in introducing the technique because I had witnessed what excellent use it was put to by some students in the latter half of the first iteration. The second group of students rewarded me with excellent reports (1-6) from session three onwards. Their later reports contained good argument on topical issues which were well selected. The superiority of syntheses over compromises was understood, and accepted, immediately. The later reports clearly evidenced wonderful learning experiences for the participants (10, b, c, e).

The students greatly enjoyed the visiting speaker sessions and regularly told me how much they appreciated contacts with practising business people (d). 'Real' extant issues were brought into the University and discussed in detail by students who provided challenging questions and thoughtful suggestions on matters of interest to the visitors (1, 6-9). All of the visitors told me of their great enjoyment of their sessions.

With reference to the small group projects all the students stated that they recognised the benefits available in undertaking research into a current external issue of interest to themselves. Progress was made toward all of the course learning aims, but both groups 'excused' their final reports which I was disappointed by on the grounds that they could not devote all the time and energies necessary to produce the best of reports into this course which was already "dominating their studies".

5.3.8 Overview of second iteration

The wonderful relationship which evolved between me and the students in this class, and the feedback which I received from the class assignment, convinced me that the 'problems' identified by Rogers and Boud were real problems which current students

were well aware of. Much of the student criticism was painfully relevant to me because I had been the provider of many courses which I now realise were in need of such criticisms. The feedback strengthened my resolve to provide a course environment in which students would be allowed to develop themselves unhindered to the objectives specified at 4.4.4. I needed to provide students with freedom in which to learn. This small group of students had been wonderful and had taught me a lot.

Towards the end of the second semester I suggested that some students write a message to potential students of the next *Accounting, Organisations and Society* class which might help the future students adjust to it more quickly. Unfortunately only one student troubled to do this (see appendix 8). His note provides criticisms but overall it is supportive of the course.

SUMMARY OF POSITION AFTER ITERATION TWO

The educator's positions
Initially I had been very upset by the withdrawal of students from the class but it allowed me to relate to a small group of committed students and develop my own confidence in delivery of a student-centred course. The students convinced me of the benefits of the course, which was appreciated by them. The Department was generous to allow me to present to the small (uneconomical) class in a time of financial stringency at the University. I became aware that the course remained far too onerous to have wide appeal, but was reluctant to cut any part of it.

The students' position
These self selected students enjoyed and benefited from the student-centred approach but they complained about the volume of work expected of them. The group developed strong personal friendships and invited me to join them at some social functions.

MODES OF LEARNING

Expositions (10%): These were lively sessions and the content was well appreciated by the students.

SATs (10%): Although the content of the readings were well appreciated this group objected to the 'mechanistic' reading approach which the SAT exercise 'forced' them to perform. The volume of readings also remained too high in their opinion.

Dialectics (20%): These were well appreciated by the students. They adapted to the technique quickly and produced some fine reports.

Visitors (20%): All visits went very well and the students thoroughly enjoyed them. The generosity of the speakers in providing their time to such a small group of students was much appreciated.

SG Project (20%): The two project reports were not as good as I had anticipated, but they were done 'well'. The students reinforced their claims concerning excessive workload in defending the lack of excellence in their reports.

Assignment (10%): All students put a lot of effort into their assignments and the contents provided a useful learning experience to myself.

Teaching & Learning Development
I became very close to this group of students and they left me in no doubt that they had appreciated the student-centred learning approach. The comments in their assignments convinced me of the validity of the course objectives at 4.4.4. I hoped that a larger group of students would enrol for the next iteration to make the course economically viable, and so I decided to offer the course in semester A only in 1995. I realised that I had been privileged with this small group of students, who had nevertheless themselves complained about the course workload. I realised that further changes were required to satisfy larger groups of future students.

5.4 The third iteration - 1995: Setting the scene

The first iteration of the course had associated pressures simply because it was the first running of a new type of educational offering from me, its presenter. I learned not to expect too much, too soon, from students in the new environment. I learned also how better to explain about dialectical enquiry and organising for the small group project. The second iteration was unusual because the class was so small for an undergraduate class. I was able to enjoy close relationships with each of the students. The class was enjoyable and went well for both myself and the students. It allowed me to hone my presentation skills in the new environment further, and I learned how to encourage the students to develop themselves. However, the low numbers made the situation atypical. The third iteration provided me with the opportunity to offer an excellent and enjoyable learning experience to a larger group of students. There were 24 students in the class, none of whom dropped out.

I started the first class by advising the students of the balance of available course marks for each mode of learning and asking for the students' comments. The agreed weightings were as shown, iteration 2 weightings are in brackets:

Mode	Weighting iteration 3	Weighting iteration 2
Expositions	10%	10%
SATs	10%	10%
Dialectics	20%	20%
Visitors	15%	20%
Projects	30%	25%
Test	10%	10%
Professional conduct	5%	5%

The award of 5% for "professional conduct" was retained from iteration 2. I cut the visitors weighting by 5% because the last class had managed the task of interacting with visitors easily while they struggled to complete their projects on time. Again the students were encouraged to comment on the appropriateness of the modes employed and the weightings. They did not demand changes although they appeared to be pleased to be consulted.

An opening questionnaire

I had thought it would be interesting to discover something about the students' perspectives as they joined the class. A brief opening questionnaire showed that (on average on a 1-7 scale) students rated their prior education in the School of Management 5 (good). They were searching for a proactive course - that is a course in which the content is determined, at least partially, by the students themselves - rather than a reactive or passive one. This course now had a better reputation in the School following its second iteration, and it was known to necessitate proactive behaviour. The average response was 2 (1=proactive, 7=passive) on a scale concerning "approach sought". The incoming students found grading of student passes A to C etc. helpful (5 on a 1 to 7 scale, but with a large standard deviation on this question). They were asked to rank the groups to whom the School owed primary responsibility. From22 replies 20 answered that the School's primary responsibility was to the students: 17 thought the second most important group was future employers. Other groups listed, but scoring poorly, were: society at large, government, the University, the Institute of Chartered Accountants of New Zealand. On this student base the third iteration commenced.

5.4.1 General expositions

The fact that presentations by students were required on this course had become well known. Many of the students appeared eager to participate in providing presentations and they were generally of a high standard. However, the discussions which followed the presentations were not ideal. Only about ten students regularly joined in the class discussions, the remainder being content to listen to the regular discussants who did an excellent job. One of the ten discussants stated:

> Listening to other people's views, expressed in either a casual or formal setting is an important skill to have, but we can not listen all our lives. We have all been born with active, alert minds... We should be able to stand up for what we believe, but at the same time accept the views and differences of others[62].

The students that did become regularly involved in the discussions were appreciative:

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[62]Many of the quotations given in the report of this iteration are taken from the class assignment, see Section 5.4.6 following.

> The discussions are more like discussions that friends would have, especially as we know each other's names making the discussion more personal.

The reference to names was caused by my suggestion that all students write their names on a card and display it in class in front of themselves. All students were soon on first name terms. However, the reluctance of some students to contribute remained apparent. Four separate quotations follow:

> The concept of the general exposition is great but unfortunately there were members of the class that did not contribute unless they were presenting an article... It was difficult to stimulate a meaningful discussion... The professionalism of students should have been enough to inspire students to contribute.

> The greatest annoyance that I felt with this course was the lack of willingness of people in the class to participate in the discussions. I found this annoying because it restricts the learning that takes place..... [We] have gone through a large part of our university education, not really having to take part in discussions.

> I found myself questioning the very reason behind having students... asking questions that very few offered opinions on... I think the problem rests with the structure of other courses taken by students prior to this course... discussion was not encouraged in many other courses. It is up to first and second year classes in particular to change this problem.

> We did not tend to participate actively in the discussions that followed the expositions. I believe that a possible reason for this, is because our opinions and ideas were not encouraged during our earlier years of study. We have got used to the idea of the lecturer speaking and us listening and find it hard to adjust to the new role required.

The lack of involvement of many students was frustrating for me, the participating students and the silent students themselves. I believe that many of the silent students wished to participate but I was not able to encourage them to participate on a regular basis. Nevertheless, perhaps because of experiences on other courses, many of the silent students were able to provide good opening presentations when their turns came.

The best opening presentation to the class was given by two students who volunteered to present Dillard (1991), *Accounting as a critical social science.* One of the presenters was in the class when I arrived, she was dressed very smartly, far more smartly than

when she was a normal class member. As the time for class approached, she apologised for her co-presenter's non-appearance but advised the class that her colleague was about and would arrive at any moment. She then started her presentation. Within two minutes she had demonstrated her complete acceptance of the functionalist perspective on accounting life, in her best accent, and beautiful clothing. At that point the door burst open and her friend, dressed like a very poor student sat down at the back of the class. The presenter, completely unruffled, continued. Two sentences later her presentation was interrupted by her partner at the back who cried, "What nonsense" and produced a number of arguments which countered the functionalist position. The functionalist defended herself with good overhead transparencies and clear arguments, but her friend continued to hurl abuse at her and gave wonderful arguments as she, eventually, strode to the front and commenced drawing large meaningful diagrams on the board.

The presentation was brilliant. The students presenting obviously had some acting ability and their presentation would have earned good comment in a drama class. The critical arguments were well made. The class members were treated to, probably, one of the best learning experiences of their lives, as the 'stiff' functionalist statements were juxtaposed with the opposing critical considerations. The text had been written to give a clear 'winner' in the encounter, more like an advertising exercise than a typical educational offering. However, each member of the audience could not have helped but be challenged by the experience. One of the two presenters, some time after the presentation, commented:

> I appreciated the way the course was structured because I, the student, had a responsibility to make the session a learning and sharing experience. My input was important.

5.4.2 Self assessment tests

Four readings were still associated with each of the class discussions following the general expositions. These readings were used as the base for the SATs. Most students still felt four readings to be excessive. There were many comments on this, for example:

> The amount of readings which we have to read was an annoying part of this course. The obvious solution would be to have less readings... Less articles would mean that if students did not understand an article, with lots of complex issues in it, then they could spend time trying to understand the complexity in the articles. People may also contribute more to discussions.

> I often found myself running out of time to read designated articles... Thankfully, I have managed to catch up on these readings as **I feel they are invaluable in "teaching" the issues.**

My agreement with the highlighted sector above explains my reluctance to reduce the required readings but the SATs were by far the most unpopular part of the course and their usefulness (generally on a time-cost/benefit basis) was again brought into question:

> Although the SATs were an excellent idea to ensure that students have some knowledge of the readings, I did not derive any personal benefits from them... The tests were often very tedious and time consuming... I did not fully take in the content of the readings, as they were so intense and I found myself skimming through them, in order to get my SATs completed.
>
> My recommendation... [is to] discontinue to use the SATs because they take so long to complete [and] students do not have much time to understand the articles.

I noted these comments and considered how to respond in the next iteration.

5.4.3 Dialectical enquiries

The dialectical enquiries were very popular. The four groups in this class performed well from the start, or at least three of them did. Only six members of the class, from three groups including the worst performing group, stated that they did trouble to visit the audio visual department and view the video on dialectics which had been created in the last class. The viewers did not appear to have been particularly impressed, but for some reason the dialectics did get off to a better start in this class than in the previous one. The submitted reports still improved as the semester progressed.

I was pleased that the dialectical enquiries went well without me having to provide strict rules to help the students. My previous experiences had led me to believe that I may have to give much more form to the enquiries, in order to ensure success in the early attempts. This time my lack of detailed interference was acknowledged with appreciation:

> We were given "guidelines" for the dialectic sessions but they were not "hard and fast rules". I appreciated this because in my other courses the lecturer dictated what would happen, and how it would happen[63].

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[63]It is recognised that not all students would appreciate this and some would find it annoying. On this third iteration of the course I was attracting those students best able to benefit from the approach I had adopted.

Most students were pleased with their experiences of dialectical enquiries, for example:

> The most enjoyable academic activity for me was the dialectic enquiries. I had never done anything like them before and the feeling of reaching a synthesis so different from either original statements gives an amazing sense of mental achievement. To discover my own hidden beliefs, and then try and justify why these beliefs should be the best beliefs to have, was also a real discovery... I enjoyed the group work involved in creating a synthesis.

> I have really enjoyed dialectical enquiries. If I was to be asked what I most appreciated about the course, it would have to be the dialectical enquiries. They have helped to clarify, develop and even criticise my views on various things... Dialectics have helped me to become more open minded, and reinforced that individuals hold different views... With the contribution from all team members... [we] come to a better solution... I appreciate that you do not mark our dialectics based on whether you like or dislike our synthesis... [but] on the process that we used to come to our synthesis.

In appreciation of the dialectic approach to ill-structured problems one student chose to criticise the educational *status quo*:

> I honestly feel that the problem is students are being taught rules and to feel bound by them. Similarly, we students are taught from an early age that one "correct" answer exists to each problem. The rules and structured procedures learnt at school and throughout University provide the means to achieve this one correct answer. It is only when confronted with unstructured problems within today's "real business world" that students realise their inherent inflexibility.

Another student also criticised the "one correct answer mentality" and revealed that he had previously "outgrown" this perspective, before coming to University:

> I found it unnerving that lecturers tried to teach us the idea that there is one rule for everything. I did not agree with this concept, especially as some of my seventh form high school study had already indicated that there was often more than one rule for anything.

Another student summarised well the benefits of the dialectic exercises:

> I have learnt to listen to other students' opinions and feelings... I have become more tolerant of opposing points of view and realised that my view may not always be right, and by listening and sharing I am becoming a better and richer person.

5.4.4 Discussions with visitors

These discussions were extremely well appreciated by the students. From the first visit onwards there were no awkward silences, although most of the questions were asked on

each visit by the same (large) minority of students in the class. The largely silent students did participate in the framing of the questions and all the students thoroughly enjoyed the visits. The pressure to have questions answered became so great that I was asked by the students to chair the sessions so that each group could be allocated a turn to ask questions. I refused on the grounds that students must consider the obvious pressures of taking the floor for themselves as an excellent learning experience in readiness for organisational life. The students accepted my position. A lot of learning took place and the small group project reports benefited from input from the visitors. The visitors in the third iteration were:

A Phyllis Huitema, Hamilton Enterprise Agency
B Bob Clarke, General Manager, Waikato Electricity Limited.
C Michael Barnett, Auckland Chamber of Commerce.
D Joyce Brooks, Local Accountant
E Frank van der Velden, Waikato Development Foundation

The link that the visitors gave into the 'real' world was very much appreciated by most of the students. The following comments from four individuals provide evidence of the success of the sessions:

> I appreciated the visitors seminars. I found these very interesting and informative because I got an idea of what it is like in the 'real world'. The interaction with guest speakers provided a good balance between the theoretical and practical education I am receiving... The visitor lecturers taught me about the reality of the business environment.
>
> Having guest speakers visit us fortnightly was another way in which we as professionals could contribute to the class... I need to know how to interact effectively, and professionally, and this course taught me how to do this. Being treated as a professional in class, made it easier for me to interact with the guest speakers. Having guest speakers also provides insight into the world around us. Spending a lot of time at the University means it is easy to forget the world that exists around us.
>
> The opportunity presented by the visitors seminars was unique... Every visitor had valuable contributions to make to the course. The link with the visitors was like having a link to the 'outside world'. There is a world that exists outside of the University which was evident from the comments provided by the visitors. Each speaker was informative and each had a separate area to contribute to our course. I found that some of the views offered by the speakers with regard to group projects were very interesting. I did not necessarily agree with what was said.

> I have really appreciated having guest speakers come into our class... While at University I feel that we are isolated from the "real world"... Contact with business people helps to break that isolation... [it] has inspired me to become "somebody".

5.4.5 Small group projects

The small group projects encourage the students to make use of the ideas picked up in the readings and discussions, and they fuel much of the discussion in the visiting speaker sessions. In this class they were, on the whole, done well. Only three students specifically mentioned the projects in describing their course experiences, all were supportive:

> I have really appreciated the small group project. Apart from enjoying working with others and the challenges involved in group work I appreciate the lack of real structure in the group project. I liked the way we could choose our own topic, design our own project according to what we wanted or felt necessary and then just be left alone to get on with it. This is the first course in which I have experienced no structural requirements in a group project. I know I have (and I am sure my colleagues have) enjoyed the independence and autonomy involved in the production of these reports.

> The different groups for project work and dialectical enquiries added an extra element to the learning experience... the group interaction was invaluable... The group activities were reasonable and well worthwhile.

> I have enjoyed the teamwork. Working in teams presents a challenge in itself, and communication becomes even more important. I have appreciated the opportunity to be able to research and undertake a project of our choice. It is a lot easier to get motivated in completing a project when you first have a personal interest in the topic.

5.4.6 Course test/Individual assignment

In commenting on the opening course outline the students again stated that they did not want an examination. They asked that they be given a choice of assignments (a choice of three was agreed upon; the complete test paper is reproduced overleaf). They requested also that they should be allowed as long as possible to complete the assignment. In response I produced the assignment sheet on 12 April and set the submission date at 5 June.

DEPARTMENT OF ACCOUNTING
ACCOUNTING, ORGANIZATIONS AND SOCIETY
EXTENDED ESSAY QUESTIONS: SEMESTER A, 1995

Marks will be awarded for the quality of content, for clarity of expression and for organisation of your answer. Concise, well structured papers will be rewarded. Marks will not be awarded merely on the basis of the quantity of work submitted. Think carefully in organising your answer. Although quantity is not important a guide to expected length of essays is 3,000 words.

OPTION 1

In order to improve the quality of education in the School it is necessary to receive feedback which will identify where, and what, improvement is required.

Required: Provide your own opinions on:

a) What parts of your education in the School have been most appreciated. and explain why.
b) What parts of education have been missing, or poorly provided, in the School. Provide reasons for your opinions.
c) What facets of *this course* have you most appreciated, explain why.
d) What parts of *this course* have you found annoying and what facets would you recommend be added to *this course*. Provide reasons for your opinions.

You *may* wish to consult the notes on Rogers (1983), which are in the Book of Readings, in responding to this question.

OPTION 2

One purpose of this course has been to encourage you to become aware of several different perspectives from which to view accounting, financial and related management developments in Western societies. One perspective involves viewing all human individuals as being rational economic maximisers.

Required

1. Provide a critique of this perspective and, if relevant, describe any other perspective(s) you may prefer.
2. State what you believe the role of modern accountants in New Zealand should be in relating to your chosen perspective(s).

OPTION 3

This course relies heavily on the readings provided to those who participate.

Required: Examine page 7 of the course outline. Provide a journal reading published after 1 January 1994 which relates to one of the weekly topics identified there. Explain why the chosen reading should be incorporated in the future readings for this course. State if it should replace an existing reading (and if so which) or whether it should be an additional reading. Explain how it will complement the other readings for that week.

Immediately after class I had two visits from separate students who asked "do you really want *our own* opinions?" and "do you mean that we do not have to find references to support our opinions?" I replied that I did want their opinions, and they need only seek references if they felt that the references would improve their finished work.

Most of the students responded to option 1. Only two students attempted option 2, and their responses were poor. I awarded them only 40% and 35%. The "35%" student's other course work was poor too; he is the only student to date who has been failed on the course. Seven students attempted option 3. They included most of the better students and they provided the following suggested readings:

*Albrect, W.S., Clark, D.C., Smith, J.M., Stocks, K.D. and Woodfield, L.W. (1994). An accounting curriculum for the next century. *Issues in Accounting Education*, 9(2),401-425.

*Brohman, J. (1995). Universalism, Eurocentrism and ideological bias in development studies: From modernisation to neoliberalism. *Third World Quarterly*, 16(1), 121-139.

* Gray, R.H. (1994). Social and environmental accounting, accountability and reporting: New wine in old skins or silk purses from sows' ears?. *Accounting Forum*, March, 4-30.

*Llewellyn, S. (1994). Managing the boundary: How accounting is implicated in maintaining the organisation. *Accounting, Auditing and Accountability*, 7(4),4-23.

*Maltby, H., MacGregor, A. and Cox, G. (1994, October). Professional education for the 21st Century. *Chartered Accountants Journal*, pp.14-24.

*Walker, K.B. and McClelland, L.A. (1994). Accounting education in New Zealand: A model for reforming the American system? *Journal of Accounting Education*, 12(4), 343-358.

*Whitley, R. (1994). The internationalization of firms and markets: Its significance and institutional structuring. Organization, 1(1), 101-124.

All the students who attempted option 3 provided good papers. I learnt a lot from reading them. One condition of this option was that the chosen article to be reviewed could not be a piece of work covered on another Management course. It had to be a new article found by the student and this ensured that the exercise was a good learning experience for them too. The lowest mark awarded was 78% and the highest was 95%. The highest mark went to a Maori student for her comments on Brohman's paper; she praised its support of the, "less prosperous cultures of not only Third World societies, but all indigenous people." The student paper was very well written and was

subsequently accepted for presentation at the Second Annual Student Research Conference at The University of Waikato.

The fifteen responses to option one were very interesting to me in reviewing my educational objectives. The a) and b) responses provided me with student opinions on management education generally; the c) and d) responses provided me with specific feedback on this course.

Students' broad education in the School (a & b)

Generally the students were supportive of the School's performance in delivering their education but several students indicated an objection to the large number of compulsory courses in the Bachelor of Management Studies degree, for example:

> There are 15 compulsory courses in the BMS degree, some of which I had no interest in... I had no incentive to learn. My main objective was just to pass the course.

Several also criticised the central role of inadequate textbooks, for example:

> Many of the textbooks we are using today show you techniques but not 'why' you are using them.

Many students commented on a marked difference in their treatment as senior students as compared with their earlier treatment within the School. The general friendliness and helpfulness of staff in the students' senior years of study was noted, for example:

> I have learnt that lecturers are friendly and approachable people. They are human just like me... [they] take an interest in me.

Comments on Accounting, Organisations and Society (c & d)

The students in this iteration were far more supportive of the course than the students in iteration one had been, but one concern persisted:

> The only aspect of this course I found annoying was that the workload was very heavy compared to other courses I have taken. The work was also different, not so much essays but short projects or write-ups. I found I was devoting all my spare time trying to complete course work for the following week. I sacrificed working on my other courses for this one.

I responded to the student, stating that I understood her concerns were widespread and that changes would be made for the future. Not one student supported the amount of

readings, or the SAT exercises, but many complained about them. I realised that I must respond in preparing for the next iteration. However, there were many welcome messages:

> The course... made me realise what it is like in the 'real world' and has given me an idea of what my role in society will be... I have learnt about myself, and to be myself (1, 3, 9).
>
> This course... has taught me to question everything. Discussion is imperative. I have learnt that change is good, and the way things have always been done, status quo, is not always right just because it is accepted by the majority of people (1, 5, 6, 8).
>
> I thoroughly enjoyed the loose structure of this course and the empowering feeling that this course provided me with. Having a learning environment where students and lecturers are both partaking in the learning process is a change for the better (3, 10).
>
> My education at The University of Waikato has been enjoyable and valuable.....Out of all the courses I have taken this would be the course that I have enjoyed the most... It would be one of the most worthwhile courses I have taken.
>
> The School of Management Studies should seriously consider implementing more course like [this]... it would be ideal... for every course to have these components. Our education will not only then be a great learning experience, but an enjoyable one as well.
>
> This course is an extremely worthwhile paper. It has taught me so many things which have helped both my personal and professional development (3, 7).
>
> I really appreciated the structure of this course compared to other accounting classes. It encouraged learning through becoming proactive, and overall it has restored my faith that learning can be enjoyable (10).
>
> This course has been a real "eye opener". Before participating I had never questioned the conventional framework of accounting, or the underlying assumptions of the accounting function. The course has enabled me to think outside the "square box" (1,3, 6, 8, 9, 10).
>
> I have learnt that it is alright to question *why* we do things and form my own judgements... I have also realised that I can change things (1, 8).
>
> Martin was willing to learn from us. I have appreciated this approach because I envisioned lecturers as "knowing everything".

The opinions presented describing this third iteration do evidence the need for change in management education in our University. I believe that they also evidence that the student-centred learning approach based on Rogers (1983), does have much to offer in educational improvements. There follows further support for these views from one female student's essay which has not been quoted anywhere else:

> I hated the large and impersonal lectures in first and second year. There was a horrible feeling of just being a nothing... The impersonal nature of it was all highly off-putting... a number of students dropped out. I was very close to dropping out myself, because I was so dissatisfied and unhappy with what I was doing.....
>
> In my second year there was the same demoralising feeling of being "spoon fed" and regurgitating in test and exam situations exactly what the examiner wanted us to say. I did not feel that I was learning anything of great significance.....
>
> [Before] this year there was relatively very little contact with lecturers and tutors... In other educational institutions, students and staff have great working relations and students know staff on a more personal basis.....
>
> I have got the most out of my studies from the courses I have elected this year. I have enjoyed all my fourth year courses. Although the workload for this course has been heavy, I have enjoyed it immensely.
>
> I got a great deal out of the guest speaker part of the course, even though I am not as extroverted as others in a large group and as a result did not really participate in asking questions.
>
> I really enjoyed the dialectic enquiries, even though initially our group had problems with some participants being less extroverted than others, therefore creating a very one-sided argument. However, we overcame this problem by putting the more outgoing members of the group on each team. As we became more familiar with the procedures involved in having a dialectic enquiry, we found we enjoyed each dialectic more each time.
>
> The course in general has offered significant and refreshing change from accounting courses I have taken... These other courses...were aimed at pouring out facts from textbooks and lectures and setting tests and exams in which students regurgitated these facts. This course has allowed the students as individuals to make their own opinions, as fact and exam information is not imposed on them..... This course has made me more motivated.
>
> One of my main suggestions for improvements is that the course should be made up of less readings... I believe the self assessment tests should either concentrate on fewer readings or alternatively be worth less marks.

> I find you very receptive to students ideas and values, and also receptive to students' criticisms of the course. I enjoy providing you with feedback as I know that you will not take it personally, but rather view it as constructive criticism. I enjoy... taking personal responsibility to improve the course for the benefit of others.

Another student commented:

> I most appreciate the overall learning experience involved in participating in the variety of academic activities in the course. I have never before taken a course that has truly persisted in challenging my thoughts and opinions or has pushed my mental capabilities as much as this course has done this semester. I have enjoyed the original method of learning involved in the course and the variety in course subject matter (1, 3, 10).

My attempt to allow students to control their own learning (within bounds) was recognised:

> This course was loosely structured. Students, in conjunction with the course controller, were able to determine how the class would be conducted. We were told that we must conform with the curriculum, but we could plan the basic structure of the sessions (4).

Several other students commented along similar lines, for examples:

> We were treated as professionals, who were not only responsible for their involvement in the course, but also their own learning... I have learnt to challenge common and traditional views... and to consider alternatives. My confidence has also increased through taking part in discussions, general expositions, and dialectical sessions (3,5,8,10).

> [After my summer holiday] I did not want to return to University as a student. I wanted to begin my professional career and join the workforce. My negative feelings about returning for my last year were soon forgotten when I found that I was treated as a professional in this course, and not a student. I felt that I had an important role to play in the class (7).

The contrast with a more traditional teaching approach was noted:

> Completing a Bachelor of Management Studies degree we spend a lot of time learning information from textbooks, and although that is important, we fail to learn and develop important skills which would prepare us even more adequately for the real world. The course is structured and taught in such a way that we are responsible for our own learning... This course has prepared me to cope with the continued self learning that I will be expected to do in my career (9, 10).

5.4.7 Progress in learning objectives as set out at Section 4.4.4

Overall the feedback evidenced progress to the course learning objectives but the workload was criticised. The benefits of expositions and subsequent class discussions (encouraging students to argue with each other, to gain intellectual independence and to challenge the *status quo*) were only partially realised in this iteration. Some students remained largely silent throughout. The silent students did listen and when forced to comment did make reasonable remarks. Furthermore even the silent students tended to make reasonable attempts at introducing the weekly topics when their turn to present came around. Nevertheless the lack of greater student participation was most disconcerting and I was unable to break the 'norm' which was established and adopted by many in this group.

Although I remained convinced that the SATs were most beneficial in ensuring the students did gain some familiarity with the set readings and gained the resultant educational benefits (2) I came to realise during this iteration that because student resistance was too high and ongoing, I would have to make some adjustment to the course plan.

I was deeply satisfied by how the dialectic technique was received and developed by this class. I had been confident of the technique's power to develop better management attitudes and understandings since before the first iteration, but only now did I feel confident that the students were as impressed by the technique as I felt they should be. In class, and in subsequent reports, I saw students learning and growing as they explained and justified their heart-felt positions while learning to listen to their classmates' arguments. I saw many underlying assumptions surface to the surprise of their holders, and I saw students realise that in many business decisions the stakeholders require to be defined much more broadly than often happens in current practice (3, 8, b).

I had been pleased with the visitors seminars from the first iteration onwards. I obtained further feedback which supported my position. Students were learning about the commercial world outside of the University, and how to relate well with leading business executives (1, 7, 9, d).

The project reports were all completed satisfactorily on time, perhaps because I repeatedly warned the students that they needed to plan their workload well and not find themselves without time towards the end of the course (e). I believe the small group project caused the most problems in the first iteration when many students were most upset at being asked to structure their own learning project, and some quit the course on hearing of this responsibility (4). However, in selecting "next year's courses" many students talk with friends they know who have preceded them and many students were now coming to the course with more idea of what is expected from them. I was pleased to have the student-centred approach commented on positively, however I was aware that some other students still found the lack of 'proper' guidance problematic (4, b, e).

5.4.8 Reflections on iteration three

I concluded this iteration with a deep feeling of satisfaction. I had felt that the course had been improved from iteration one to iteration two, but I was not sure that I could maintain the level of improvement when the class numbers rose from seven to 24. I did provide an enjoyable course which moved students towards my educational objectives, although there was no way that I could get to know the 24 individuals on such a friendly basis as I had got to know the seven.

SUMMARY OF POSITION AFTER ITERATION THREE
The educator's position I was delighted with the way the course had gone. The informal feedback throughout the course and the feedback collected in the assignment assured me that most of the students were 'with me' and appreciated what I was trying to do as I attempted to achieve my educational objectives.
The students' position The majority appeared happy to be involved in student-centred learning; they recognised that they were developing as whole people, and as citizens, while studying the role of Accounting in society. They realised that as future professionals *they* must manage and improve their society; they came to believe it was possible for them to do so.
MODES OF LEARNING
Expositions (10%): The sessions went well but many students did not involve themselves in the discussions as much as I would have liked.
SATs (10%): Complaints regarding the number of readings and amount of work involved continued. I reluctantly realised that I would have to make changes in this area; three iterations of students had finally convinced me of this.
Dialectics (20%): These sessions went extremely well and most students enjoyed them. The students became anxious to listen to each other carefully and derive new, better, ways of progressing in difficult areas of societal development. They used the sessions as learning opportunities and attempted to 'grow' themselves.
Visitors (15%): The assignment provided me with more formal proof of what I had known since the first iteration, the visitors sessions were very much enjoyed and appreciated by the students.
SG Project (30%): The high loading given to this mode plus the fact that many students had heard about the projects before joining the class resulted in the projects being well done.
Assignment (10%): This assignment gave me a great deal of welcome and useful feedback on the course. I was pleased with its content and realised that I could use assignments in future iterations to obtain further feedback on the reasonableness of the curriculum, the course delivery and the learning objectives set out at 4.4.4.
Teaching and Learning Development When I first read the ideas of Rogers (1983) I was most impressed and accepted the challenge of building a Management Studies course to his guidelines. After this iteration I was confident that I had made a wise choice. The students clearly evidenced progress towards the course learning objectives and appeared appreciative of the course. The troubles which I had encountered with the students on the first iteration now appeared worthwhile and I believe that the current students were receiving an excellent educational opportunity. The feedback from the three iterations was evidencing some consistency, mostly favourable, but still students complained of being overworked and I resolved to address this.

5.5 The fourth iteration - 1996: Setting the scene

I believed that the poor publicity which initially emanated from the course had dissipated and was delighted to have 35 students enrol, none withdrew. I dealt with all students together during the two hour sessions on dialectical enquiries and visitors, but split the class into two separate groups (roughly equal, and to the students' choice) for the two hour sessions on expositions and project work. There were no major problems caused by the numbers but the class was a little less intimate than previously. The agreed grade weightings for each mode are shown below, iteration 3 weightings are in brackets.

Mode	Weighting iteration 4	Weighting iteration 3
Expositions	10%	10%
Précis	10%	
SATs		10%
Dialectics	20%	20%
Visitors	10%	15%
Projects	25%	30%
Test	15%	10%
Prof. cond./Participation	10%	5%

I decided finally to replace the SATs with précis (see 5.5.2 following) in order to reduce the overall workload. I decided also to award 10% for class participation to try and get students to feel obliged to contribute to class discussions, the students were informed that any "unprofessional behaviour" would be penalised under this heading. Although I had built the unprofessional behaviour grading mechanism into the course, I had seldom used it, because all the students had behaved well except for the reluctance of some to participate in discourse.

Following the excellent source of feedback identified in the answers to the test questions in the last iteration I decided to increase the weighting for the test and encourage well-considered feedback on the course from this class. The group project weighting was reduced to 25%, largely as the balancing figure. Again the students accepted the suggested weightings while appearing pleased to have been asked to do so.

The test provided an excellent source of feedback and most of the quotations provided in the following discussions of the modes of learning are from this source (5.5.6). The quotations provide evidence that progress towards the course learning objectives (4.4.4) was achieved.

5.5.1 General expositions

From this iteration students were required to attend class having produced a précis of one article only. The pairs providing expositions each week were asked to present articles from the groups of four readings previously assigned to the SAT mode. Alternatively the presenters could find an article completely of their own choosing (but within the prescribed area of reading for the week). Thus the students were exposed to the contents of two articles per week but with considerably less effort from themselves than that necessitated by the SATs.

All class members had to read the article to be précised. They entered the class discussions from that base. I believe the students in this iteration still appreciated the learning opportunity being presented to them (1, 2, a, c):

> Overall the lasting impressions that I have gained from the course readings are from: Burrell and Morgan, Briloff, Rogers, Kelly and Pratt, Willmott and Ponemon. I feel that this broad base developed my understanding of how I view, and intend to live and act, in society..... However, the most notable reading is of Carl Rogers whose Freedom to Learn for the 80's demonstrates how students should be encouraged to learn.
>
> We as students are made to know a bit of everything instead of just "pumping" us with one thing. The sessions covered social accountability, management education, positive accounting theory, international comparisons, ethics and social science.

The expositions aimed to help students to develop presentation skills, listening skills and self confidence:

> It is useful to develop your public speaking ability and the expositions certainly do this. They also encourage use of visual aids and your ability to present information accurately, and in an interesting way. Speaking in front of a group also promotes your self-esteem and your understanding of other people.

> I found the discussions in class among my classmates and Martin very helpful. They boosted my confidence. I realised that as future accountants we have to uphold the integrity and professionalism that has been bestowed upon us.
>
> From the discussions in class I realised that it is critical to talk to people and listen to their opinions. Then slowly we will be able to form our own beliefs... [because] we will be justifying our arguments while we talk to them... We must have faith in ourselves. If we do not trust ourselves how can we expect others to trust us as accountants.
>
> I have developed a better understanding of myself, individually and in society. Therefore the readings, especially Burrell and Morgan are essential components to the course.

Not all students were happy with the way that the other students were made responsible for grading the expositions:

> I recommend the lecturer mark all presentations, with a marking schedule which provides higher grades for those students who encourage class participation. Presentations would become more interesting than the students who simply read from prepared scripts to the class.
>
> I enjoyed getting the feedback from my classmates through the evaluation... There is less pressure on the presenters to just satisfy one audience, the lecturer. However, it could be improved if the lecturer could evaluate the presenters too.

My marking load for this class was already far heavier than for 'normal' classes and I did not wish to be involved in adding my evaluation to that of the other students. However, I did sometimes compliment the grading students on the quality of their comments and did sometimes caution the presenters to heed comments that other students had made. It was interesting that the marking arrangements were considered fine by other students:

> I enjoyed the student marking arrangement. I believe it helped encourage listening and participation in the subsequent discussions. I also believe the marks given by class members were very fair.
>
> Other students were involved in grading the presentation. I thought this was excellent compared to the traditional teacher-student assessment. None presenters paid more attention to the presentations, doing some active listening. Feedback from other students is a good way to improve, rather than just from the lecturer.

> It is a good idea to have feedback from class members so that we know where to improve and how to do better next time... I have really developed my communication skills and confidence in myself. I have confidence to talk now.

One student came up with a suggestion which I discussed with him afterwards:

> Presentations are something I always dread but I still consider it to be a necessary skill to be learnt. The responsibility given to students in that they mark each others presentations is beneficial and is helpful in bridging the gap from university life to the 'real world'... However, I think the marks would perhaps be more truthful if the student's name was not on the assessment of the presentation.

I enquired why he believed the removal of names from the assessment sheets would improve the truthfulness of the marks. He replied that he (and probably others) believed that if they awarded a poor grade to a presenter, then the presenter may note the name of the person awarding the poor grade and reciprocate when grading the original grader's presentation, irrespective of the quality of the presentation. I noted this point and acted on it for the next iteration.

5.5.2 Précis

The précis replaced the SATs as the means of encouraging some reading preparation prior to the exposition sessions[64]. I did this reluctantly because I felt the SATs did guarantee that the students came to the exposition sessions well prepared to discuss the topic of the week, but the constant requests over three iterations for reductions in the workload pushed me to cut out the time-consuming SATs. I made the change after discussing with the students the best alternative way of ensuring they came to class having done the readings. The students suggested précis, and I agreed that it should relate to one article only. Different articles, in broadly the same area, were to be presented by the exposition pairs for the week. I collected in the précis and audited some each week to ensure they were 'reasonable'. All those which I audited appeared to be satisfactory and the new arrangements seemed to work well. Students turned up to the exposition sessions having read the prescribed article and ready to make comment in the general area of the presentation. The students obtained a knowledge of the literature each week from their précised article and the presented article.

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[64]There were ten articles to be précised over ten weeks. I awarded one mark per 'reasonable' précis handed in.

> The readings greatly influenced my learning experience. It was like someone giving me a key to a door; when I opened the door of learning I was so excited.
>
> Précis were an effective means of learning. They gave me the opportunity to think about the topic for the week before class... If I found an article difficult to understand preparing a précis helped... It made me pick out the key points and messages of the author.
>
> The précis helped me... I've never been so consistent in other of my courses... I don't feel that handing in a précis every week is a burden anymore (though I did for the first two weeks). My reading skills have improved... [I] pick up important points easily.
>
> By developing and communicating my opinions [on the set readings], I retained more knowledge of the topics. I can now apply the ideas I generated in reading the articles, in this and other courses... The knowledge will stay with me when I leave the University. The précis encourages a full understanding of each reading... and promotes personal thinking of the topics at hand.

However, perhaps as always, not all students were happy with the new arrangements:

> I think that the article précis are too much work... Thus these beautiful meaningful articles are not fully utilized... I suggest the readings are halved to two a month.
>
> The fact that the précis were not assigned a mark meant that often I found myself skimming the reading and failing to take hold of what the article was actually saying.

Other students accepted the new arrangements but many of them had some concerns:

> Sometimes the workload in other courses was tremendous and I found it difficult to allocate time for reading and writing out précis. However, I am in full support of the précis because students have the opportunity to understand what the presenters are talking about in the expositions.
>
> Some students copied each others work with slight changes while others just summarised the conclusions... [but] the only person that is really being cheated is yourself [i.e. the perpetrators].
>
> Sometimes the article was too long and I needed to spend 3-4 hours to really understand it... [but] I think the précis is a good idea.

5.5.3 Dialectical enquiries

As in previous iterations the students initially found it hard to adjust to this 'new' mode of learning, but generally grew to appreciate its strengths:

> This was the most difficult session on the whole course. However, I found it was not too bad after all. D.E. helped students to develop arguments... see both sides of an issue and arrive at a win-win solution.
>
> I had never encountered such a way of learning in any previous courses... Although I was initially very sceptical over the success of this mode of learning, especially after our first attempt, I was eventually won over by the idea. The strength of the dialectical enquiry lies in its capacity to expose you to the other side of the argument. If you could see the other side's point and they could see yours, the group was in a better position to progress.
>
> Dialectic enquiries were something very new to me, and probably to most of the class. At first they seemed very difficult to understand but as our group progressed they became a very interesting area of discussion/argument on controversial issues. The biggest strength of the sessions was in understanding how people can view the same problem differently depending on their assumptions, background and experiences.

Many students acknowledged a growing appreciation of the need to move away from debating optimal solutions, and compromises, to seek win-win solutions:

> Dialectic enquiry encourages students to find a win-win situation... debating issues and scoring points is not the best way of finding solutions... Dialectic enquiries alert students to inner contradictions which exist in many areas of society... I learned to review my own and my friends' assumptions, how to minimize internal conflict within groups and how to solve messy problems.
>
> D.E. is totally useful in promoting improvements in the world. Better solutions are found instead of compromises... We think and question the assumptions that we hold... It helps us think before we speak and ensure that what we say can be justified..... It takes long hours to prepare for a DE and discuss it and finish with a proper and good synthesis. But as it is so important to improve the world, more emphasis should be given to D.E.

Eventually most students were pleased to have been introduced to the technique:

> Of the six modes of learning offered in this course... the learning involved in dialectic enquiries is the greatest... It was helpful to encourage us to move away from the tendency to purely debate issues. It encouraged listening skills. It made us realise the assumptions we made and that different people assume different things.
>
> Dialectic enquiries are perhaps the most effective mode of learning in the AOS course. Through discussing two opposing arguments students are able to make judgements and reach a conclusion. More often than not a synthesis is reached... Overall the D.E. is an excellent learning activity and is enjoyed by students..... [It] should be adopted by more courses and schools throughout New Zealand.

However, some students complained of the large burden of time and effort:

> This is the most difficult mode of all in this course... In my home country our education system follows the style of 'spoon feeding'. I had difficulties adjusting to this mode because we are encouraged to challenge the status quo. My group members had to burn midnight oil in order to come up with thesis and antithesis.

> I didn't come to grips with these... [but] they did involve group discussion and we are going to be faced with that regularly in our careers as professionals. I believe that what was required in the write-ups should have been better explained.

Other students positively enjoyed the activity:

> My experience of dialectic enquiries is really fun. Every weekend I went to Student Village to have further discussions on our dialectic... We tend to learn how to think, analytical and critical thinking... We do not feel bored because it is really fun.

> I enjoyed these and they are a learning experience... It made me become a more well rounded person for I learnt that there is no one way of looking at things in life... I think the whole point of DEs is not at arriving at syntheses but more learning how to have one's opinions, yet accept other people's simultaneously. Flexibility is the key word to describing these sessions... I have fond memories that I will never forget... This is one of my most favourite modes of learning on the course.

> I really enjoyed this part of the course. The write ups were sometimes very challenging, but definitely character building. They also allowed us to bring in material from other courses.

Dialectical enquiries did help many students to recognise 'basic' differences for possibly the first time, although it is difficult for more mature people to recognise that these differences are not known to all individuals:

> It is interesting to know how differently guys think from girls, and culture makes a difference. In future, groups for dialectics could be made up of a mixture of sex and race, and change each week.

I believe it is too difficult to get students to form groups and start to cooperate with each other to take up this suggestion. I have suggested that students could, and even should, change groups to broaden their experiences and benefits during the dialectical enquiry sessions, but no students have responded. Other students provided evidence that this mode of learning promoted the course learning objectives:

> The advantages evident from the use of dialectical enquiries in this course are: the development of oratory skills, the development of discussing opinions, listening to others' opinions, using research skills to evidence the topic (thesis/antithesis) discussed. I found this concept the most beneficial.
>
> This promoted class discussion and argument. It gave us a chance to say what we felt rather than simply being told by a lecturer. It was an approach to class discussion which, for the most part, worked quite well.
>
> I found the DE very useful. It gave me a better understanding of a problem after looking at it from two different points of view.
>
> By the last dialectic I was much more willing to accept ideas that were opposite to my own so long as they were backed up by a good supporting argument. Dialectics enhanced my efficiency in group work which benefited me in other courses and may lead on to my workplace experience.

5.5.4 Discussions with visitors

From the first iteration I had been aware from informal feedback that this mode was very popular with all students and the written comments from this class confirm this. The comments also evidence that the mode contributes to the course learning objectives.

> They are worthwhile and interesting and can be a 'real treat' for students.
>
> These sessions really helped widen my scope of thinking. I used to think that being accountants our responsibilities... [involve only] following the rules set by professional bodies. Now I realise that accountants are in a dilemma... They are torn between upholding their status as professionals and best serving the business community... The write ups give students the opportunity to analyse the outcomes... [It] forces me to critically review not only the contents but the speakers presentation skills.
>
> I learned to speak out and become more extrovert. I learned to challenge the speaker to clarify his or her answers whenever I was dissatisfied with the answers given. These seminars are what I loved and treasured.
>
> I like these best from the course... We are able to learn what it is like in the outside world... Our reports allow us to give some thoughts to what was said... I just feel that we are not getting enough visiting speakers. I am aware of the time constraints of the course as we have other things to do. Another two hours lectures could be added... to create more time for sessions like these. This is a fourth year course and there is no reason why we can't have more work.

The last suggestion is unusual from members of this course; it suggests more work would be welcome. I do not think many of her colleagues would agree with her. Another student provided a more usual type of suggestion requesting less work:

> The workload in this course is high... A possible suggestion is that discussions with visitors do not need to be written up.

I was pleased to have other students provide contrary comments:

> I found these were the most interesting sessions of all... Having to write visitors reports was a good way to remember what was said.

> Having us write up the sessions was really good as it meant we had to consider beforehand our objectives, then ask questions to make sure these were achieved.

Some students specifically expressed appreciation at the way the sessions were structured, rather than just an appreciation of visiting speakers.

> It was good to be able to discuss current issues with them, rather than being lectured by them. The learning process is always enhanced when it is active instead of passive, and when two way communication is promoted.

> Many classes offer visiting speakers but I felt the ones offered in this course were well researched, they were not there just for the sake of having a visiting speaker. Also other classes don't offer the interactions with the speakers which were offered in this class.

Other interesting quotations which demonstrate progress to the learning objectives follow:

> The strengths were that it was a welcome relief from textbooks. Visitors provided valuable help with our projects and helped us to see our ethical standards and to shape them.

> It made us think outside the University to those people which are being effected by the theories and opinions we read about and discuss.
> It was perhaps because the method of learning was so participative and self initiated and the fact that the issues raised had meaning... that these sessions were so valuable and enjoyable.

5.5.5 Small group projects

This mode remained the most demanding on the course. In the course test (refer 5.5.6) many students opted to provide a lot of feedback relating to it and there were more students than previously, so the feedback was huge. I decided to categorise comments by reference to the course learning objectives because the project is the major, broad-based, mode and should therefore provide some evidence of helping progress to most learning aims. A selection of comments by course learning objective follows:

1. Citizenship

This project enabled us to get a real insight of society, going into it rather than just staying on the surface and looking at it silently. The involvement with people builds our ability to deal with different characteristics of human beings..... We were glad to have constant feedback from the controller. I thought once a week just nice.

3. Self confidence and intellectual independence

As a person I really matured through this project. I learnt how to initiate my own work, instead of being told what to do... The long period of time allowed meant that there was no pressure to keep to deadlines. I am more confident knowing that I tackled a large project and that I can do so again in the future. It is quite a jump from the third year courses.

4. Self motivation and organisation

Students are given total freedom in selecting the topic of interest and teaming up with other students who have similar interests to work on this. This is definitely much better than instructing or assigning a student to work on one topic. The class time for project work enables students who are staying apart from each other to meet up during School hours. That is another good point. The appendix sections [in the course outline, see Appendix 1, pp. 12-15] are most helpful.

This is the part of the course that I most enjoyed. It was good to have the ability to choose your own topic of study. So often at University everything that is learned is prescribed by lecturers. I believe that you learn twice as much if topics are chosen by students.

The small group project was an extremely good learning environment as no constraints were put on us, we were free to decide the direction of our project... As a group we had to motivate and organise ourselves and learn to deal with and overcome problems - all essential life-long skills.

7. A 'professional' approach in preparation for the workforce

The project... encouraged my own examination of some issues that were raised, especially business ethics and accountability. The project certainly brought the outside world into the classroom and provided a window to the future after I leave University... I am glad I had the opportunity to work in this team environment as my skills in working with others were enhanced. I had pleasure communicating this to prospective employers.

Teamwork is an important aspect of surviving in the world. The group project taught me how to get along with others (much the same as a workplace situation) and how to interact and share ideas without being overpowering towards others in the group.

8. Continuous questioning and evaluation

> Speaking with people outside the University also developed my skills at questioning, obtaining information and research. All essential asset for when I graduate.

9. The role of management graduates and of accountants in society

> These projects have allowed us to get out into the community, to ask questions, ask for reasonings and to consider the effects on overall society. By allowing us to form our own teams we could choose people whom we should be able to work with. By enabling us to choose our own topics we could choose a topic which is of interest to all the group members.

10. Learning to learn

> Most work in this course comes from the small group projects. However, I think this activity should not be omitted in the future because it helps students to learn how to investigate and report on things which they are interested in.

I believe one student commented correctly on the skill requirement for this mode of learning when she stated:

> This mode of learning has the most skills attached to it. Team work skills is the most valuable in terms of what employers seek. In working life few decisions are worked out individually.

In particular the following skill developments were evident:

a. Public presentation skills

> I liked this project very much because it encouraged my friends (group members) and I to be extroverts. We realise that we have made improvements in our communication skills because this project requires us to talk to prominent people.
>
> I think the presentations to the class are good as you can get feedback from other class members. Also being able to discuss with you where we are at is useful, because if we are off track you can help us back on, and can give us your opinions. We as a group found it useful to be able to see you out of class.

b. Team work

> It is important to be able to work in teams and to use the skills of each member of the group to improve the overall standard of work produced. Group work in some ways is like a dialectic enquiry. You come together with different viewpoints and ways of completing tasks and after discussion and working together you become a unit that together can achieve more than an individuals effort.

> Now that we are in the process of handing in our report, all I can say is the amount of things I learnt and surprises I received are incredible. As a class we also learnt from each other about our projects... [Some] other students actually found some materials on my group project and copied them for us... Another guy helped me netscape to find more information.

d. Interacting with professionals in society

> Performing the project in groups allowed us to pool different skills and to share the research workload. The biggest advantage of the project for me was a chance to interact with the community... This course allowed us to choose a topic which was interesting to us.

e. Time management skills

> No guidance was given so the projects were more valuable as the only constraint was time. I believe this is important as in the 'real world' there are not many businesses that tell you what to do, how you are to go about it and what they want to see in it.
>
> This is an important part of the course... It is probably the most enjoyable mode of learning for the student but is also the most difficult part of the course to manage as students have the role of ensuring that the project is up-to-date and submitted on time.

One student provided a 'complaint' which I empathised with fully:

> I felt that the group project came too late in my university career.

5.5.6 Course test/Individual assignment

In the last two iterations students had informed me that they did not wish to be involved in formal tests and would prefer to submit individual projects. They had also complained about the too large workload as had the first iteration's students. Therefore I decided to suggest to the students of this iteration that they opt for a three-hour test rather than a project. I explained that the test would require them to express an opinion and justify it rather than requiring them to provide me with a large amount of facts which would have to be memorised. I explained that the test would probably be completed by most of them within two hours because I would not attempt to put them under time pressure for the three-hour test, furthermore it would be an open-book test. I invited them to compare this with a project for equal marks which would involve them in perhaps several days of research and writing up. The students accepted my reasoning and opted to be tested rather than to complete project work. However, the students requested that I give them some choice of questions. I agreed and provided the test paper shown below.

DEPARTMENT OF ACCOUNTING:
ACCOUNTING, ORGANISATIONS AND SOCIETY
TEST 1996

Provide a response to ONE of the following questions. Provide your opinion supported by justified argument. Suggest how to improve the current situation wherever possible. Marks will be awarded for the quality of content, for clarity of expression and for organisation of your answer. Concise, well structured and legible papers will be rewarded. Think carefully in designing and organising your answer.

1. Describe how the readings listed on page 7 of the "BOOK OF READINGS 1996" have influenced your learning experiences this semester. Assume the contents of the readings are known to your examiner and relate your personal development (or lack of development) resulting from your exposure to the readings.

2. Give your brief opinion on the effectiveness of the six modes of learning listed below. Explain the strengths and weaknesses of each mode. State how each might be improved, or why some should be omitted from future presentations of the course. Clearly justify your opinions in the light of your own experiences.

a) General expositions
b) Article précis
c) Small group projects
d) Discussions with visitors
e) Dialectic enquiries
f) This test

3. Comment on the contents of Section 1 of the course outline pp. 1-5.

Out of the 35 students, 27 opted to answer question 2 and comment on the modes of learning. These comments have been used to fuel the analysis throughout this section. The other students split evenly between questions 1 and 3. Despite my attempts to prepare the students for a 'new' type of test, there were some who were surprised by it, but pleasantly so:

> This test, well what-a-surprise. The strengths are obvious. This course was all about learning how to learn and developing your own thoughts on the issues raised. It was not about learning the authors' opinions on each topic, it was about promoting yourself to think and expand your ideas about accounting... This test has given me the opportunity to reflect on the tools I have developed to be able to communicate, understand others' views, encourage team work, develop other people's ideas and learn from everyday experiences.

Some students did acknowledge some of the attributes of this test which I had prepared them for:

> The test is good in that it is not about regurgitating 'facts' but is about giving opinions which is in keeping with the course.

> The test was not pressurising... This is the first time I have come into a test without having to memorise... I have never thought of sitting down at the end of the semester and trying to think what I have learnt and how I have improved.
>
> This is a good way of learning. It does not require us to memorise the things we have learned. It gives us the opportunity to explain what we have learnt.

Other students explained how they had benefited from the test:

> I did not initially see the need to have a test for this course, but now I understand why it is necessary: in order to see the progress I have made throughout the semester due to the learning experience provided by the course.
>
> It has given me the chance to reflect on the course and its effectiveness. At the start of the course I was totally lost as to the point of the course. It did not seem like we were going to learn anything. Now I can see that I have learnt something. I learnt how to think for myself and to set my own guidelines rather than being told what to think by a lecturer.
>
> This test has made me realise my own opinions on the course... I find myself endorsing the paper more than I had expected. The test has allowed me to consider jointly and separately all the aspects that make up the learning experience of this course... The course has provided an excellent learning environment and one which allows the student to enhance their understanding of not just accounting, organisations and society, but also the role that the student will eventually play in that society as a professional accountant/manager.

I was pleased when just about all the feedback on this test was positive. Few students are appreciative of a traditional test. Some further comments which recognise the evaluative qualities of this test follow:

> [The test] is a good way of evaluating the course which can be used for continuous improvement for the next session.
>
> I personally take time off once or twice a year to reflect on my growth as a person... I have found it a productive way of living and making life more meaningful. I am very glad that a similar evaluation had been built into this university course. I am convinced of its benefits.
>
> The final component of this course is a three hour test. It was not based how I would have expected. The benefits of the test however is to self evaluate what I have learned, and my own personal development in the course over the past twelve weeks. Also to allow feedback to the course controller.

I provided marks for the test scripts without too much difficulty. I was pleased that nearly all comments were favourable. However, I am aware that students may endeavour to give the marker what they deem (s)he wants in order to attempt to obtain the best of grades. The following comment, although not raising the issue directly, did alert me to the fact that this may be happening here:

> The test was not what I anticipated... It was different, unique, required effort and a lot of thought. However, having no 'right' or 'wrong' answer can be hard to mark... One person might get a bad mark for this but yet have learned a lot.

Although I had obtained lots of feedback from this test I had to acknowledge that it was given in a 'trading' environment. I believed that the feedback was very largely genuine because it fitted so well with the informal feedback that I had obtained from students over the four iterations but I resolved to attempt to make use of some additional 'better' feedback method in the next iteration to triangulate my conclusions.

5.5.7 Progress in learning objectives as set out at Section 4.4.4

The test did provide me with a wealth of general feedback on professed progress to the learning objectives and this is reported below. I decided to categorise feedback by course learning aim, as I had done for the feedback on the small group projects (5.5.5), to provide evidence of the overall effectiveness of the course in promoting student development. However, I will commence by reporting student comments on the learning environment which they discovered and fostered. I believe all students found the environment different from conventional course environments:

> "Our aim is to help you to develop your professionalism in management" (Course outline). Clearly this aim could not be achieved by conventional teaching/learning methods and alternatives had to be attempted.

I was surprised to read that there was still adverse information circulating about the course:

> Overall the course has been interesting and quite enjoyable... There is a lot of negative feedback from previous years which in my view is unwarranted..... All of the modes of learning have offered more to this class than a lecturer in front of the class reading off overheads. We as individuals have grown to meet the opportunities offered.

> When I walked into my first AOS class I felt anxious because I had heard many varying views on this course. I heard stories from the view that the course was just like your worst nightmare, the workload never relaxed, there were millions of readings, and words I had never heard of (e.g. Dialectics); to its one of the most satisfying papers I have done at University... by the end of the course you really felt you had achieved and learnt something.

The adverse comments probably came from first iteration students. The comments must have been absorbed into a student *folklore on courses* to my disadvantage. However, current students had not found the course easy:

> I would recommend this course to my friends despite all the ups and downs in it... I am more aware of cultural differences and have learnt to accept other people's differences... I have grown to enjoy this course very much. I learned by increasing my knowledge and all the friendships fostered during this course... I admire the way you push yourself and students in this course.

I believe that most students left the course knowing that they had benefited from it:

> I am happy I chose this course as I have gained a lot from it. If anyone asks me about doing it next year, I will tell them to if they are prepared to work constantly hard throughout the course, as it is worth doing.

Students comments categorised by specific learning aims follow:

1. Citizenship

> I have enjoyed the course and believe that all six modes of learning have benefited my learning. It is not until the course is finished that I can see how I have changed as a person and become more aware of my future social responsibility. I feel I will enter the workforce more prepared as a result of this course.

> This course helped me personally develop my values in terms of knowledge, skills, judgement and values... If I think its right I will act to promote change when I deem it necessary.

3. Self confidence and intellectual independence

The wording of the first quotation is somewhat muddled but I believe evidence of self development is clear:

> There is no full picture or truth. We are the ones who make the full picture. It means that we are free to define, shape, measure without interference from others. Nobody knows the answer or full picture about things in the world.

> Most of the Asian students... were not taught to think for ourselves, but just to accept what was taught to us as 'right'. I really felt uncomfortable when I first got here as I viewed any opinions of mine which contradicted the lecturer's as wrong. But I am beginning to change.

From a different Asian student came the comment:

> Open learning, especially dialectical enquiry should be used in the Malaysian education system. Students should be taught to think for themselves. Education should not be restricted to textbooks. We should have had project work, team work and discussions. Students should be encouraged to interact with each other. Interchange of ideas should be promoted... [I] have 'opened up'/my limited or narrow minded view of society, before this I was more of a functionalist and preferred to just maintain the status quo.

5. *Ability to argue*

> This course has shown me that it is not how much that you know that's important, it is how well I can think and justify what I thought.
>
> I have learnt that every different person has different opinions. No one person is right, but all opinions should be considered.
>
> One big strength of this course is that students learn to handle two-way communication.

7. A 'professional' approach in preparation for the workforce

> This course is effective in aiding our learning process. I believe it is extremely successful in helping to develop us to be professional people and equip us with the skills needed to be successful in life beyond University...
>
> This course develops the ability to discuss and argue constructively which is great preparation for future managerial situations.

8. Continuous questioning and evaluation

> The course has been a course I can look back on and say I have thoroughly enjoyed and benefited from. I feel the objective of the course, to build a lifetime of questioning and learning has been achieved. I now recognise accounting as not a neutral objective function but as an art, which is constituted by and constitutive of the society in which it operates... Society is how people have created it. I now am in a position to change society.
>
> This is truly an integrative course. It helps us build life-time questioning and learning skills so that we can better understand our role in current and future society.

9. The role of management graduates and of accountants in society

> I liked this course very much. It is a flexible course and encouraged us to design our own learning opportunities and share them with our colleagues. This course helped us to consider our future and current roles in society. It is a foundation which provided us with a base experience on which we can build a life-time of questioning and of learning.
>
> Numbers only approximately reflect the reality of the situation. We have to bear in mind that once these numbers are agreed upon it is almost like they become a reality. Accounting numbers reduce complexity and ambiguity to a set of figures, hence we have to be aware of how the numbers have been constructed as it will have major impact on our decision making.

10. Learning to learn

> [We must] learn deeply and broadly and above all "to learn how to learn" (Rogers). I found this very meaningful. Lecturers should not be spoon feeding us all the time. At times they may not even know the 'correct' answer. They will not be with us in the workforce. They can only guide us and be our facilitators and mentors.
>
> AOS aims to teach students how to 'learn to learn'. Overall the course is effective and signals the way future tertiary education should be moving.
>
> The active learning methods encouraged are much more effective than lectures[65]. Learning through doing is more effective and is more fun.
>
> The flexibility allowed in this course aids effective learning. A person learns a lot more if they are interested and if they can have some input and control of their learning.
>
> The course provides a really good learning experience. Unlike other courses we would not have to memorize information which was sometimes meaningless, lacking practical application and containing statements which I disagree with strongly; then churn it out just to score in examinations.

The specific-skill most mentioned by the students, was presentation-skills:

> When I began the course I disliked having to speak in front of the class. I felt I became nervous and often did not communicate my message clearly. By the end of the course I did not mind having to stand and talk to the class, neither did I feel put off by participating in group discussions. I feel my level of confidence in public speaking increased a great deal.

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[64]Lucas (1997), in an issue dedicated to 'active learning' urges accounting educators, "to take positive action to both experiment with and adopt active-based learning approaches". Her too refers to "fun". This comment supports her advice.

> My presentation skills have improved a lot this semester thanks to this course structure.

One student suggested that a course such as this should be provided earlier in the students' time at University.

> Values and morals... [already are] developed and... it is unreasonable to suggest that three months at a tertiary institution can have any significant impact, especially when the same institution has spent the previous three years indoctrinating students..... I believe the course is taught too late in the education process, when values are too set to be changed..... AOS should be taught at a lower level, preferably second year, and more emphasis should be placed on verbal discussion.

Although I do not wholly agree with the student's opinions I can see merit in such a course as this being offered earlier. Nearly all the comments included in this subsection come from the students who attempted question 2 in the test. I will conclude the section with an excerpt from the conclusions of a student who attempted question 3. It provides further evidence of the learning objectives being achieved. She is quoted nowhere else in this study.

> This course caters for every student in the respect that it allows for people to use their own minds and ideas in ways that best help their learning. In challenging past theories a sense of importance and knowledge is encouraged. Theory and practice is carefully linked to give optimum output. The course makes you challenge the assumptions in Accounting. It makes you realise that you should not automatically accept others views, because of their knowledge or standing in society.
>
> Through students accounting can help direct and help control social change to benefit society. Accounting can be seen as a powerful tool to facilitate change. The traditional view, "to maintain the status quo", is now challenged...
>
> The course outline gives a great overview of the course and sets it clear from the start of the need to learn rather than be taught, and that learning is more than getting a class to memorise its times-tables by repetition.

I was pleased to receive positive feedback such as this; it confirmed that students were being given the opportunity to develop as required in the course learning objectives. Another student commented, "I have truly learnt something which cannot be explained merely in writing." I hope that this comment refers to the spiritual/emotional dimensions of the course which, I must admit, I find difficult to measure.

5.5.8 Summary

SUMMARY OF POSITION AFTER ITERATION FOUR
The educator's position I grew further in confidence throughout this iteration. The feedback obtained through the test was good in that it both demonstrated that students were able and willing to provide feedback to me through this channel, and it provided positive, supportive feedback, confirming that the course did allow students to progress to the learning objectives.
The students' position Many of the students now knew that the course was 'different' from 'normal' courses before they joined it. They came acknowledging this and prepared to deal with it. Many spoke of their appreciation of the course as it came to an end.
MODES OF LEARNING
Expositions (10%): The sessions went well. The class members as a whole demonstrated more willingness to participate but there remained some 'silent' students who did not respond to the 10% grade which I gave for class participation.
Précis (10%): The 10 class readings were well appreciated by most of the students and the overall course workload was greatly reduced. The preparation work for the expositions was cut but the single weekly readings still provided a reasonable base from which students were able to contribute to the discussions following the expositions.
Dialectics (20%): I was better able to introduce this mode with my growing experience at this. The large amount of feedback that the students supplied on this mode assured me that most students were appreciative of their introduction to it, by the end of the course.
Visitors (10%): Yet more evidence of the popularity and benefits of this mode was provided.
SG Project (25%): The large amount of feedback on this most onerous mode provided clear evidence that it was a major help in allowing students to progress to the course learning objectives.
Test (15%): The suitability of the test for obtaining course feedback was confirmed. Most students appeared very pleased to analyse their progress over the semester as required by this course participation.
Teaching and Learning Development I was now confident that I had built a student-centred management course which the students could enjoy while progressing to learning objectives which I had defined using Rogers (1983) for guidance. I was pleased to have finally cut the course workload further and discovered that the greatly reduced readings had not seriously affected the students' ability to perform in the discussions following expositions, or elsewhere.

5.6 The fifth iteration - 1997: Setting the scene

I believed the last iteration had been well received by the participants but I was surprised when 76 students enrolled for the fifth iteration. Three students dropped out after the first session leaving 73 students on the course. In 1997 I had also started a fifth year *Accounting, Organisations and Society* course for students wishing to participate in a course such as this while studying for honours or a master's degree, and 10 people joined it. The fifth year course was similar to the fourth year course, but will not be described further within this study.

For this iteration I enlisted the help of another member of staff who agreed to help the students through the five dialectical enquiry sessions, which I did not attend. I did introduce the students to the technique while my colleague sat in to hear what was said. My colleague did an excellent job and was appreciated by the students. The students remained as one large class for the dialectical sessions and the visitors sessions. For the weekly expositions and small group project class time, the students split into two groups with 50 in one group and 23 in the other. I was pleased and thankful that my department had allowed me to keep the course functioning when I had only seven students in it, and felt that the risk was now being rewarded. I was very pleased with the large interest from students but realised that it would be challenging to manage such large numbers on a course such as this.

I recommended the same grade weightings for the various modes as were used in iteration 4 but a student suggested that the final test should carry 20% of the marks, rather than 15%. After a few minutes of open discussion with the class it was decided to drop the class participation mark from 10% to 5% to enable the test to carry a 20% margin. I was comfortable with this because it is difficult to keep track of individual contributions in a class of 73.

Again I used the test questions to allow students the opportunity to comment on the course (5.6.6). The quotations in this subsection are extracted from the test scripts and from closing course questionnaires which I asked the students to provide, anonymously, giving any feedback which they thought might be useful to me. The volume of feedback

was large and many of the selected comments simply reinforce the feedback from earlier iterations, therefore I have relegated many quotations to Appendix 9 and left in the main body of this report only quotations which are particularly interesting.

5.6.1 General expositions

In the first week of class when I was describing the practice of grading of expositions being done by the other students and I mentioned the comment by a student in the last iteration relating to the possibility of 'reprisal grades' being given to known students who 'fairly' graded poorly performing students with low grades. After some discussion it was agreed that the grade and comments would be provided on report sheets which carried the grader's identity number rather than the name of the grader. The presenter would thereby not know who had made what comments, and given what grades. It was further realised that if a presenter wished to talk about a particular comment which (s)he received it would not be possible. To overcome this it was agreed that on a presenter's request to know the grader I would approach the grader and, if (s)he were agreeable, I would provide the presenter with his/her name. Throughout the semester I only received one such request which was complied with without any problems.

As in iteration four the student feedback on this mode provided much evidence that the expositions helped students progress to learning aims 1, 2, 3, a and c (Appendix 9A[66]). Additionally several students provided evidence of progress in understanding their role, and accountants' roles, in society (9):

> The social construction of the accounting profession by Ruth Hines challenged my belief in the accounting profession for the first time since I have attended University... This has not made me disillusioned with the profession but it has added a different dimension to how I view the profession I will soon be entering (9).
>
> The last area of the course which I feel has helped to prepare me for the workforce is the General Expositions but more importantly the discussions which occurred during and after these presentations (9).
>
> We learnt of the interaction and integration of accounting and social science which enables us to understand the paradigm which accounting works in (1, 2, 9).

---

[66]I divided the copious feedback up into more parts than previously. Appendix 9A provides a division by mode.

> After the presentations Martin would provide stories of his experiences in the workforce and encourage us to think of how we can approach issues and how we ourselves might act in these situations (9).

The large majority of students enjoyed and learned from the expositions and I feel comfortable in leaving this mode, involving presentation skills and class discussion, as a central element in the course. Several students did provide criticisms of their experiences of expositions:

> Somehow there needs to be more class discussion to help students to look at different perspectives.

> The too large class size limited discussion.

As in previous iterations some students did not enter into the discussions and some presenters were better at promoting subsequent discussion than others. The size of the larger discussion group (50) did mean that there was always sufficient comment in that group, but this came predominantly from a group of 10 or so regular contributors. Some presenters obviously struggled to elicit responses from the class. I often found myself having to speak out to aid presenters, to the annoyance of at least one student:

> Let the students presenting facilitate discussion rather than the lecturer taking over.

I believe that I will have to continue to intervene when I consider it necessary for the greater benefit of the presenters and the class as a whole.

Another complaint which had also been mentioned last iteration was the grading practice. Six students troubled to objected to being graded by other students rather than the lecturer. They felt that students graded their friends more leniently than other presenters, and that as different people were absent in different weeks, the 'grader' was not a constant (and fair) entity. These complaints came only in written feedback on the course evaluation sheet at the end of the course and so I could not respond to them directly. However, I know that generally I agreed with the grades awarded which ranged from 65% to 86% and accounted for only 10% of the final grade for the course. Thus the best presentation scored only two more marks on the final assessment scale than the worst presentation. The task of awarding the grades was good for the students in compliance with course learning objective c. I shall not change this practice.

5.6.2 Précis

The student feedback provided further evidence that this mode supported the exposition sessions and helped students to achieve a similar wide range of course learning objectives (Appendix 9A). The quality of the précis submitted was generally good although I did speak to two students on different occasions when, in random audits, I found the quality of their submissions to be marginal. Both improved the quality of their future submissions. Although the précis had been introduced last semester in an attempt to cut workload, there were two students who felt they involved too much work:

> Too much work doing précis on work which is difficult to understand. Producing a précis each week does not seem to be very successful... [It] was merely done for the sake of earning the 10% for producing and handing in the 10 précis... They mostly did not produce understanding.

> Précis valuable in what we get from them but not worth the effort at 1% each.

However, another student commented:

> My last idea for improvement would be for *more* readings to be provided and discussions carried out (my emphasis).

Two further suggestions which, I think, would require more student effort were provided and each of them was given separately (but almost identically) by two students:

> I would prefer directed questions rather than just handing in a précis.

This sounds like a plea for the return of SATs or something similar.

> Should require student opinions rather than just a précis.

Having such suggestions keeps me aware of how I need constantly to monitor student perceptions of the course but it also convinces me that I will never be able to please myself, and all of the students, with what I offer. One further example of the impossibility inherent in attempting to please everyone is provided by the following two quotations (these were the only two comments relating directly to the content):

> The readings were excellent.

> The articles need to be made more relevant.

5.6.3 Dialectical enquiries

Students again chose to provide a large amount of feedback concerning this mode probably because it does present students with a large workload and accounts for 20% of their final grade. Many of the selected comments recognise the use of this mode in developing the course learning objectives 3, 5, 6, a-c, e (Appendix 9A). Some selected comments are reproduced here:

> The most valuable part of the course for me was the dialectical enquiries, from the first week my views of society and socially constructed reality were challenged... I can see and understand things from a perspective that until this year was foreign to me (1, 3).

> Dialectical enquiry develops continuous learning, thinking and socially active persons in order to encourage "professionalism" in management (1, 7, 8, 10).

Other students suggested that the dialectics helped them develop a professional approach to life (7), and the development of an ability to continuously question and evaluate their societal environments (8):

> [Dialectical enquiries] provided me a technique to aid the process of identifying 'solutions' capable of progressing matters satisfactorily, a knowledge of how others think and behave, and a knowledge of how best to influence other individuals to accept proposed changes. The dialectical enquiry technique will be useful in the workforce (7, 8, 9, b).

> Dialectical enquiries provide a good foundation for intellectual expansion... Everyone is trained to argue for what they believe is right and fight for it until they develop a better perspective or synthesis. This meets the overall objective of the course which is designing our own learning opportunities and sharing them with others (3, 5, 7, b).

> The dialectical enquiry sessions provided us with the opportunity to work in a group environment where conflict is present. I feel these sessions were an imitation of situations we will frequently find ourselves in during our working careers. The important thing to discover was if other people's views are capable of progressing your own in any way... Time and again I found myself relating our discussions to the discussions which might take place around a board room table (5, 7, 8, 9, b).

Many students did recognise that the dialectical mode provides learning opportunities:

> In the dialectical enquiry sessions I was able to learn that in any given problem, there will always be two sides to the coin. To be able to reach a solution to the problem factors from both sides need to be considered (5, 10).

> The *Accounting, Organisations and Society* course has encouraged open learning through critical thinking, this is evident in the dialectical enquiries, where it is not a debate but rather a discussion of a complex issue, a process of intelligent choice (10).

Despite most students reporting that they enjoyed and appreciated the dialectical enquiries there were some who provided criticisms. One criticism came from the test scripts:

> Even though we are trying to make this a "free" session as a human, lecturers always have expected answers... Dialectical enquiries encourage us to say something just because we know that particular answer might give us better grades, even if we do not agree with it.

I had heard similar concerns previously and had tried to assure students that they did not have to agree with the lecturer, when I gave my introductory lecture on the mode and what was expected. Obviously at least one student had not been convinced by my message and his subsequent experiences. I will attempt to explain what is expected more clearly in future iterations.

Most of the criticisms of dialectical enquiries came through the closing course questionnaire. Two or three students asked for more guidance on what is required, for example, "Dialectical enquiries were not appropriately guided." I repeatedly suggested to students that they should evolve 'satisfactory' outputs through 'satisfactory' working systems. I told them that, within the framework which I had laid down, it was up to each group to determine the most appropriate ways to proceed. Agreeing and implementing these procedures was a part of the challenge of the mode; I do not wish to provide more guidance.

Three students suggested that dialectical enquiries be dropped from the course because they required too much work for insufficient rewards. Another student, who wrote much concerning his appreciation of visiting speakers suggested, "Replace DEs with more visiting speaker sessions." Other students, while not wanting to drop dialectical enquiries did offer suggestions on how to improve the mode, "Increase dialectical enquiry mark as they require a lot of work", and more interestingly, "Suggest you give group-mark and ask students to allocate between themselves".

I am always willing to change the mode weightings if any class shows that there are large numbers of students with concerns, but I was not aware of any large scale concerns in this class. However, some students both in the dialectical enquiries and the small group project had approached me with complaints about other group members who were 'free loading'. That is, they did not contribute much in work effort but did receive the same group mark as everyone else. In four groups where this happened I offered to award pieces of work a large grading mark equal to the normal grade multiplied by the number of members in the group; thus a dialectical paper which I would normally grade at 65% was awarded 6 x 65% = 390% for a group of six. The group members then had to split the 390% amongst themselves and provide me with a sheet showing individual marks, and it had to be signed by all group members. In all four groups where this practice was offered the members agreed to divide the marks evenly amongst themselves, but the original complainants reported to me that negotiations to achieve this outcome resulted in the 'free loading' behaviour ceasing. The last quotation above came from this background, and I think does have something to recommend it. I will discuss the possibility of implementing such a practice with members of future classes.

The amount of feedback given on the course closing-questionnaire was small and it was of concern to have a few students provide the criticisms of dialectical enquiry shown above. However, three students chose to report, "The DE sessions are very good" or something very similar, and one student commented slightly more fully, "Dialectical enquiries are a really good way of learning and seeing things from another point of view." Thus the adverse criticisms were balanced out, and most students did not comment on the dialectical enquiries in their final course feedback. My informal feedback during the semester, and the very supportive comments made in the test scrips, have convinced me that overall the mode is working well and helping most students' learning efforts.

5.6.4 Discussions with visitors

I was provided with further evidence of the popularity of this mode and of its help in achieving the course learning objectives 7-9 and d. Selected quotations which evidence this are reproduced at Appendix 9A. One student explained how the visits helped her self development:

> The visitor seminars were eye-opening sessions and I really felt that I was directly linked to the workforce through the speeches by these visitors... Most importantly, through these sessions, I gained inspiration (3, 9).

Several students claimed that their learning abilities were enhanced from these interactions (10), for example:

> The discussions with visitors gives us a chance to understand other perspectives out in the real world and allows us not only to question these perspectives, but to further enhance our knowledge and learning (9, 10).

> This is the best part of the course. It helped me to see the practical version of things and at the same time ask questions in any areas that I was interested in (9, 10).

The informal feedback I have received on this mode throughout the course's life has been excellent. All of the invited speakers have agreed to appear, and claimed to enjoy themselves. Most students thoroughly enjoy and profit from the mode. Additionally it is a wonderful way of creating town/gown bridges into the commercial world. However, I found one student who appears to disagree with everyone else, "Less emphasis needed on visitors seminars, say 3 instead of 5".

5.6.5 Small group projects

In the test scripts there was more feedback on this mode than on any other, perhaps because it carries the highest grade for any mode (25%) and it requires the most student effort. I have selected quotations which provide links between the mode and most of the course learning objectives; these are shown at Appendix 9A. There was very little comment on this mode from the closing course questionnaires. One student had clearly not enjoyed the experience:

> I didn't feel the group project was of great benefit in relation to the rest of the course. Too much time was spent just trying to organise meetings with class mates and outside parties.

Another three students appeared to have found the administration attaching to the mode difficult to manage, they each suggested: "The lecturer should demand progress reports to make sure we keep on track", or similar. I will not do this because part of the learning experience for the students is deciding how they will keep the project 'on track', and I am available in every week throughout the semester to meet with them and provide help

if they request it. They must maintain a project workbook to demonstrate how they have developed controls themselves. One student provided a short positive comment, "A good way of applying learning to the real world."

Again the informal feedback I have received on this mode has convinced me that most students appreciate the learning experience although many of them have complained about the workload involved. The quality of the reports in this iteration was very good overall but of the eighteen reports submitted I did find three to be unsatisfactory and awarded them fail grades. The failing students explained the poor quality of their reports on a lack of adequate time to complete all the tasks which they had originally set themselves, and their knowledge that their other grades on the course would give them an overall pass which was all they required.

5.6.6 Course test/Individual assignment

The students again decided, this time on a vote, to opt for a test rather than a term assignment although a large group on a show of hands (about one third) voted for a term assignment. I agreed with the students that they would have a choice of one from two questions and be given two hours for the test, which I promised would be generously adequate time to enable them to earn good grades. A copy of the test paper is shown on the following page, and one full script (which is not quoted at all elsewhere) is provided as an illustration of what was received, at Appendix 9C.

I used the test to obtain more considered feedback on the progress of the course but I did not want to compel students to comment on the course in a formal test situation, that is why the second question is not directly related to their educational experiences.

The test produced copious course feedback. 62 out of 73 students opted for question 1. For my research purposes I discarded 12 of the scripts which answered question 1, as lacking relevant ideas, and I set about identifying useful quotations in the remainder. It was difficult to know which quotations to retain and which to discard but I eventually cut the quotations to manageable numbers and used many to evaluate the modes as discussed in the foregoing part of this chapter, and sometimes contained in appendix 9A.

DEPARTMENT OF ACCOUNTING:
ACCOUNTING, ORGANISATIONS AND SOCIETY
TEST 1997

Provide a response to ONE of the following questions. Provide your opinion supported by justified argument. Suggest how to improve the current situation wherever possible. Marks will be awarded for the quality of content, for clarity of expression and for organisation of your answer. Concise, well structured and legible papers will be rewarded. Think carefully in designing and organising your answer.

1. "The main purpose of a university education is to prepare students for the work-force." Discuss this statement with specific reference to the *Accounting, Organisations and Society* course.

2. Identify what you believe to be the dominant value systems in our commercial society. Explain the role of accountants in defending and/or challenging these systems.

I grouped the remaining quotations under six main headings:

* Preparation for workforce
* Relationship with society
* Individual self development of students
* Educational learning
* Merits of *Accounting, Organisations and Society* course
* Change in education and the future

Reports of the quotations are provided under each of these headings at Appendix 9B. All of the few students who troubled to comment on the test itself stated that it was perceived as different and welcome:

> This test is the most radical kind of test I have ever had. Most tests are under a lot of time pressure... I think the main point of tests should not be to test your speed of writing ability but your thinking ability. This is what this test provides me with.
>
> The final test allows students to evaluate themselves, the lecturer, the class and the course. This is good because all these components need important feedback so that they can be improved to achieve educational objectives: to change a person to serve society.

I was pleased at such comments as these because one third of the class had indicated a preference for a course assignment. Two students provided their opinions concerning what is 'wrong' with education:

> Traditionally there has been a lack of critical thinking. Education has been influenced by legal, social and political interference, we learn only what we are allowed to learn, what is selected as best for us to learn. We were not to think for ourselves but to learn and accept the morally correct view that is taught.
>
> The dictionary definition of education implies that to educate means to allow a person/student to develop an holistic view of society and where we fit into society. But this is currently not happening in our educational institutions... I have moved through four years at University and have not once been encouraged to develop my own ideas and think for myself. This was until I sat in to the first lecture for *Accounting, Organisations and Society*. Then I was expected to design my own learning opportunities and share them with colleagues... This was my first experience of self-directed learning... and I needed a lot of adjusting to become comfortable with it.

These comments illustrate that students do perceive problems with traditional education but find it difficult to respond to different approaches. The *Accounting, Organisations and Society* course is different and this is a challenge to students, especially in the initial weeks.

5.6.7 Progress in learning objectives set out at Section 4.4.4

The presentation of this chapter has been such that this section becomes redundant. The progress towards the learning objectives achieved in this iteration has been chartered throughout Section 5.6 and supported in Appendices 9A, 9B and 9C.

5.6.8 Summary

SUMMARY OF POSITION AFTER ITERATION FIVE
The educator's position I felt that I had now achieved as much as I had ever thought possible with this course. The students had chosen to give it huge support in numbers, although it was known to be a difficult (but rewarding) course. I am confident that the course allows most students to progress to the learning objectives, although I have realised that I will never be able to please all students.
The students' position Most students appeared to enjoy a course which they acknowledged was hard work. Many students appeared well able to obtain personal developments from the student-centred learning approach, perhaps partly because of changes which had been made in other courses in the school which prepared them better. They came prepared for a 'different' approach to learning, and appreciated it.
MODES OF LEARNING
Expositions (10%): There were problems dealing with the large class size but overall these sessions went well. As always some students kept their involvement to a minimum.
Précis (10%): Most students appeared to benefit from exposure to the readings and having the task of précising them. It was interesting to have some students continuing to complain about the workload while others requested more. Perhaps this indicates that the load is 'about right'.
Dialectics (20%): I am convinced of the merits of this mode. It was wonderful to have another member of staff becoming involved, and to still receive good feedback.
Visitors (10%): My appreciation of this mode was further enhanced.
SG Project (25%): It was difficult to provide the required amount of supervision to all groups on a week by week basis because of the size of the class. Consequently some groups did find it hard to 'stay on top' of this onerous task. However, the majority of students performed well and I believe that all students learnt from the experience.
Test (20%): A test which did not require 'cramming' on the night before was appreciated by most students and the considered feedback obtained was welcomed by myself. Subsequent to the test no student complained about not being allowed to substitute a course assignment.
Teaching and Learning Development I was pleased with how this iteration had developed the students. I felt that the course had been well appreciated by most in the large class. The feedback from iteration to iteration is largely consistent and favourable. I feel that I have probably made all the larger improvements possible from me, and I would now like it to be taken over by an empathetic colleague who could develop it further with his/her own further ideas. However, I will be course controller for the class for at least one further year.

5.7 Conclusion

This chapter described the classroom work associated with this study over five iterations. It illustrated the development of a student-centred course in management, and how the students were helped to develop themselves in the manner suggested in the course learning objectives. The number of students has fluctuated but the course has developed into a popular course. The University graduates around 400 students of Management each year, of which around 120 have majored in Accounting. Around 80% of the *Accounting, Organisations and Society* students have majored in Accounting.

Much of my narrative involves the analysis of student feedback. I do not like to think of students as 'customers' whom I must serve by giving them exactly what they wish from my curriculum. Rather I want to treat students as colleagues in life whom I am charged with encouraging to achieve intellectual independence. This may involve tensions with students, but ultimately I believe that both society and the students themselves will benefit from such an educational experience. The problem lies in determining how to make the students' development of intellectual independence as enjoyable an experience as possible for them.

In retrospect the first iteration provided a very difficult experience for the students but I remain hopeful that the course did prepare those students well for their future commercial lives. Subsequent iterations were, I believe, kinder to both the students and myself. The progressive learning and development associated with the course is discussed further in chapter 7 . The next chapter describes further evaluative data which were collected about the course, but not referred to in this chapter.

Chapter 6.0 OBTAINING FURTHER FEEDBACK

6.1 Introduction

The previous chapter provided a narrative of my classroom interactions with the students and was built around the six modes of learning employed. In order to reflect further on the course and its development, feedback from four other sources was considered. I wished to know how these data might compare with the opinions I developed in my direct contact with the students. The four further sources were:

The final grades given to the students
Closing questionnaires completed by students at the end of each iteration
Interviews given to 10 fifth iteration students six weeks after the course finished
Interviews given to five 1994 students three years after they had completed the course and joined the workforce

Each of these sources has a section devoted to it in this chapter. The chapter also contains some reflective conclusions concerning my empirical work.

6.2 The final grades awarded to the students

I am not in favour of grading students beyond pass/fail because detailed grading appears to become too important to students and the students become too interested in their grades, rather than in their learning experiences. However, I was forced to supply the university administration with grades, and the grades awarded are shown below:

Itn	ONE		TWO		THREE		FOUR		FIVE		TOTAL	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
A+	0	0	0	0	0	0	0	0	0	0	0	0
A	2	8	0	0	2	8	5	14	4	5	13	8
A-	3	12	7	100	14	59	18	51	25	34	67	41
B+	2	8	0	0	3	13	9	26	26	36	40	24
B	7	28	0	0	1	4	3	9	8	11	19	12
B-	7	28	0	0	1	4	0	0	4	6	12	7
C+	4	16	0	0	1	4	0	0	3	4	8	5
C	0	0	0	0	1	4	0	0	3	4	4	2
D	0	0	0	0	1	4	0	0	0	0	1	1
Tot	25	100	7	100	24	100	35	100	73	100	164	100

The grades for other fourth year papers in the department are normally around: A-20%, B-70%, C-10%. The large number of assignments tends to keep the *Accounting, Organisations and Society* students away from the extreme grades (A++, A+) and assign most good students an A- grade because, although students may score top grades on one occasion they are unlikely to score such grades repeatedly on the many class assignments. Hence there is a tendency for the grades to pull in towards the middle. The grades overall are relatively high but the students have been given the opportunity to work hard on this course and since iteration 1 most have chosen to work hard. The grades awarded have been earned. I feel the grades earned in the class are satisfactory indicators of relative performance. The average grade for iteration 5 is slightly lower than it would have been if 10 of the better students had not opted to take the newly created fifth year *Accounting, Organisations and Society* course. Their grades for that course were (3 x A), (5 x A-), (2 x B+).

All participants in iteration 2 received an A- grade for their final grade, as well as for their essay. They were a good group who worked as a team and who generally helped each other to learn. I suspect that the grades would have been more spread around this good average had not the students opted to help each other so significantly. None of the students complained at their own awarded grade, perhaps because the grade was sufficiently high to provide them with first class honours if obtained elsewhere too.

6.3 Closing course questionnaire

Questions in a final questionnaire administered by myself after each iteration (completed anonymously) are shown below. The questions had to be responded to on a 1-7 scale where 7 showed complete agreement with a statement and 1 showed complete disagreement. The figures shown are the class average responses to the nearest whole number for each iteration of the class. I recognise that such questionnaire feedback is a very 'blunt' tool with which to quantify student perception, but I believe the results are broadly indicative of the students' perceptions. The questionnaires also provided a space in which students could provide anonymous comment on the course should they wish to; much of the feedback in Chapter 5 came from this source.

Different courses demand different amounts of effort to gain a given grade

1[67]7 27 37

This question was asked to help me determine whether there was a School norm for the amount of work in a course. The response suggests that there is not such a norm, the "7" response was nearly unanimous with a few students offering a "6". I ceased to ask this question after iteration three because the feedback was so conclusive.

With a 4 as the average for School courses Accounting, Organisations and Society course required how much effort? (1=lower; 7=greater).

16 26 36 45 56

I had little doubt that the course would earn a 7 response in the first semester and was surprised by the 6. I was disappointed when a six was scored in iterations 2 and 3. I thought that the score would decrease when the quantity of readings was reduced for iteration 2. I was pleased to be moving towards the School average in iteration 4, but disappointed to have the students return an average of 6 for iteration 5. I suspect that the number of students in the class for iteration 5, meant that I could not give as much personal attention to each of them as I had been able to previously, thus they were forced to work harder. The standard deviation for each iteration was very small with few students returning grades outside the 5-7 range, even in iteration 4 where "5" was clearly the modal response.

Overall the course provided good value for the effort required.

14 26 35 45 55

I was pleased with the first iteration response which suggested that by the end of the course the students felt that the excessive effort required had provided a return which made that effort normal for School courses on a value-for-effort expended basis. As the effort had been ranked 6 (above) it follows that the value received must have been considerably better than normal. I was more pleased with the second iteration response. I was disappointed with the third iteration response because I thought that a "6" score would have been retained. The students were obviously very concerned about the

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[67]The none bold numbers refer to the iteration involved (1-5).

amount of work required. Again for iteration 4 I was disappointed that the course earned only a "5" especially when the amount of effort had reduced to a 5 only (see above). I feel now that it is going to be very difficult to earn an average 6 response to this question from a large class. The standard deviation for iteration 1 was high with returns ranging from "1" to "7" but with a normal distribution round "4". The subsequent iterations provided small standard deviations.

When the average for the final iteration was only "5" I further analysed the responses. Nine students had responded "4", and when the course was perceived as requiring far more effort than other courses (see above), "4" indicates satisfaction with a 'difficult' course. Only six students scored the course below "4" and this was from 69 responses. Therefore I was reasonably pleased with the results. I believe from talks with each group of participating students that the reputation of the course has improved continuously since iteration 1. I was delighted, but unprepared, when the number involved in the fifth iteration rose to 73.

I feel that these results indicate a continuing excessive workload and that I should attempt to reduce it further but there is no part of the course where I can see that the required effort can be reduced easily. As the numbers of students opting for the course is rising now, and most students are reporting above average value for effort, I will probably not reduce the workload.

6.4 Interviews with the fifth iteration students

After the fifth iteration I decided to attempt to gather additional feedback by having any students of the fifth iteration who were willing, interviewed by neutral interviewers after the close of the course. By the time of the interviews the students knew that whatever they said could not influence their grades, these had already been awarded. I felt the interviews worthwhile to gain deeper insights concerning comments which had come through on the anonymous questionnaires at the end of each iteration. Such comments were generally not well expressed because they were written hurriedly. They were hard to respond to when the authors were not available to question further. I employed two post-graduate anthropology students to do the interviewing for me, thus I relieved respondents from any pressure which might be associated with providing answers to

myself, or a member of the School of Management Studies. A copy of the questionnaire which was used and full transcripts of the interviews appear at Appendix 10. Ten students volunteered to be interviewed (out of a class of 73). There is always the possibility of bias in feedback from such a self-selecting sample but I was not aware of any obvious bias. All class members were invited to participate and I feel it probable that students who were aggrieved would have been as likely as satisfied students to volunteer to provide detailed anonymous comment.

I wanted the interview questions to be open-ended so that my interviewers could identify issues which surfaced and press to have them explained well. I felt that an important issue, after what I experienced on iteration one, was the reputation which the course was likely to be earning around the University now from the mouths of these immediately passed students, therefore the interview commenced by asking students what they might say to prospective students for 1998. More bluntly the interviewers followed up by asking the past students if they would recommend the course to prospective students. They then asked the students to comment on their progress towards course learning objectives, again asking them for open-ended explanations of their positions. I was particularly interested to discover if students appreciated the course's contribution to helping them learn about the commercial world outside of the University and the value systems current in society, and they were questioned on this. The interviewers then asked students about the course characteristics; was it democratic, did it vary in significant ways from other courses? The students were asked to state what they thought the main purposes of management education to be, and how well the course had served these purposes. They were asked to comment on my own strengths and weaknesses as the course controller, and how the course might be improved. Finally they were provided with the opportunity to provide any further comments which they wished to make.

I drafted the questionnaire and then asked the students in my fifth year *Accounting, Organisations and Society* class to trial it, by completing it themselves, and suggest improvements. This provided worthwhile feedback, my questionnaire was improved. I asked the two anthropology students who agreed to administer the questionnaire to ensure that the interviewees were not rushed, or put under pressure in any way, when providing their answers. I requested that the interviewers remained as silent as possible

but supplied prompts when necessary and politely requested clarification whenever they thought it necessary. Both interviewers had previous experiences of administering open-ended questionnaires, and I believe they did a good job for me. I spoke to only two interviewees after the interviews, both stated that the interviewers had behaved well and that they had enjoyed the opportunity to provide detailed feedback on the course. A summary report of the results follows, the questions asked appear in italics.

If someone approached you and said, "I know you are doing the Accounting, Organisations and Society course, what's it like? What would immediately spring to mind that you would tell them?
It is difficult to summarise 10 responses but I have chosen a few words from each response which I believe best give the flavour of the students' responses, see Appendix 10 for full responses):

1 different but interesting
2 a challenging course, high workload
3 its okay but a lot of writing for not much marks
4 you have to be organised
5 students need to manage their time well
6 not focussed on applications - encourages you to absorb the big picture
7 a lot of work, I don't agree with sociology
8 the class was too large, a fair workload
9 a participation course, the workload is pretty tough
10 about thinking differently and questioning things

The most common comment was a reference to the high workload. The breadth of the course was also mentioned several times.

Would you recommend the course to next year's fourth year students; please explain why?
All 10 interviewees responded "yes". I have selected a few words from each interviewee:

1. The people who were willing to put time into the course got plenty out of it.
2. It looks at learning in a new way and makes you think about the work situation.
3. It is so different to others that I have had... a lot of the learning is up to you.
4. After a few weeks when you are getting into it, it gets better.
5. It rounds out all the classes which we have had to date.
6. You got a lot out of [it] if you were willing to put a lot in.
7. There is a large practical component... It gives you a taste of what's happening outside.
8. It has a fair workload but it's manageable, as long as you keep up with the work.
9. It is a very interesting course... It is how the course is structured.
10. You get to question things a bit... It was wider than a lot of other courses.

Do you believe that you were helped and encouraged on the course to develop further the following attributes, please explain your answers:

- *learning abilities?*
- *intellectual independence?*
- *critical abilities?*
- *communicative abilities?*
- *group skills?*
- *professional attitude?*
- *the ability to consider moral, spiritual and emotional influences on commercial decisions?*
- *other?*

Most interviewees did not answer these points with a simple "yes" or "no"; they tended to 'talk around' the points. The responses are summarised in the following table. The "Y"s indicate that the student's response was positive, the "N"s negative. Sometimes I have awarded "Y-" or "N+" where I felt the predominant response was heavily qualified. The "total" at the bottom is a summation of "Y"s in each column. I have counted "Y-" and "N+" both as, "a half a Y".

stud no.	learn	indepen	critical	commn	group	profess	m/s/e	other
1	Y	Y	Y	Y-	Y	Y-	Y-	
2	N+	Y-	Y	Y	N+	N	N	
3	N+	Y	N+	Y	Y-	N+	N	
4	N+	Y	Y	Y	Y	N	N	#
5	Y	Y	Y	Y-	Y	Y	N+	@
6	Y	Y	Y	Y	Y	Y	Y	
7	Y	N	Y	Y	Y	Y	Y	
8	Y	Y	Y	Y	Y	Y	Y	
9	N	Y	Y	Y	Y	Y	Y	&
10	Y-	Y-	Y	Y	Y	Y	N	
Total	7	8	9.5	9	9	8	5	

I learned to be quieter and more thoughtful
@listening skills
& the ability to ask questions

I would have liked to report totals of 10 across the bottom line but I am reasonably satisfied with the reported totals which indicate 'successes' of 50-95%. The moral, spiritual, emotional responses are low (50%), demonstrating the difficulty of introducing such factors into the classroom without causing offence. Some interviewees did report that such considerations were a major influence on the course: "Yes, there was a lot of focus on that", and from another respondent, "Yes, Martin puts emphasis on ethics."

The full answers given to each of these questions are provided at Appendix 10 but here I will supply one excerpt relative to each attribute illustrating why the chosen respondent believes they were helped to develop that attribute:

Learning: The first three years of my degree were spent learning things... This course was set up differently, I still learned things but it was more at my own pace.

Intellectual Independence: I learned to listen well and get another idea which is different from mine... We all had to think a lot in the course and make up our own minds.

Critical Abilities: This course taught me that questioning was actually a good thing. In other papers I would sometimes get the impression that I should shut up and just accept things.

Communicat. Abilities: Even I started to say things in class... it is not in my culture... but it is all part of learning [about] gaining information.

Group skills: You had to... it was really interesting.

Profess. Attitude: Martin Kelly emphasised professionalism... There was a gradual understanding by the students that this was your last year, and... that what's acceptable at University may not be out there.

Moral Spiritual Emotional: Yes, there was a lot of focus on that. Both personally, and from society's viewpoint. The dialectics helped quite a lot on that.

Did you recognise opportunities to learn directly about the commercial world outside of the University?

Nine students replied "yes" (or equivalent), the tenth recorded a half-positive response. Overall I was pleased with these responses. Again I have selected two quotations from appendix 10 to illustrate the type of response received:

> Yes. There were two ways which the course helped me do this. Firstly, the guest speakers which came in gave some good insights into the realities of the commercial world. They were all very interesting to listen to, and very well informed in their different areas. The other thing which I think gave me an experience of commerce and the kinds of issues which come up was a project that I was part of which looked at the development of a tavern in the Hamilton East/Hillcrest area. That was a really useful exercise.
>
> Yes - the main source of that was through the guest speakers but I also thought that some of the readings and other stuff that we found during our investigations gave you an idea of how things operate in the real world.

Do you believe the course helped you to identify and examine the value systems current in society?

One student replied as I hoped and expected all would, "Yes, its actually pretty much what this course is all about." Four others provided positive "yes" responses. None of the other five students answered "no" but each of them reported that the examination of value systems had not been done as well as they would have liked. There was concern from several about the growing number of poor in society, for example, "There is a growing class of underprivileged in this country... I would have liked more information on that." I am not sure how to react to such responses because I cannot question all value systems myself. I can perhaps point out more forcefully that it is each student's responsibility to focus on the value systems which they choose to, and to expose their findings to the rest of the class, within the course framework.

Does the course vary in any significant way(s) from those that you have done in the past or are doing currently? If yes please state the differences.

Again the provision of a summary of the various responses is difficult and I have produced below brief comments from each reply:

1 this course does vary a lot and Martin knows it does
2 it leaves the learning to you, you are not spoon fed
3 it was all about you doing your own learning and making sure that it happened
4 this course allows the student to solidify what they have learnt and take it further
5 it dealt with more practical issues and offered students a view of the workplace
6 it's 100% internally assessed... my first... I really enjoyed that
7 it's a lot more practical... than most of the papers I am doing
8 it's the first course where I can honestly say the lecturer has trusted people
9 a lot... initially very demanding... for most other classes we don't even read
10 it did differ... you got a bit more control over the structure of your work

I was pleased with the feedback coming from this question. It was more welcome than the feedback to similar questions asked after my 1993 management accounting class experience (4.2), and evidences progress in my interaction with students. I feel I am now successfully encouraging the students to learn and question their environment without offending them.

Did you feel the course was democratic in the sense that you had some choice over your personal learning requirements?

Seven students replied "yes" although there were sometimes minor qualifications to these answers. Those not responding positively did not seem too perturbed, for example, "Democracy and learning requirements - those don't really go together" and "It was a course like any other and the only thing that was democratic was whether we learned anything or not." I conclude that the course was generally perceived as being democratic, while those disagreeing were not upset by the absence of democracy.

What should be the primary purpose(s) of management education in this University?

The responses to this question and the next are best examined together. Listed below are what I considered the main points from each of the responses to this question. The list of ten responses to the next question have common student numbers so that, for example, student ten believes the primary purpose of education is, "teaching you how to learn". When learning was achieved on the *Accounting, Organisations and Society* course he reported, "I'm not sure if it was me doing it or the course"

1. the BMS gives me a better chance of getting a job
2 there is a loss of social cohesion in society
3 pointing students in the right direction and providing background material
4 my education here is all about getting a job
5 the teaching of basic accounting facts and the ways in which they can be used
6 The decisions that managers make influence lots of different things
7 lots of fun and you get a degree at the end of it
8 actually learning, not having information just thrown at students
9 it should be confidence building for the students
10 teaching you how to learn

How well did this course meet the purpose(s) which you described above?

1 very definitely
2 my previous courses did not look beyond technical aspects of accounting
3 it was made very clear to us that we had to be responsible for our own learning
4 we were in charge of our own learning
5 I learned to look at what I needed to know
6 the course made you realise that you do not know it all
7 some of the stuff we are presenting on is a waste of time
8 towards the end I realised it had made me learn all those things
9 very well, other skills I learnt made up for the lack of accounting work
10 I'm not sure if it was me doing it or the course

On balance I feel the responses show that the course did provide something of what most of the students were looking for. It concerns me that some students described the primary purpose of their university education as preparing them to get jobs, but these were balanced out by students who saw the primary purpose as involving the provision of learning abilities.

What were Martin's main strengths and weaknesses as the course controller?

1 s He's enthusiastic and believes in what he's doing
1 w He's not the most dynamic speaker around
2 s His passion and enthusiasm for this course
2 w Martin was autocratic in his own way
3 s Him having a job before teaching at the University was a good thing
3 w He was a bit stubborn
4 s He was easy to talk to and didn't mind sharing his knowledge with everyone.
4 w He seemed to be a bit wishy washy when it came to decision making
5 s He was very enthusiastic about this course
5 w He could have been a little more flamboyant
6 s Martin is a good communicator... able to relate some really quite complex material
6 w No weaknesses that I can think of.
7 s His strength would be that he wants everyone to go out and succeed.
7 w He'd go on talking about what we should do, it got quite boring
8 s He's really knowledgeable and he can bring things down to your level
8 w I can't think of any
9 s He's flexible... Martin let you negotiate with him
9 w Martin sometimes let us have our way too much
10 s He let the students do the weightings for the assessments
10 w His main weakness was that he would only go so far with things

I was not placed in a state of deep self reflection by these comments. They appear contradictory sometimes but broadly describe me as 'unobtrusive but helpful'. This fits in with my wish to be perceived as a facilitator rather than as an autocratic leader.

How might the course be improved?

The interviewees did not make a lot of use of this opportunity after their long interviews. Some familiar complaints were re-stated, for example the work load is too high. There were a few comments which interested me. Four students complained that all of the five visitors to the class were male; I have had at least one female in every iteration but this one. I will ensure that future iterations under my controllership will have female visitors. Two interviewees suggested that one of the visitors should be a recent graduate rather than a middle-aged person; I will consider this. Three of the ten respondents asked for more guidance on dialectical enquiries prior to the first one being done. I do not believe that I can help much in this because the technique is very much learnt by doing. Providing even more opening course notes, is unlikely to get them read and absorbed, prior to the first dialectical enquiry taking place. Two students asked for a more global emphasis in the course and both mentioned Asia as an area which should have a more prominent slot on the course; I will give this some thought.

Overview of responses to fifth iteration questionnaire

I feel the opinions expressed help to triangulate the results obtained from other sources of feedback; a significantly different evaluation of the course did not emerge. I was pleased, but not surprised, to find that the interviewees would describe the course kindly and recommend it to on-coming students. The responses confirmed that the course learning objectives were largely being met, although some continuing gaps were exposed (e.g. moral/spiritual/emotional considerations).

6.5 Interviews with the 1994 graduates

Overall the feedback from my 1997 students was positive although it supplied me with some points to think about. I realised there would be merit in seeking past students reflections on the course, after they had gained work experience. The course had not started well in 1994 but I wondered what the earliest students on the course thought about the course now. I asked the Alumni Officer at the University to contact any of the 1994 students that had joined alumni and had current addresses within the Hamilton area, to ask those students if they would agree to be interviewed about the course by post-graduate anthropology students. Five graduates willing to be interviewed were

located[68]. Again I tested a drafted questionnaire with my fifth year students of *Accounting, Organisations and Society,* and improved it, before asking my interviewers to administer it. A copy of the questionnaire and the five transcripts from the interviews are provided at Appendix 11. Many of the questions are identical to those put to my 1997 students, but with the 1994 students I was able to ask about possible changes in their opinions between 1994 and 1997 (see questions 2 and 4, Appendix 11). I opened the questionnaire by asking the respondents what jobs they now hold. I also asked these interviewees to comment directly, with hindsight, on the modes of learning which they had experienced several years ago. A summary of the responses follows, built around key phrases which I have selected from the transcripts:

What is your present job?[69]

Chartered accountant doing tax returns, liquidations and receivership work
Doctoral studies and part time tutor
Assistant accountant for a large food packaging company
An accountant with the New Zealand Dairy Group of Companies
Working in a small accounting practice for mainly agricultural customers.

What did/do you believe should be the primary purpose of management education in universities:

a) when you were participating in the course?
b) today given the benefit of hindsight?

1 a To provide students with a theoretical basis for management practices
1 b To concentrate on more world stuff, and not so much on what the lecturers think
2 a To ensure that students get what they want at the end of the day
2 b No change, target the students and get them to achieve their potential
3 a To teach us stuff that we could use after graduation
3 b Just learning how to go about finding things
4 a To give me some qualification so that I could get a job
4 b Varsity is just to open your mind
5 a To provide a qualification which will allow the acquisition of a good job
5 b To teach us about ourselves

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[68]One is left wondering how representative of all the 32 students from 1994 these 5 are. To be chosen they must have joined the alumni association and provided a current mailing address in the Hamilton area. Only five such students were identified. I believe that the method of 'capture' of the interviewees probably did not bias the sample, but acknowledge that a sample of five out of a population of 32 has low statistical relevance.

[69]In the first iteration the proportion of accounting majors was very high, it has reduced slowly over subsequent iterations but is still high.

I feel that there is some change of emphasis between the a and b responses and that the course does help particularly with the b purposes.

How did the course meet those requirements?

It got in some really good speakers
Most of what I have in my thesis now is from the papers that were used in that course
We had to take a lot of responsibility for ourselves
I think it did it very well
Working together, presenting things, listening and coming to other conclusions.

The responses provide evidence that all of the interviewees could remember something of value to them from the course.

What were/are your primary feelings and thoughts concerning the course
a) at the end of the course?
b) today given the benefit of hindsight?

1 a) I had learned how to think quickly and respond, we covered a lot of stuff
1 b) I think that it was one of the better courses that I did
2 a) At the end of the day we realised there was a reward, in personal development
2 b) I still feel very positive about the course
3 a) I hated it, I was very disappointed with the whole thing
3 b) I should have worked harder
4 a) This paper generated more interest than my others
4 b) An innovative course that allows students to negotiate their own way of learning
5 a) It was one of the few papers that I enjoyed going to
5 b) Aspects of this paper should be included in a core paper for all students

Four of the above sets of responses were good to receive, although there were also some criticisms from these interviewees. The other response (3) evidences feelings which I know were shared by others at the end of the course, and by more in the first weeks of the course. I was pleased the respondent appreciated that she should have worked harder.

Do you believe that you were helped and encouraged on the course to develop further the following attributes, please explain your answers:

- *learning abilities?*
- *intellectual independence?*
- *critical abilities?*
- *communicative abilities?*
- *group skills?*
- *professional attitude?*
- *ability to consider moral/spiritual/emotional influences on commercial decisions?*
- *other?*

Again most interviewees did not answer these points with a simple "yes" or "no" and a table has been used to summarise the responses in the same manner as was done for the 1997 students (see above). The full responses are provided at Appendix 11.

stud no.	learn	indepen	critical	commn	group	profess	m/s/e	other
1	Y	Y	Y	Y	Y	Y	Y-	
2	Y	Y	Y	Y	Y	Y	Y	#
3	Y	Y	Y-	Y	Y	N	N+	
4	N+	Y	Y	Y	Y	N+	N	
5	Y	Y	Y	Y	N+	Y-	Y-	
Total	4.5	5	5	5	4.5	4	2.5	

my research skills

Overall I feel that the total scores are reasonable bearing in mind that it is impossible to please (or to motivate) all of the people, all of the time. Again the moral/spiritual/ethical objective at 50% fares badly although some students were conscious of self-development in this area. "Yes. That's what you get from guest speakers like Michael Barnett... That was contained in the course, no doubt about it."

It is interesting to compare the percentage scores for each learning attribute between these graduates and the 1997 class. The two groups score identically for the last three attributes but the 1994 graduates score higher in the first four attributes. The samples are too small to make any conclusions statistically acceptable but there is a prima facie case for arguing that the course in 1994 gave more to students than the 1997 course, or that students better appreciate what is provided by the course after having worked for some time. I would like to believe that the latter argument is more substantial.

Do you believe the course helped you to identify and examine the value systems current in society?

Four interviewees provided a direct yes to this question, for example, "Yes, I think it did... The emerging differences between those who have got money and those who have very little of it, is being further tested and explored". The fifth respondent talked around value systems without ever directly answering the question. The responses again suggest that students better appreciate what is provided by the course after having worked for some time.

How well did the course compare with others in preparing you for life outside of the University?

It was probably one of the better ones
It would rate at the top compared with other fourth year courses
Compared with other courses it probably had about the same usefulness
This course caters well for preparing you for the real world
I learned to look more critically at what I was doing and why

I was pleased with these responses. Full explanations for the responses are at Appendix 11 but I reproduce one excerpt here:

> [It was good] because of the writing and the speaking which you had to do. You got a different perspective when you had someone coming in and who was actually working out there, as opposed to someone who maybe never worked out there, as is the case with some lecturers.

What specific advantages do you think the course provided to you?

In this course they actually encouraged you to think for yourself
The course becomes a part of how you do things
You got insight into new ways of understanding things
You develop the ability to look at something critically instead of at face value
Confidence building, gave me the ability to be different and not necessarily wrong

Again I was pleased with these responses.

Looking back at the course what specific course problems do you believe the course controller needed to address in order to make the course more relevant to future management graduates?

Cut out a little bit of the reading, it had a really heavy workload
There was one the size of the readings
I just had problems with the sheer volume of work
We had more readings than I thought was necessary
There was a lot of readings, more in this course than others

This question did not provide me with a rich source of new ideas. The answers were all short and the only consistent point was the heavy workload which has since been, at least partially, addressed.

Comment on the effectiveness of the following modes of learning:
visitors seminars
dialectical enquiries
small group project
expositions
invigilated test (or project work)
Self Assessment Tests (SATs)

I have summarised the responses transcribed at Appendix 11 in tabular form below. Modes earning positive comments scored 1, those earning negative comments -1, and others 0. The only mode gaining a negative total is SATs which has been dropped now. Tests are the School norm and all other modes scored better than the test on this course. I expected the visitors seminars to score the highest.

student	expos	SATs	dialectic	visitors	project	test
1	0	-1	1	1	1	0
2	1	1	1	1	1	1
3	0	-1	1	1	1	0
4	1	0	1	1	1	1
5	1	0	-1	1	0	-1
Total	3	-1	3	5	4	1

The interviews concluded with a request for, "any further comments". I did not find any of these particularly helpful but I was pleased by the following comment extracted from one transcript, it evidences that this student got out of the course much of what I set out to help him achieve:

> This course was very much about allowing and fostering the student to gain, explore and implement a maturity that one has to have when you are dealing with people out in the workplace. It's about life skills as well as work skills.

Overview of responses to 1994 graduate questionnaire

I feel the opinions provide evidence that the course, in retrospect, has been better appreciated than it was in 1994. I believe the course offers some long term benefits to students who participate in it. Overall I was pleased with the feedback from these alumni, because I feel they show that the course does have relevance to the students' future lives, when much of what is 'learned' (and regurgitated) at University may not have.

6.6 Conclusions concerning my empirical work

The 1993 class

I am pleased that I did decide to break with the traditional teaching techniques which I employed prior to 1993 but I regret that I made the break with my own traditions without giving the matter sufficient thought. The results were distressing (4.2). In retrospect I had not realised how to teach 'properly' as I had supposed. Nor had I realised the need for regular dialogue with students. I expected the students to change their expectations of the classroom, but never thought of changing many of my longstanding classroom practices. I was fortunate to encounter Tony Lowe, receive his advice, and an introduction to Rogers (1983).

Reflections on the introduction of the Accounting, Organisations and Society course

The course was introduced after some planning. Students were made aware immediately that the course would be different from 'normal' but, in retrospect, I should have been 'softer', more gentle, in how I pushed the changes at the students. I believe the course objectives (4.4.4), were well conceived. The modes have worked well, but for the SATs which were dropped. I believe that open-book examinations have proved less troublesome to students than the course assignments which some students argued for.

The large number of assignments does create a good linkage between the course controller and the students, and does necessitate regular discourse. I regret that my helpful feedback is linked to grades, and consequently is sometimes not accepted as gratefully as I believe it should be. Providing the feedback involves a lot of effort. In Part Five of the study I reflect further on the conclusions to be drawn.

PART FIVE: CONCLUSION

Introduction to Part Five

The study has involved the design and development of a fourth year accounting course which offers holistic learning opportunities (1.5). The attributes which graduates can reasonably be expected to acquire have been identified (4.4.4) and incorporated into the course design. The course incorporates holistic learning opportunities that are intended to help students develop beyond the technical requirements. Associated teaching/learning and assessment processes have been identified and trialed.

During the course of the study the process of education has continued to develop in society. Some references to the literature describing these developments have been made throughout the thesis. In Part Five a further examination of the developing literature is reported, and the contribution made to that literature by this study is described.

A closing evaluation of the use of the action-research methodology in designing and developing the course, and the use of narrative for reporting the process, is provided.

Chapter 7: WHAT HAS BEEN LEARNED

7.1 Introduction

This chapter provides a summarised overview, and review, of the empirical work. I review my first, largely unsuccessful, attempt to bring change into the classroom prior to my involvement with the *Accounting, Organisation and Society* course (4.2). I then discuss the opening propositions relating to the chosen modes of learning around which the curriculum for the *Accounting, Organisation and Society* course was built. A summary of developments is provided.

In the *Accounting, Organisation and Society* course I have attempted to encourage students to develop their emotions and spirits, as well as intellects. I have encouraged students to become aware of their responsibilities in society as future managers. Students have been encouraged to think critically about societal developments and argue persuasively for change when they deem it to be necessary. This study's contribution to knowledge involves the development of an accounting course which employs student-centred learning to provide students with holistic learning opportunities to aid their development.

7.2 The opening propositions 1994

My first attempt, prior to my involvement with the *Accounting, Organisation and Society* course, to change classroom practices and 'better' develop students for their forthcoming roles in society was problematic (4.2). It is appropriate to re-examine the feedback which I received on that course:

* Martin is very pessimistic
* Place more emphasis on what we will be examined on
* What was taught and what is in text book not the same
* We were not there for philosophy
* Seemed irrelevant thus lost interest
* I was not happy with the teaching style

The learning objectives for the *Accounting, Organisations and Society* course were devised partly in response to the above feedback. I wanted to encourage students to think about societal problems without pervading them with a sense of gloom, I wanted to encourage them to realise and accept their responsibilities to improve matters. I wanted students to consider their course learning experiences, as more than experiences to be endured in order to obtain a good grade for the course. I wanted students to consider the course content to be relevant to them, and to make them responsible for their own learning.

The chosen objectives (4.4.4) have been reviewed but remained unchanged throughout this research project. I realised that I needed to change my teaching/learning and assessment processes in order to promote the chosen course objectives. The following paragraphs explain the opening propositions explaining why each mode of learning was introduced and what input was required from me in employing it.

"General Expositions" were introduced in order to alert students to the state of the world in which we live. They were meant to encourage students to develop self confidence and intellectual independence. Students presented and argued the 'correct' understanding of, and responses to, issues raised by the authors of prescribed articles. Students were required to present ideas to the class and encouraged to listen, and evaluate the comments of their audience. They were encouraged to learn from the dialogue. As course controller I had to select appropriate readings but to contribute little in class. The grades awarded for this mode were fixed for the presenters by the other students.

It was proposed that "Self Assessment Tests" (SATs) would help students prepare for the interactions in the General Expositions. The chosen literature encouraged students to perceive of Accounting as a societal phenomenon and to question societal phenomena, rather than simply understand and accept the phenomena. The literature allowed students better to understand the roles which Accounting, and accountants, adopt in society. The SATs required students to grade their own work, thus introducing them to good 'professional' practice, and furthering their development of intellectual independence. As course controller, I had to create the SATs, and provided answers, but the activity was thereafter run by the students themselves. They graded their own work.

"Dialectical Enquiries" (DEs) encourage students to develop their ability to argue as concerned citizens. Students were encouraged to determine the best possible solutions to problems which they identified. DEs were provided to encourage students to continuously question the *status quo,* and develop listening skills to allow for lifelong learning experiences. DEs also encouraged the students to develop group-work and time management skills, and become aware of the psychology and emotional elements involved in inter-personal arguments. My involvement with the DEs in the classroom was minimal but the grading of the reports was a major workload. It allowed me to build excellent relationships with many of the students as we discussed my written comments on their reports and argued about how best to improve the manner in which the DEs were conducted, and the reports written-up.

"Discussions with Visitors" allow students to interact with senior professional people. Argument with visitors was encouraged and learning opportunities arose as the practices of senior professionals were challenged in a 'professional' manner. Students were required to report on the visitors sessions and the performances of the visitors, thus developing their skills in judging the efforts of others. I had to arrange for the programme of visitors, and grade the groups' reports. In class I asked questions of the visitors alongside the students and made it obvious that, with the students, I was enjoying a learning experience.

The "Small Group Project" involves students identifying, and becoming involved, in an issue of concern to many citizens. The project encourages the development of self confidence and intellectual independence in students who have to organise and motivate both themselves and other members of their chosen group. Students were required to argue about, and develop understanding of, current societal problems as they searched for the best possible solutions to those problems. Students were required to interact with senior managers outside the University, develop team work skills, and present their ideas within a given time frame. I met with each group every week and challenged them to make their reports as 'professional' as possible. I gave much advice but never insisted on how projects should proceed. I was always sympathetic to the amounts of work involved in various suggestions for data collection, and often warned students of 'too ambitious' ventures. I awarded the grades for this work.

The "Open Book Test" provides students with an opportunity to display personal skills in developing concise, well-structured arguments to given problems. This mode involved me in a similar amount of work as that involved in the setting and marking of traditional course examinations.

SUMMARY OF OPENING PROPOSITIONS	
MODE OF LEARNING	PRINCIPLE OBJECTIVES[70]
General expositions	Develop presentation skills
Self assessment tests	Ensure familiarity with readings
Dialectical enquiries	Develop skills in argument, some psychological and emotional awareness, and appreciation of 'grey' areas
Visitors seminars	Contact with senior professionals from outside the University
Small group project	Development of research skills, group and interpersonal skills
Invigilated test	Presentation of reasoned argument

[70]Fuller descriptions of each of the modes of learning can be found in summaries at the end of the corresponding sections at 4.5.

In combination these six modes of learning were used to help students to develop independent learning ability, critical thinking capabilities and make general progress to the course learning objectives. As course controller I interfered as little as possible with the learning environment which I created for the student-centred learning activities. However, I invited all students to visit me in my room whenever they wished. The table provides a brief summary of the opening propositions in relation to each mode. I will now summarise the course developments over the five iterations.

7.3 The first iteration (1994A - based on narrative at 5.2)

Over several years of teaching I had become confident that I could stand in front of a class, teach it, entertain it and receive reasonable feedback from the students on my performance. I was worried at the risk I was taking in abandoning my 'proven' practices and starting to provide a new way of learning to students who would not initially appreciate what I was trying to do. However I was sure that change was necessary and, following my poor performance with the class in 1993, I had troubled to satisfy myself that the opening propositions (see above) were sound. I had to change my own practices in class if I were to change the students' experiences and help them to develop themselves.

I felt that the students both enjoyed and learned from the presentations and subsequent discussions involved in the exposition mode. The standard of discourse was better than in any other class I had controlled and the students appeared genuinely interested in the topics being presented. Some students were far more willing to contribute than others and I wondered how best to encourage the quieter students to become involved.

I was pleased by the level of commitment which was revealed in my audit of the SAT marked scripts. It revealed the apparent honesty of the students in their marking of their own work. The SATs resulted in excellent knowledge of the prescribed readings being displayed in class. However, I was dismayed by the constant complaints concerning the large amount of effort required by the students to complete the SATs. Even when I cut the required readings to four per week the complaints continued and I wondered how to respond further.

I had great difficulty in introducing dialectic enquiry into the classroom for the first time, and for a while, wished that I had not introduced it. However, as the semester progressed, I became extremely pleased by developments. The quality of the reports improved and students started to inform me of becoming aware of deep-rooted assumptions which they had accepted as 'facts' before being challenged by their classmates. They acknowledged that very often societal problems were not amenable to 'black/white' decision making but instead were awaiting the creation of 'grey' remedies which provided the 'best of solutions' because overall benefits foregone were minimised, and all concerned were able to identify some benefits from their chosen perspective. Some students told me of their realisation that some arguments are deeply based on emotional, psychological and spiritual factors which cannot be 'defeated' by the 'logical' arguments of rivals. Other students were often equally 'chained' by such factors, but to different starting points.

As a novice with dialectical enquiry myself I was delighted but amazed at how the discourse in class, the reports submitted, and the comments made to me, all improved over the semester. I looked forward to introducing more students to this mode in the following iteration. I believed that I would be able to educate students as to what was required far more quickly than I had in the first iteration, thus removing a source of annoyance to the students.

The discussion with visitors sessions were immediately appreciated by the students who were able to obtain glimpses of what their future lives outside of the University might involve in the following year. The level of student interest and participation was very high although there was a sizable minority of students who remained unwilling to ask any questions themselves. I decided to tolerate this as nearly all students appeared to involve themselves in creating the questions asked from their group.

I provided more help with the small group projects than with any other mode's activities. The required tasks were generally well thought through and executed by students who enjoyed the experience. The final reports and work books were of a high standard and I learned a lot from reading them. The presentations to the rest of the class, of the

finished projects, were well done by students who appeared proud to demonstrate what they had discovered, and the opinions they had formed.

The course test was well received. Students told me that they appreciated having to provide a report of their opinions and arguments, rather than providing lists of learned facts in the examination. The open book nature of the examination and lack of time pressure were both appreciated by the students.

7.3.1 The overall position at the end of iteration 1

The following had been learned:

- It is possible to incorporate holistic learning opportunities into an accounting course; education which encourages students to ask good questions is valuable.
- Progress towards the chosen course learning objectives is possible.
- I had helped students to develop both their cognitive and feeling abilities.
- It is difficult to create, and maintain, an environment which encourages student-centred learning and encourages students to enjoy participation.
- Many students had enjoyed parts of the course but the volume of work spoiled the course. However, the 'reward for effort' was 'voted' average for the School.
- My criticism of work was not seen by students as helpful comment. Criticism was perceived as the feedback required to excuse the award of depressing grades.
- Students did not appreciate feedback which included challenging questions.
- The Dialectical Enquiries were appreciated by many students after the practice had been mastered.
- The visiting speakers were very popular.
- The small group projects involved much work but had been well done by most students and, post-completion, many students had appeared proud of their reports.

The following concerns had to be addressed:

- The initial response to the 'unusual' course had been very negative. Future students required to be prepared better for what is to follow.
- The overall workload was too large. However, the number of prescribed readings had been cut and part of the pressure may have been due to the course being a new one both to myself as controller, and to students experiencing a new approach to learning.
- The students wanted more guidance on what was expected from them; feedback which directs their future efforts rather than only challenging their outputs.
- Some students needed to be given greater encouragement to participate.

The following table summarises the position after the first iteration.

STATE OF PROPOSITIONS AFTER FIRST ITERATION	
MODE OF LEARNING	**PERFORMANCE OF MODE[71]**
General expositions	Good opening results
Self assessment tests	Too demanding even after the number of readings were reduced, but they did ensure students had looked at readings before appearing at class
Dialectical enquiries	Problems with start-up, but excellent results in later sessions
Visitors seminars	Very popular with good results
Small group project	Generally good results
Invigilated test	Satisfactory

Overall the course introduction had been a difficult experience for me but by its end most students had become appreciative, and had acknowledged some of the proposed benefits which I envisaged flowing from the course (5.2.7). I was distressed by the poor publicity that the students from the first iteration spread around the School at the start of the course. The first iteration was a shock to the students and my inexperience at providing such a class caused both myself and the students anxiety in the early part of the course. Fortunately most students in the 1994 classes did feel that they had received 'value for effort' by the end of their courses (see 6.3, and the Teaching and Learning Development Unit reports at Appendix 5).

One student who performed well in the first iteration of the course appreciated that I had personally had a difficult time and wrote me an unsolicited letter offering his support, several weeks after the course ended (Appendix 6: at that time the course was called *Accounting for Change*).

I felt that my opening propositions had proved to be reasonable overall but the first iteration did finish with a quantity of negative feedback (5.2.7). I excused this on the

[71]Performance relates primarily to the mode's perceived ability to promote progress to the course learning aims without complications.

basis that the course was new to me, and I hoped I would do better next time. I had managed to set up an accounting course which was different from any other accounting course I had participated in, or read about. I had now to attempt to improve the situation.

7.4 The second iteration (1994 B - based on narrative at 5.3)

The general expositions mode further proved its worth. I was pleased when the class members chose to allow their poorly performing colleague to re-present in order to improve the grade which they had awarded him on his first presentation. This showed that some of the 'normal university rivalry' had been expunged from the class. The students appeared pleased when their colleague performed much better.

The SATs produced more complaints concerning the volume of readings, the mechanistic nature of the SATs and the students' preference for précis (5.3.2). Still I refused to abandon this mode because it did ensure the readings were properly completed, and I thought that the students would grow to accept the work associated with only four readings per week.

I was disappointed that I was again not able to get the students off to a good start in the dialectical enquiries, but as the semester progressed the reports improved considerably. Both the students and I were delighted with the progress in personal development which this mode encouraged. The students became well able to listen to and appreciate perspectives adopted by others, while explaining their own perspectives. They recognised the need to appreciate that most 'worthwhile' problems cannot be well considered in terms of black/white. The need to recognise underlying assumptions and feelings, when seeking to identify the 'best' way forward was appreciated.

The discussion with visitors sessions were again very popular and aided progress to the course learning objectives as students learned about 'real' problems in the world outside of the University, and heard of the difficulties associated with managing people in a working environment. The small group projects were approached well but finished somewhat disappointingly because of "the huge course workload".

7.4.1 The overall position at the end of iteration 2

The course had been well received by an appreciative small group. Nevertheless they had produced several criticisms reinforcing those received from iteration 1. The following table summarises the position after the second iteration.

STATE OF PROPOSITIONS AFTER SECOND ITERATION	
MODE OF LEARNING	**PERFORMANCE OF MODE**
General expositions	Good results maintained
Self assessment tests	Considered too demanding, and too mechanistic. Précis suggested as an alternative
Dialectical enquiries	Problems with start-up (although better than iteration 1). Excellent results in later sessions. A learning video of a successful session was produced
Visitors seminars	Very popular with good results
Small group project	Good results weakened by general excesses of the course load
Invigilated test	Changed to an individual assignment. Well done, providing excellent student opinion on management education.

I thoroughly enjoyed my experiences with this class which enabled me to grow in confidence. The feedback obtained from the individual assignments (5.3.6) confirmed many of my concerns about the state of management education[72]. The ideas of Rogers on education were unanimously well regarded by members of the class. The students expressed their appreciation of a course which challenged them to question the *status quo*, consider what 'might be' and express their own opinions.

In this second iteration I was fortunate to be allowed to provide an undergraduate class for only seven students. In many contemporary organisations the economic pressures

[72]Nevertheless, in subsequent conversations, each of the students stated that they were pleased to have taken the Bachelor of Management Studies course, and felt that they had been prepared advantageously to join the workforce.

would have prevented this. With the small group I did develop some listening skills which are necessary with student-centred learning, for example:

> I did not press the Myers Briggs questionnaire when there was no student interest (5.3.3)
> I agreed to a course assignment rather than a test (5.3.6)

However, I failed to respond to the requests for less-workload, in particular to drop the SAT mode. In retrospect I did not listen well enough. The students excused the relatively poor standard of their projects by reference to the too large course workload (5.3.5). I should have advised them against requesting a class assignment instead of a class test, after hearing how busy they already were. I was pleased to have all the students agree to take an A- grade for their assignment (5.3.6).

The assignment topic provided me with a wonderful source of course feedback and I have obtained useful feedback from assignments and tests since then. The assignment reinforced, at this micro level, my belief that problems exist in management education generally. The following quotations (5.3.6) demonstrate why:

* There is a need for teachers to know what is going wrong with the learning process
* Problems in education stem from a system which can alienate the student
* Students are instructed to research this or that without personal interest in the subject
* Biases are forced through from one generation to the next
* Little has been done to introduce courses encouraging students to express their views
* Students conform to lecturers' views rather then revealing their own ideas
* More importance is placed on passing exams than on learning

I learned that one must listen to students if student-centred learning is to be successful. I was pleased to earn the student comment, "It has only been due to this course that I have been forced to examine my own values." I believed that the opening propositions remained reasonable. The modes continued to service the course learning objectives, and remain acceptable to the students.

7.5 The third iteration (1995 - based on narrative at 5.4)

The general expositions mode confirmed its worth in providing enjoyable progress to the course learning objectives, although some students remained happy to contribute far less than others to the discussions. The student presentation of Dillard (1991) will

remain a highlight of my teaching career (5.4.1). Further complaints concerning the huge workload associated with the SATs finally convinced me to act on this prior to the next iteration.

I got the dialectical enquiries off to a good start. They were immediately popular with the students and never lost that popularity. The benefits in growing one's understanding of colleagues' perspectives, and thereby broadening one's own perspective, were much appreciated.

The discussion with visitors mode, and the small group projects, were both well received and appreciated by the students. I had developed skills in introducing all the modes of learning and I believe that the classes were running better because of these acquired skills. The individual assignment again provided an excellent source of feedback on management education.

7.5.1 The overall position at the end of iteration 3

The table overleaf summarises the position after the third iteration. The modes were now functioning well in aiding progress to the course learning objectives while being acceptable to the students, except for the SATs. I was also concerned that the number of students who were contributing fully to the weekly discussions was low and decided to suggest an increase in the marks awarded for class participation in the next iteration.

The larger number of students joining this iteration had arrived with some idea of what to expect, and were therefore more easily managed than the students in the first iteration. However, following their continuing complaints about workload I finally recognised that all the objections to the SATs could not be ignored, and decided SATs must be dropped from the next iteration. In retrospect I should have reacted to the students' complaints earlier; I had learned a lesson. The assignment (collectively agreed alternative to test) was a major piece of work and provided good insights into student opinions which further reinforced my belief in management education problems.

STATE OF PROPOSITIONS AFTER THIRD ITERATION	
MODE OF LEARNING	**PERFORMANCE OF MODE**
General expositions	Good results maintained
Self assessment tests	I was persuaded that these had to go
Dialectical enquiries	Excellent results from the start
Visitors seminars	Very popular with good results
Small group project	Good results obtained
Invigilated test	The students opted to retain the individual assignment introduced last year. These were well done and provided excellent feedback.

The feedback on this iteration from the assignment was generally favourable although the workload continued to be criticised. I came to realise that asking students to comment on their educational experiences is not only a good source of information for lecturers, it also has therapeutic value for the contributing students who are pleased to be asked their opinion on something so close to them, and yet traditionally so inviolable to them. The feedback on the course showed that students were appreciating what was on offer, for example:

> This course was loosely structured. Students, in conjunction with the course controller, were able to determine how the class would be conducted. We were told that we must conform with the curriculum, but we could plan the basic structure of the sessions (5.4.6).

There was a comforting consistency emerging in the feedback on the modes of learning from each of the iterations.

7.6 The fourth iteration (1996 - based on narrative at 5.5)

The expositions went well again but the granting of more marks for class participation did not increase the involvement of the most quiet members of the class. The feedback from the test did confirm that many quiet students were listening to what was said in class and forming their own opinions. The more 'confident' members of the class appeared to try even harder to 'take the floor' in search of reward from the 10%

participation marks available. A new issue arose with the suggestion of 'reprisal grading'. I thought the issue was serious enough to disturb some students and decided to act on it for next year.

The précis caused far less complaint than the SATs had done, and they did provide the students with some base from which to contribute to the weekly discussions. However, I now had some students requesting more readings while others felt even the précis exercises were too onerous. The weekly presenters were now given further choice as they could present any of what were formerly the prescribed readings for all.

The discussion with visitors and the small group projects continued to be well appreciated. In an attempt to further decrease the workload the class test was reintroduced to take the place of the class assignment.

7.6.1 The overall position at the end of iteration 4

I became more comfortable with the course over this fourth iteration. The semester had gone well with a larger number of students. The number of complaints reduced considerably throughout the semester without the SATs. I was disappointed when the students still rated the course as requiring far more effort than the average for the School but relieved that the 'value for effort expended' was rated higher than for other courses (6.3). I felt a closeness and empathy with the *Accounting, Organisations and Society* students which I had not felt with students in any other of my undergraduate classes. I was offering them a 'whole' education, encouraging them to develop their minds, their emotions and their spirits while providing them with an experience that many of them enjoyed. Although it was difficult to collect clear evidence of emotional and spiritual development, the participants did come to express their 'intuitive' positions in class discussions, and accept the 'intuitive' opinions of others as worthy of consideration. Many of them told me that they spent much 'free' time working in groups on class assignments because they enjoyed the work. They enjoyed helping each other to learn as they worked together, swapping ideas, to produce pieces of work which all in their group were proud of.

The test was well received. "The test is good in that it is not about regurgitating 'facts' but is about giving opinions which is in keeping with the course". My use of their outputs was recognised. "It is a good way of evaluating the course which can be used for continuous improvement for the next session" (5.5.6). The following table summarises the position after the fourth iteration.

STATE OF PROPOSITIONS AFTER FOURTH ITERATION	
MODE OF LEARNING	**PERFORMANCE OF MODE**
General expositions	I remained unable to persuade all class members to participate in the discussions. I also felt I had to respond to the 'reprisal grading' threat.
Précis	These ensured that students did one reading per week and caused far less complaint than the SATs
Dialectical enquiries	Excellent results although some students found initial progress difficult
Visitors seminars	Very popular with good results
Small group project	Good results. I believed I had improved my support services.
Invigilated test	The test was reintroduced. It was used to obtain useful feedback on the course.

The students were coming in increasing numbers to appreciate and enjoy the course and it was good to get feedback such as (5.5.7):

> This course caters for every student in the respect that it allows for people to use their own minds and ideas in ways that best help their learning. In challenging past theories a sense of importance and knowledge is encouraged. Theory and practice is carefully linked to give optimum output.
>
> I am happy I chose this course as I have gained a lot from it. If anyone asks me about doing it next year, I will tell them to, if they are prepared to work constantly hard throughout the course, as it is worth doing.

The dissemination of such descriptions around the School led to the huge increase in student numbers for the next iteration.

7.7 The fifth iteration (1997 - based on narrative at 5.6)

The large number of students opting for the course confirmed my belief that the course had come to be considered a 'good' course by those on it. Students were telling other students of the worthwhile course which they were experiencing.

7.7.1 The overall position at the end of iteration 5

The following table summarises the position after the fifth iteration.

STATE OF PROPOSITIONS AFTER FIFTH ITERATION	
MODE OF LEARNING	**PERFORMANCE OF MODE**
General expositions	The sessions were appreciated and even those who said little did appear to listen and learn
Précis	I was pleased to have replaced SATs. The more limited reading necessary for précis was generally well done
Dialectical enquiries	The sessions went well under my colleague's supervision
Visitors seminars	Excellent
Small group project	Good results generally but some groups used course workload as an excuse for poorer final reports
Invigilated test	The test was retained. The format was appreciated by most students

All of the modes were now working well providing support for the opening propositions. I was prepared to tolerate some of the more introverted students not being active participants in the expositions and recognise the impossibility of pleasing all of the students for all of the time. The problem caused by possible 'reprisal grades' was solved to everyone's satisfaction. I was surprised by the number of students who objected to being graded by their colleagues; but this was a new concern, and I hope it will not re-occur.

The volume of feedback from the invigilated test from such a large class was huge but it was remarkably consistent with former feedback. The feedback shown in the summary

tables for each iteration within Chapter 5 demonstrates how consistent the feedback has been throughout the course's life thereby demonstrates the validity of the opening propositions (7.2). One student criticism which I had managed to be rid of re-occurred after this iteration.

> Even though we are trying to make this a "free" session as a human, lecturers always have expected answers... Dialectical enquiries encourage us to say something just because we know that particular answer might give us better grades, even if we do not agree with it.

It may have been caused by the large class size which diluted personal student/supervisor contact, or by the introduction of a new lecturer to the dialectical enquiry slots, but the comment made me realise the need for constant vigilance in evaluating one's course offerings. New 'problems' are always evolving and old ones may re-emerge at any time.

It was difficult to deal with the large numbers in this class. I have found that the smaller the tutorial group then the higher the proportion of the group which becomes prepared to contribute to the discussions. I will attempt to keep class size below 40 in future classes (by running parallel classes). I feel that the division of the marks between modes was satisfactory in 1997 and will adopt this as the recommended split in future classes, however I will make it clear to the students that the split can be changed if they wish.

7.8 The interviews of class participants

Interviews with class participants who had recently completed the course (6.4) show results which remain consistent with other feedback from students, thus alleviating my fear that the other feedback might have been sanitised for my appreciation. The other matter which I wanted to know more about was the longer term values of the *Accounting, Organisations and Society* course and to help evaluate this the interviews with the 1994 graduates took place (6.5). I was pleased with the results which suggest that the course does provide some longer term benefits to students.

7.9 A summary of developments

The difference in student feedback between the 1993 management accounting course and the *Accounting, Organisations and Society* course is immense. The change in my method of presentation pre and post 1994 has been huge. Rogers provided me with excellent ideas concerning how to set about encouraging students to develop themselves as whole people. The propositions developed from that base have proved to be successful.

I believe the curriculum has developed well because it was positioned within an action-research environment wherein it was accepted that I did not have to prove that everything about the embryonic course was 'right', rather I had to identify all that was wrong with it and address those problems. I have acknowledged that 'problems' are not a fixed commodity; they are constantly evolving and resurfacing. Course controllers must recognise this.

7.10 The thesis revisited

At the end of the fifth iteration a course had been developed which provided the students with holistic learning opportunities to aid their development. The course encouraged students to develop into self confident, intellectually independent citizens who were able to present their opinions, listen to the opinions of others and judge the 'best' way to proceed. The students were required to manage their time, work well in team situations and develop professional skills in preparation for the work force. They were encouraged to challenge and evaluate the societal *status quo* from a base which contained a broad understanding of the uses of Accounting in society, and the role of accountants. They were encouraged to recognise the need to continue to learn throughout life, and to recognise that emotional and spiritual considerations are relevant to decision models which involve societal regulation and change. I attempted to have students question the validity of any decision model restricted to using'proven' data inputs and logical relationships only.

Although direct references to "intuition" or "spirit" were seldom made, many students did learn to express their own ideas and feelings comfortably and regularly in the

classroom. They were not fearful of expressing their 'heartfelt' opinions even if they could not immediately 'prove their validity'. Calls for 'proofs' came to be used sparingly. Often it was accepted that immediate 'proofs' of truth or falsehood are not available. Nonetheless the relevance of the opinions to the arguments could be accepted.

I have done more than produce the *Accounting, Organisations and Society* course. Additionally I have produced a narrative which tells how the course evolved. It provides information which teachers in other disciplines are able to access to gain vicarious experiences. It can help them to consider how to develop a student-centred learning course in their area of expertise. I hope that, through dissemination of reports on this study, other accounting educators will be encouraged to review their curricula.

7.11 Conclusion

This chapter has provided an overview of what has been learned from this study. The next chapter explores further how this study augments the current literature. The study provided the opportunity to evaluate the use of an action-research methodology, and the use of narrative for reporting the process. A closing evaluation of these features is provided in the next chapter.

Chapter 8: THE STUDY IN CONTEXT: FINAL ISSUES

8.1 Introduction

I commenced this study by criticising current accounting education, arguing principally that it is too closely tied to knowledge transfer and the rote learning of blocks of knowledge. In response to this criticism I contended that university education, and university accounting/management education in particular, should be concerned with the provision of holistic learning opportunities which can enable students to develop a wide range of attributes along with knowledge of specific academic areas. This perspective provided the basis for my development of a curriculum for a university course *Accounting, Organisations and Society.*

In this chapter I discuss how the outcomes from the study fit with the current literature on tertiary educational practices. I describe the course development, the classroom practices employed and the changes in teaching style required by the teacher. Some broader problems in tertiary education are discussed, for example, "what constitutes quality learning?" In addition I evaluate both the use of the action-research methodology in developing a new course and the use of narrative for reporting the design and development process. Finally outstanding research problems are identified, and I provide closing reflections on the study.

8.2 The effectiveness of the curriculum

There can be little doubt that tertiary education practices are problematic at present. On a personal basis, as an accountant coming into teaching, this realisation was the starting point for this study. Over the past few years I have encountered literature which confirms that many others share my view. For example Schon (1971) stated, "The functions of education and the role of the university in our society seem hopelessly confused" (p. 19). It is interesting that a problem which was identified over a quarter of a century ago still remains so prominent. The changes I have embarked on are modest compared with the scale of the problems as I perceive them.

The *Accounting, Organisations and Society* curriculum was designed to provide holistic learning opportunities intended to help students develop capabilities that went beyond

those associated with 'doing accountancy' from a purely technical perspective. The performance of students on assessed and non-assessed tasks, as well as their informal and formal feedback, indicated that this aim was achieved. For example, the dialectical enquiry and the small group projects required students to demonstrate such capabilities as:

- Good citizenship
- The ability to self motivate and self organise.
- Self understanding, self awareness, self confidence and intellectual independence.
- The ability to provide arguments *and listen.*
- The wish to strive for the best solutions.
- The ability to adopt a 'professional' approach to life.
- A tendency to continuously question and evaluate.
- Knowledge of their role, and the role of accountants, in society.
- Knowledge of how to learn.

Observation of students when they were engaged in these activities also revealed their growing use of intuition, emotion and spirit in their arguments and decisions. Often emotive, intuitive stands were made, and were certainly tolerated. Specific references to the "spirit" have been rare although one dialectic report concerning the pollution of the Waikato river contained much direct support for one side's arguments which came from relevant references to Maori spiritual beliefs. Many students have commented to me on how appreciative the course has made them of the satisfaction of providing their own points of view without being challenged to 'prove' everything. In their feedback, the capabilities which students considered they had acquired, included:

- learning to learn skills
- independence
- critical questioning
- communication
- group skills
- professional competencies

and to a lesser extent they have recognised that their moral/spiritual/emotional capabilities have developed. Many students clearly placed value on the opportunities they had been given to acquire this range of attributes, including those who had completed the course three years previously.

At the outset of the study, my view of the attributes that accountancy graduates require was based on my own reflected-on experiences as a practising accountant and teacher of accountancy, my research on accountancy textbooks, the view expressed by professional bodies associated with accountancy practice and my analysis of current problems that were society wide as well as specific to tertiary education. In the course of the study, I encountered increasing discussion about 'ideal graduate attributes' in the literature and within my own university community. That discussion was generally supportive of views which I formed while acknowledging that a universally accepted definition of the ideal graduate, or of high quality learning, is not available.

8.3 Quality learning

It is very difficult to describe what constitutes quality learning, especially in a political environment dominated, in New Zealand, by the new right, "We cannot let quality be judged on grounds such as how many students can be pushed through the system at how low a unit cost" (Nightingale and O'Neil, 1994, p. 10), but how do we recognise quality learning? Porter (1994) defines the problem well but does not provide any pragmatic answer, "In documenting their cases to prove quality learning is being achieved, universities must offer a coherent vision of what constitutes high quality learning, what conditions foster it and how to assess it" (p. 33). Pennington (1994) suggests that one of the keys to quality learning may lie with the development of teachers in higher education who are willing and able to engage themselves with this set of questions. Such teachers are, "the 'reflective practitioner[s]' higher education needs if the sector is to manage waves of curriculum renewal" (p. 45).

I have much empathy with Pennington's position but it still leaves the reader wanting to know how best to act. Nightingale and O'Neil (1994) provide a related question which requires an answer, "What evidence do students present that they can actually think and act independently, coherently and articulately" (p. 9). It is rewarding to read this educational literature which eloquently expresses the problems which I have grown to know well, but how does one actively respond once the problems are well understood? In the context of my own study, my response was influenced by recent discussion of the distinction between deep and surface learning.

8.3.1 Deep and surface learning

The contemporary educational literature differentiates between what it terms "deep" and "surface" learning, and suggests teaching and assessment practices be designed to encourage deep learning (see 4.4.3). Much of the research into student-centred learning over the past 20 years has suggested that learning approaches which foster deep learning will be built around personal meaning (Marton et al., 1984, Ramsden, 1992). Encouraging students to realise they have choice in how and what they learn prepares them to adopt a critical view of their world. "Critical theory says that this is the world that you are looking to be part of... The educational process would be a reflexive journey" (Barnett, 1994, p. 95).

I sought to engage my students in deep learning in the *Accounting, Organisations and Society* course and believe that the data available in the form of students' assessment and feedback confirm that most became deeper learners. There is a body of literature now that focuses on teaching and assessment practices that are most likely to facilitate deep learning. My teaching and assessment procedures align closely with the features which Ramsden (1992) suggests teachers who promote high quality learning employ:

- stimulate interest and provide explanations re the value, relevance of particular learning (plus clear explanations).
- show concern and respect for students and their learning.
- use appropriate assessment tasks and provide really helpful feedback.
- provide clear goals and intellectual challenge (realistic expectations).
- promote independence, personal control and active engagement.
- learn from students about their learning and ways of teaching.

More tersely Barnett (1994) suggests that, "deep learning is likely to take place in environments which foster collaborative learning" (p. 91), again a prominent feature of the *Accounting, Organisations and Society* course. Gibbs (1992) provides advice on what features a course should avoid if it is to avoid surface learning:

> The features of courses which are most likely to be found where students tend to take a surface approach are a heavy workload, relatively high class-contact hours, an excessive amount of course material, a lack of opportunity to pursue subjects in depth, a lack of choice over subjects and a lack of choice over method of study (p. 154).

In the design and implementation of the *Accounting, Organisations and Society* course I tried to avoid all of these features, except for the heavy workload.

8.3.2 Deep and surface learning: The teacher/student relationship

I do not believe that heavy workloads should be avoided simply to please students, who are sometimes able to intimidate 'weak' staff, "[There is] a need for lecturers to reject pressure to 'simplify' curricula and learning tasks where that pressure is motivated by a desire to please students" (Taylor, 1994, p. 74). Obviously excessive workloads are to be avoided.

While concurring that tertiary education should primarily encourage deep, rather than surface learning, I recognise that one must avoid thinking dichotomously that surface learning is always 'wrong'. Students will learn strategically, and often surface learning will be the best strategic learning choice. Te teacher needs to create an environment wherein the strategic merits of deep learning are repeatedly made apparent to the students. I remain aware that getting students to care more about their learning experiences than their grades is a difficult task; many paying students want to be told exactly what they need to know for examination success. Teachers who do not provide this information may be rated poorly:

> There is, first, the task of winning over students to this way of thinking about their education. Students will often adopt relatively dependent approaches to their learning, expecting a highly structured programme which has been thought out in advance for them. Current moves to assess teaching are solidifying such attitudes (Barnett, 1994, p. 93).

It is of concern that teachers are being increasingly assessed on the basis of their narrow 'market appeal' to their students. However, it can be argued that teachers deserve no better as for many years academics have chosen to assess students on the basis of their knowledge of narrow blocks of knowledge which in many cases have been simply rote learned and quickly forgotten, post examination:

> Messages that convey to students, whatever our intentions, that the assessments we carry out are just machinery for deriving grades invite cynicism: they will jump the hoops, and in return they will get their qualification. Deep engagement in the task is not part of the bargain (Biggs, 1989, p. 28).

Many educationalists, and I acknowledge my own past contributions here, have created an environment which encourages students to rote learn many facts and techniques, then in examination to regurgitate them and demonstrate what has been learned:

> Typically, they [teachers] give priority to assessing student performance against a limited - and arguably limiting - subset of course aims... When judgements about quality are based upon performance indicators... these indicators tend to be proxy measures of student learning, raw grades being such an indicator... the institution seeks to measure its ratings on the performance indicators (Knight, 1996, p. 377).

I do not know when such practices started but they have existed throughout my life. Many students consider surface learning provides the easiest route to 'success' as measured by the narrow criteria which are the norm in some educational systems. Academics must expect more from students, and create courses which demand more. During the period in which this study has developed the educational environment has continued to evolve.

8.3.3 The changing educational environment

At my University in 1998 the *Clarification and Simplification of Qualifications Project Team* provided a draft list of attributes which ideally all our university curricula should encourage, it includes:

- competent communicator
- critical thinker
- competent researcher and self-directed learner
- effective member of a team
- alert to ethical considerations
- intellectually flexible and adaptive

It could be argued that these attributes have long been implied in any "university education", but educationalists are now attempting to have the attributes recognised as specific goals for all graduates. While graduates, of all disciplines, with such attributes will clearly be able to make worthwhile contributions to society, I would like to see some other attributes also addressed. For example, graduates should be able to recognise the intuitive, emotional and spiritual dimensions in decision making.

In New Zealand all new university courses must obtain approval from the Committee on University Academic Programmes (CUAP). It is now mandatory for submissions to CUAP to provide graduate attribute profiles. The listing of desired attributes in graduates of specific courses has become common at many Australasian and U.K. universities as was demonstrated by a recent (1999) visit to the World Wide Web where

numerous examples of responses to "Graduate Attributes?" were displayed. In the U.K. a list of desired attributes for graduates has been developed by the Higher Education Quality Council (HEQC) (1996), similar to those identified at my university, these include:

- critical reasoning
- investigative skills/methods of inquiry
- team worker
- communication
- flexibility
- ethical principles and value base

In addition the HEQC lists further desired attributes which include:

- negotiation/micro-politics
- emotional resilience
- empathy
- social/environmental impact
- imagination
- reflection/evaluation

Although specific references to "intuition" and "spiritual values" are missing, the HEQC list does move towards the identification of such attributes. In these areas the words are not well defined and understood in the educational literature (or elsewhere) and therefore a lack of a specific reference is understandable. It does appear that senior award granting institutions are recognising a need to target the development of people in a broader manner than is done by most teachers involved in 'knowledge acquisition' education. The professional competency examinations of the Institute of Chartered Accountants of New Zealand were only introduced in the early 1990's. They are concerned with the professional and ethical competencies which it is considered chartered accountants should have developed. To date, the professional body has not developed a specific set of attributes for the ideal accountancy graduate.

8.3.4 The position of students on the course

I believe that the *Accounting, Organisations and Society* course offers deep learning experiences and helps students develop all of the ideal graduate attributes identified by my university. I have learned, however, that problems arise if the student and the teacher do not hold the same views about these attributes, and if their learning expectations

differ. Taylor (1994) describes the difficulties that may be involved in encouraging deep learning, "[Students] are unlikely to meet their teachers expectations about purposes for their engagement in learning ...Students are likely to pressure the teacher to lower her/his expectations, actively engaging in strategies to achieve this end" (p. 73). He goes on to provide one example of arguments which uncomfortable students use against teachers who are encouraging non-normal learning practices. They wish to defend the *status quo* which they have inherited. The students explain why they believe any anticipation of change by the teacher, is unreasonable:

> There are a lot of people who... are too afraid to ask a question in front of a large lecture theatre because... of not wanting to stand out... We all know we're here to pass but a lot of students don't want to seem too interested in a subject. It's not 'cool' (ibid).

I have received similar arguments from my *Accounting, Organisations and Society* students. I was aware of student pressures on me, to conform with the 'norm' of courses which require clear instructions on what has to be learned in preparation for the examinations, and detailed exposure to that body of knowledge in lectures and tutorials. I list below measures which I employed to attempt to deal with this:

> 1. I ensured that students were regularly invited to discuss what was happening and air their grievances. If the discussion is open and the students recognise that their concerns are being listened to, they are more likely to respond than if their unrest is allowed to ferment in clandestine anti-course meetings.
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> 2. I belatedly managed the course's public image. To improve its chances of survival, a deep learning course must have its public relations image managed carefully. The *Accounting, Organisations and Society* course developed a terrible image throughout the School in its first weeks of existence, partly because I did little to counter the poor image which was developing outside of the classroom as course students recounted their course experiences to outside students.
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> 3. I did as much as possible to prepare incoming students for a 'different' course. The class will benefit if all attending know from the start that the course is going to be 'different', and they come prepared for change.

From iteration one, I encouraged class discussions about the course and this did redeem the course in the classroom but not its external reputation. For iterations three and four I advertised the course and its unusual classroom practices, on university noticeboards

in an attempt to dispel some of the myths which had been created; I believe these advertisements helped the course's public image. The advertisements prepared the students to expect change and this reinforced the message which had been in the course outline from the beginning.

While students can be imaginative and plausible in their arguments for the *status quo,* lecturers cannot afford to court student popularity unduly, and thereby allow themselves to be dominated by students. Lecturers must be prepared to challenge, and thereby develop, the students. Knight (1996) observes, "Higher education must concern itself with... the life experiences of students, [with the aim of] enhancing or empowering them"(p. 378), and that this involves building on experiences which will be familiar to students, but not necessarily placating students. I believe the *Accounting, Organisations and Society* course provides students with the opportunity to empower themselves, to control and develop their environment.

Academics need to consider what rights students should have in helping to determine their educational objectives. The promotion of intellectual independence would imply students be allowed to determine these goals for themselves. I did not attempt to ascertain what attributes students wished to acquire, prior to designing my curriculum. In retrospect this was a mistake. I felt that I knew best what attributes were required, but knowing the students' wishes or expectations might have alerted me to further reasonable options. It would also probably have allowed me initially, better to explain to students why the curriculum was designed as it was. It could have exposed possible mismatches between my conceptions of what it would be most worthwhile for them to learn, and what they had in mind for their own learning. The possibilities and the problems concerning mismatches in learning agendas are receiving increased attention in research in higher education (for example: Scott et al., 1992). My omission was compensated for by the action-research approach which allowed the students to expose problems which they identified in the curriculum, as they were encountered. Any identified problems however, mainly concerned processes rather than outcomes, and the students did have much choice over processes.

The work which the students completed to earn their grades was decided upon very much by the students. They had choice concerning: the grade weightings for each mode of learning (4.5), what topics were to be argued in the Dialectical Enquiry sessions (4.5.3), what the subjects for their Small Group Projects would be (4.5.5), whether to take a final test or undertake a class assignment (5.3.6), what tack to take in questioning visitors to class (4.5.4) and what articles to present to the class (4.5.1). Additionally students were aware of the course objectives but no complaints were received, whereas there was much criticism of the onerous learning activities which I introduced in attempting to provide quality learning opportunities.

A further concern was how to address the learning of generic skills. The more a course is designed to help students acquire generic skills (e.g. group work, communication), the more strain may be put on students who have come to class to be taught "Accounting", or whatever. This may be one basis for the mismatch in academic agendas noted above. However, if all teachers choose not to assist their students to develop such generic skills, students may never develop them, or do so inefficiently. In the *Accounting, Organisations and Society* course there were specific learning objectives associated with these skills (4.4.4) which were addressed throughout the programme.

Notwithstanding the limitations noted, I believe the *Accounting, Organisations and Society* course was, and continues to be, effective in enabling students to acquire a relatively broad range of worthwhile attributes. I believe also that the holistic learning experiences provided in the course were essential for the achievement of this goal.

8.4 Holistic learning experiences

My university's *Teaching and Learning Development Unit* in its Course and Class Design Unit (1998) explains that:

> There are two important caveats to keep in mind when considering findings from research on effective teaching. First, underlying views about the attributes of effective teachers are assumptions about the relationship between learning and teaching. Is there a particular set of qualities and skills that, if possessed by teachers, can guarantee they will be able to 'make' their students learn? Some researchers/teachers assume that ultimately a fool-proof recipe for effective teaching can be written. Others

> assume that there can never be such a recipe because many of the conditions that will determine whether or not someone learns are actually outside the control of teachers - and students. This would mean that teachers would only be able to influence the probability that their students learn. Personal values are involved at this point and the moral dimension of teaching becomes evident (p. 21).

I believe that I can do no more than increase the probability that willing students will have worthwhile learning experiences on my course. In designing this course I felt that the experiences should be holistic in character. That is they should have the potential to help students develop several competencies rather than one. I arranged for students to experience six modes of learning to aid the development of their intellectual, social capabilities. The modes were modified in response to feedback and one was abandoned. Précis were introduced to replace the Self Assessment Tests. Other modes of learning could have been introduced but too many changes in the course offerings could have compromised the quality of the evaluation. Since the completion of this study I have continued to be interested in what other tertiary teachers are providing as holistic learning opportunities and I have recently introduced the keeping of personal journals to my *Accounting, Organisations and Society*[73] students.

Nightingale and O'Neil (1994) suggest, "If only more of the stakeholders throughout the system of higher education would try to learn about learning and how to encourage it, we believe there would be much less pressure for accountability and much more quality" (p. 178), and they contend that students need, "Engaging with feelings and values as well as intellectual development... Teachers should provide learning opportunities and encounters which involve the whole person, feelings as well as intellect" (p. 84). I have endeavoured to do this on the *Accounting, Organisations and Society* course. Much contemporary educational literature combines a call for collaborative work with the call for students to be encouraged to recognise and understand emotional pressures, and become critically reflective, in preparation for today's workplace (Boud, 1993; Knight, 1996; Lobry de Bruyn et al., 1996). As Lake and Kemp (1996) observe:

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[73]The students are required to provide journal notes reflecting on the course and their development on it. They are encouraged to disclose how they *feel* about the course, that is: when they feel pressured or frustrated, or when they feel particularly happy, and why.

> The workplace environments for which many students are being prepared... are more frequently structured around cooperative team work... candidates are expected to have excellent communication skills and an ability to work productively in a team (p. 396).

8.5 Modifications to the teacher and the teaching

This study has extended over a period of six years. While major shifts in my assumptions and theories about learning and teaching were the impetus for the study - changes and adjustments to my assumptions and practices continued throughout the study. This confirmed my view that the teacher needs to continually reflect on teaching and research skills.

Collaborative learning, and possibly all the factors associated with deep learning, are best encouraged if the teacher relinquishes her/his traditional position of dominance in the classroom and allows students to build the course around themselves, within limits which must be drawn as broadly as possible. Biggs (1989) suggests, "The teacher interacts with the learner in line with the qualitative conception that learning involves the active construction of meaning by the student, and is not something that is imparted by the teacher" (p. 23). I applaud this statement which encourages existential thought. It leads to the acceptance of a student-centred learning environment which seeks to:

> Encourage learners to take more decisions about the learning process, valuing and acting on students' opinions of the learning process, and producing life-long learners by encouraging students to become independent, autonomous and responsible for their own learning needs (Lobry de Bruyn, et al., 1996, p. 445).

Dearn, (1996, p. 158), a tertiary teacher in Science, reveals that many tertiary educational problems exist across disciplines.

> There is little doubt that many of them [students] are not interested in their studies, learn little at university and achieve well below their potential... Blaming students for this state of affairs is easy [but] it is the teaching staff that typically have the major role in determining the curriculum, teaching methods, student interactions, academic resources and assessment methods.

I believe I suffered from being a disinterested student in my youth. In my latter life, I learnt to cater for a succession of disinterested students. I now believe that academics should not tolerate disinterest in students without trying hard to motivate them. I

acknowledge that this is difficult and often not rewarded directly, indeed one's efforts may lead to abuse from students, but action is necessary. Dearn describes on-going problems in the classroom:

> The persistence of didactic teaching, where students are forced to adopt a largely passive role in the learning process remains a feature of most [university courses]... despite increasing evidence as to its ineffectiveness... Students are marched past topics in rapid succession with little time or opportunity to think, reflect or develop meaning and are forced to adopt a surface approach to learning... The need to connect science to the concerns of both students and society all argue for a fundamental rethink of how we teach(ibid).

I have contributed to the mis-education described by Dearn but am pleased to believe that I have now improved my performance through the development of the *Accounting, Organisations and Society* course. The traditional lecture format results in the lecturer synthesising and integrating ideas: we should be requiring our students to engage in these activities. I do no didactic lecturing on the *Accounting, Organisations and Society* course. I actively encourage the students to synthesise and my course involves the integration of ideas in Management. I encourage students to discuss and reflect on matters learnt. They must develop the meaning for themselves. They must choose both what is relevant for them, and how to 'digest' that which they believe to be relevant:

> If we are serious about wanting our students to develop attributes such as an inquiring mind, an ability to critically evaluate information, the possession of high level interpersonal and communication skills and an understanding of contemporary problems and issues, then the traditional undergraduate science degree, with its emphasis on covering a large and ever-growing body of knowledge, may have a limited future (ibid, p. 163).

This quotation captures my sentiments concerning tertiary education. I have no difficulty in substituting the word "management" for "science".

When students receive in class what they expect to receive they are appreciative, and report that they are, if asked. If a teacher who encourages deep learning is not behaving 'normally' some students will feel obliged to protest until normality is restored:

> Do the students prefer conventional teacher-centred teaching because they are surface learners, or are they surface learners because they have experienced almost exclusively conventional, teacher-centred teaching?... The performance indicator of student satisfaction may suggest quality where it is not (Barnett, 1994, p. 78).

Barnett recommends the use of a variety of assessments including, "self, peer and teacher assessment"and the fostering of a climate which values, "student involvement" and "negotiation with course members" (p. 84). There is much support for such practice in recent literature, for example (Knight, 1996):

> A range of goals implies that there will be a range of assessment techniques [which] give learners feedback that can be used to improve the next performance... [and] is associated with a dialogue between learner and teacher... Arguably more important is the idea of encouraging formative self-assessment (Boud, 1995) and formative peer assessment (pp. 378/9).

The *Accounting, Organisations and Society* course has made use of various assessment methods, although the dropping of Self Assessment Tests has resulted in the disappearance of any self assessments being counted towards the course grade. The course has been developed to require consistent interest and effort from the students throughout its duration, but it requires no threatening peaking of effort which might result in the students being placed under severe pressure.

My class attitudes and expectations have changed considerably since returning to academia this last time. I no longer direct my energies in the classroom at knowledge transfer, made more tolerable by entertaining presentations. Instead, I attempt to motivate the students to take responsibility for their own educations and enjoy a course which provides classroom sessions which they look forward to with pleasure. As Barnett (1994) advises, "Social features of learning would figure prominently in the interaction among students and teachers to the extent that anxieties about work were minimized and enjoyment maximized" (p. 86).

I challenge students to plot their own learning plans, within the course boundaries, and then help them to achieve their aims. Not only do I encourage collaborative learning among the students, I also state regularly how interested I am in their projects and opinions and how I am looking forward to learning from their submitted work. I comment extensively on their written work, often requesting further information, and I follow this up in conversation. I attempt to administer a student centred course where I am not dominant or intrusive, but where I am always available to provide help if required. I do not believe I am as popular with many students as I would have been had I continued to administer traditional courses, but I do believe that most students obtain a huge measure of self-confidence from attending my classes.

The project work on the *Accounting, Organisation and Society* course fits with Taylor's vision of what constitutes high quality learning, "Being able to communicate one's knowledge to others" and "One's wanting to know more" (p. 54). In fostering syndicate group work, the course encourages the sharing of ideas and experiences. It is recognised that what is required for successful involvement in contemporary life are qualities and attributes that extend beyond the acquisition of knowledge.

> 'A learning community'... carries the idea of students being fully engaged on their own learning, working collaboratively together and where hierarchical relationships between teachers and taught are reduced to a minimum (Barnett, 1994, p. 92).

Achieving this situation perhaps remains for me the most difficult of issues as we attempt to break with some past practices which have embroiled many students and staff throughout their academic lives. I believe I have made substantial progress.

8.6 The use of an action-research methodology in developing a new course

I remain unsure how to measure the quality of education in an "objective" manner but I do feel that I have raised the quality of the education offered in my classroom with the development of the *Accounting, Organisations and Society* course. It is difficult to 'prove' this to be so. I could perhaps have divided my classes into two and kept a 'control group' to monitor the progress of my developing students against. As I introduced new ways of behaving into one classroom, I might then have been able to illustrate a direct linkage between the introduced changes and the students' development (or lack of development in the control group). However, as soon as I became aware of the poor service I had been delivering as a teacher, I wanted to remedy my practices in relation to all students with whom I inter-acted in future. I believe that the creation of a control group would have been unethical.

I first learned of action-research, and of narratives in a research context, in 1993. Both techniques were embryonic as acceptable research tools within contemporary research, but both appealed to me. I am pleased to recognise that both have become more accepted during the period of this research. There is now much evidence of action-research in education on the ERIC educational database, and Queensland University now has a large database of action-research studies in many areas of expertise, which is linked electronically to a huge Participatory Action-Research database at Cornell University.

In the U.K. there are several university-based centres for action-research in education. With hindsight I do not believe that I could have undertaken such a study as this had I not discovered the flexibility provided by the action-research methodology. Action-research allowed me to proceed with my research before I had fully defined the problems I was likely to encounter or the results which I wished to 'prove'. I did have an appreciation of the existence of problems in tertiary accounting education and through the educational literature I did have some ideas on how to start to address those problems. Action-research allowed me to take action far earlier than more conventional research methodologies would have done. In retrospect I would take more time to familiarise myself with the contemporary literature in my area of study before commencing my research, than I did in this study. However, practical action and reacting to the results does provide a wonderful path to theoretical development as one searches for remedies to observed problems.

I believe that most of my present students are better served than my students were prior to 1993, and I believe that most of my students 'know' they are being well served. The improvements were facilitated by the adoption of the action-research methodology. The iterative nature of action-research, which allows both the questions and their answers to be reviewed regularly, encourages the flexibility which is required in our ever-changing classroom environments. "The organisational dialectic requires that situations give rise to inquiry and problem solving which in turn create new situations within which new inconsistencies and incongruities will come into play" (Zuber-Skerritt, 1994, p. 113). Below I provide brief notes of the major strengths and weaknesses of the action-research methodology, which I became aware of, and advice to future action researchers.

Strengths and weaknesses of the methodology which I identified

The action-research methodology ensures that the researchers never believe that any social environment has been perfected, but it does invite constant improvements. There is freedom to experiment and develop without the methodology 'getting in the way'. It requires the study of process, and outcomes from initiatives, and the creation of appropriate responses. Lessons learnt can be passed on through narrative.

The strengths of this methodology are also its weaknesses. The researcher can never 'prove' that (s)he has found the 'correct' solution to any problem. Indeed any potentially 'correct' solution is considered transitory. The researcher can narrate where (s)he has travelled, and what has been observed, but can only state subjectively if they considered the journey was worthwhile. Certainly I deem my journey to have been worthwhile.

Action-researchers must recognise that action-research will lead where it will. For example, I believed the self assessment tests provided a wonderful educational mode of learning but I had to drop the mode in the end. The methodology can also become frustrating when you spot developments which you would like to pursue but cannot find the time[74], for example why did my students respond so differently to the students of Marton et al. (1992), when they were asked to describe the purpose of education (4.4.2). At other times you may wish students to travel with you along 'interesting' pathways but find they have no wish to do so, for example when I wanted to investigate the linkage between psychological profiles and the Burrell and Morgan framework (5.3.3). Conversely you must always be prepared to follow and support students in progressing wherever their chosen interests lead them, and they may go where you would never have chosen to travel yourself. The scientific methodology provides clear boundaries and criteria to guide your work. You can know exactly what is expected from you, the action-research methodology is not so accommodating.

The action-research methodology did not place me in an intellectual 'corset'. Much traditional research aims at providing universal knowledge; local solutions may not be recognised as research outputs from such a perspective. However, in societal matters, one often learns by experience and it becomes incumbent on local researchers, when considered from this perspective, to narrate their experiences thereby making them visible to others to learn from.

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[74]The norm for university researchers is to divide one's time between teaching and research. There are obvious benefits when teaching becomes the object of one's research but it does sometimes make it difficult to free up time for research from a busy teaching schedule.

The action-research methodology necessitates longitudinal studies in order to provide evidence of ongoing reflection and change. This study provides a longitudinal study over five iterations. It tells of problems which were identified and reactions to those problems. After five iterations the course is not perfect and problems continue to arise but progress towards achieving the course learning objectives (which I believe remain valid objectives) has been made.

8.7 The use of narrative

Narratives have appeared in many recent educational research publications, notably the journals *Curriculum Inquiry* and *Qualitative Studies in Education.* Narratives allow both breadth and detail to be brought into accounts of research, at the author's wish. (S)he is not bound from rules implanted by tradition. A lack of firm rules provides the author with choice in presentation and, as everywhere, once allowed choice can be abused (3.4.3). Narrators must provide an account which is readable, accurate, interesting and informative. If done well narratives provide the best of understandings concerning broad complex social phenomena.

> Diagrams [can provide]... an overview but they cannot provide the detailed information to suggest how the links might actually be formed and sustained. This task is one for narrative. That is, for genres such as story telling... Here is a story, a case sketch of an actual action research group (Hall, 1996, p. 320).

I have found the use of narrative ideal in allowing me to relate in an easy manner what has been involved in this study, and provide my readers with an account which includes the level of detail which I deem relevant, to explain the outcomes which have been achieved.

8.8 The study's contribution to knowledge

The study addresses problems to be found in current tertiary-accounting/management-educational practices. My starting point for this study was Rogers (1983), an 'all purpose' educational text. As my study progressed I became aware of critical writers in education (e.g. Young, 1989), of action-researchers in education (e.g. Carr and Kemmis, 1986), of currently highly regarded writers in tertiary education (e.g. Boud, 1995, 1993, 1981; Marton, 1992, 1984; Ramsden, 1998, 1992, 1991). I believe my study complements evolving educational research, it addresses the following questions.

Do problems exist with current educational offerings in universities?

The study has brought into focus, and thereby clarified, the nature of the problems which continue to pervade some contemporary courses in universities. These include too great an emphasis on knowledge transfer and surface learning. The need to target educational offerings at the development of personal attributes has been argued.

Has it been possible to develop a course which offers holistic learning opportunities?

The study has shown that it is possible to create a course offering holistic learning opportunities and thereby help students to acquire the intellectual, social and emotional attributes that are reasonably expected of university graduates.

What classroom practices are most appropriate to help students achieve deep learning?

The classroom practices which might be employed in order to provide the students with the best opportunities for deep learning experiences include the six types of learning activity used in the *Accounting, Organisations and Society* course. These were developed to provide students with holistic learning experiences. They have been used successfully to encourage students to empower themselves, thus recognising the powers and responsibilities which they will succeed to in society.

How successful has the course been?

The success of the course has been illustrated by the feedback received from students who were completing, or had just completed, the course and from graduates who had spent several years in the workplace subsequent to completing the course. Students have demonstrated a range of attributes including: intellect, social skills and self understanding, in completing work assignments for the course.

What has the course development achieved?

I located many of the ideas concerning how best to make 'progress' in providing educational opportunities to students in the educational literature and then incorporated them in an accounting course. The primary sources of ideas which influenced the course development were Rogers (1983) and Ramsden (1998, 1992, 1991, 1988). The study provides a concrete example of how the ideas can be customised to provide learning opportunities in a School of Management and recommends a way forward.

Were changes required in the teaching style employed in delivering the course?

In delivering the course I became aware of changes which it was necessary for me to make in my teaching style in order to provide students with the best of learning environments and experiences. Adoption of the modes of learning necessitated me developing a new manner of operating in class which was far less intrusive and dominant than my past teaching style had been.

Were changes in the assessment procedures required?

I provided much feedback on many pieces of graded work and thereby built up close working relationships with many of the students. The assessment procedures were changed so that the students became involved with the awarding, as well as the receiving, of grades. Thus the students were required to judge the performance of others and learn how to provide helpful feedback.

Was the use of the action-research methodology in the study worthwhile?

The study has shown the benefit of adopting an action-research methodology in developing the course. The action-research methodology provided the opportunity for me to commence early research on the study but maintain the flexibility to repeatedly revise details concerning how best to make 'progress' to the desired objectives (4.4.4).

Was the use of narrative for reporting the design and development process successful?

The narrative technique provided the means to communicate developments in a changing action-research environment, and encouraged the backgrounds to existential choices to be exposed. I have demonstrated how narrative can be used to provide interested readers with a detailed account of what has been achieved, how this was done and what problems arose in the design and development of the course. The narrative approach allows readers also to learn of the joys and pressures which I experienced as I strove to improve the learning experiences provided in my classroom.

What interest has the study to others?

I believe that the contents of this study will be of interest to those who are teaching Accounting in Higher Education Institutions. Additionally it should interest all involved in educational offerings in all university disciplines because it both addresses the questions of generic learning objectives for all students, and provides an explicit example

of how educational theories have been actioned in an area of a university which does not normally have close links with educational visionaries. Narratives in Accounting are scarce; this study provides one. I believe the course represents 'progress' in accounting education.

8.9 Outstanding research problems

The literature reveals that many individuals believe tertiary education is in need of large revisions if it is 'best' to serve society. The macro level problems involve convincing those who control educational systems and resources that change is necessary to this end. Huge changes are already taking place in order to make tertiary education systems 'efficient' - on a more graduates for less cost basis, and 'effective' - on the basis of high scoring on a number of narrowly focussed measurement criteria which can be 'audited' to 'prove' their truthfulness. Additionally change is required from ever-more-busy teachers by technological innovations (e.g. Electronic-mail, Power-Point). Research is needed to decide how 'real' progress in tertiary education can be encouraged against such a backdrop. It is difficult to identify who will undertake such research when it appears not to have any powerful political advocates and much university effort is concerned with 'fire-fighting' what are perceived as new-right policy proposals. As noted earlier some universities may find time to produce 'correct' educational rhetoric but, in itself, the rhetoric is of little value because it does not change the underlying norms.

Personnel in tertiary education need to develop holistic learning experiences to encourage deep learning so that students can enjoy meaningful learning and thereby change themselves, and change and improve society. Research into how to instigate and maintain such changes in the tertiary education culture is necessary. At the moment I believe that progress in this direction is lacking sufficient institutional support and must be promoted by concerned individuals. The problems are well recognised in the literature. For example Nightingale and O'Neil (1994) identify the following fundamental questions as requiring continuing attention:

* What constitutes 'quality learning' in higher education?
* How do students exhibit that quality learning has taken place, and is this measurable?
* How can progress be made in providing quality learning experiences?

The postmoderns have convinced me that universal remedies to such complex, evolving problems are not available. Remedies cannot be 'discovered' or 'proven', they must be agreed and absorbed within our culture. Progress can be made at an individual level by any person willing to become involved. The more people become involved, the better the chance of palpable progress.

At a more detailed level I would like to become involved in further research concerning:

- the provision of holistic learning experiences to management students in first year undergraduate classes.
- the development, and evaluation of, a management course which involves the students in fixed periods of work experience during the duration of the course.
- the development of a MBA course which provides students with holistic learning experiences rather than being narrowly targeted at economic efficiency and effectiveness.
- conceptions of quality learning, in particular the gaps which appear to exist between how this concept is defined by leading academics and by students.

I believe that this study has provided an excellent base from which I could go on to research each of the above.

8.10 Final reflections

I was pleased to discover from the educational literature how many academics, from many disciplinary backgrounds, share my concerns relating to the current state of tertiary education. I feel that, perhaps somewhat through serendipity, my narrative concerning the development of the *Accounting, Organisations and Society* course provides a topical case study to illustrate how one person has attempted to respond to current problems, and the corresponding advice in the literature. This study has resulted in changes for the better in my classroom, and thereby it provides empirical support for much advice which relates to tertiary education generally.

Much published literature concerning the use of action-research in education is, paradoxically, theoretical (Carr and Kemmis, 1986; Kember and Kelly, 1993; Kemmis and McTaggart, 1988; Zuber-Skerritt, 1992b). This study relates to a tertiary educational situation in Accounting where there are few examples of reports of action-research

studies[75]. *Accounting, Organisations and Society* is a student-centred course grounded in Accounting, but designed better to equip students for life generally. The study has involved use of action-research to discover ways in which I can help empower the students, and break down many of the barriers to learning that traditionally lie between teachers and students. The process has not been perfect, sometimes it has been traumatic. I have learned much from my experiences. I am confident that the students have obtained a wider range of capabilities than students previously acquired on my 'traditional' courses.

This narrative has allowed me to share my learning experiences with my readers. I hope it will encourage discussion on the nature and form of Accounting (and Management) education. I hope it will encourage greater reflectivity in accounting education so that Accounting may have, at least in part, a brighter future. I commend the coupling of action-research and narrative to other researchers in education.

[75]I am aware of one detailed action-research project in Management which has recently been completed, Ferguson (1999).

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