

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

**A thesis  
submitted in partial fulfilment  
of the requirements for the degree  
of  
Doctor of Philosophy in Accounting  
at the  
University of Waikato  
by  
Martin Kelly**

**VOLUME 2: APPENDICES**

---

**The University of Waikato  
1999**

**APPENDICES**

<b><u>APPENDIX NUMBER</u></b>		<b><u>PAGE NUMBER</u></b>
1	Course outline 1994 .....	1
2	Horngren .....	40
3.	Example of a self assessment test .....	46
4.	Example of an exposition paper contribution .....	49
5.	TLDU reports .....	55
6.	Unsolicited letter from a student .....	57
7.	Class assignment 1994B, and one submission .....	59
8.	A letter from one student to another .....	81
9.	Extracts from responses to test questions 1997. ....	83
9A.	Quotations by mode. ....	84
9B.	Quotations by purpose. ....	89
9C.	One complete submission. ....	101
10.	Questionnaire for recent students and the students' responses .....	104
11.	Questionnaire for graduate interviewees and responses. ....	180

**APPENDIX 1**

0341.491A/94/01

**DEPARTMENT OF ACCOUNTING AND FINANCE  
0341. 491A ACCOUNTING FOR CHANGE IN ORGANIZATIONS AND  
SOCIETY**

**COURSE OUTLINE, SEMESTER A, 1994**

**Time/Venue: Tuesday 9-11      Room JB.07  
   Wednesday 9-11      Room IB.10**

**The Staff Team**

**Professor Tony Lowe ..... MSB 3.36  
Martin Kelly ..... MSB 3.21 (Course controller)**

**SECTION ONE: INTRODUCTION AND COURSE OBJECTIVES****Course Learning Objective**

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.

The course is designed both for students (primarily) of Accounting as well as students of other management disciplines. It focuses mainly on Accounting but within an inter-disciplinary and integrative work context of decision-taking, business management and society more broadly. It does not attempt to introduce students to theoretical models which suggest how Accounting should be used to promote change, rather it 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 when they deem it necessary.

The course is suited to fourth-year undergraduate students and their learning needs, of an intellectual and behavioural nature; that is the needs of students who will soon be seeking leadership roles with professional levels of work and employment. The course activities have been accordingly designed with the following more specific learning, knowledge and skills aims:

- i) To understand better the functions and purposes of Accounting in its broader contexts: of management in work organisations within society (at the more micro-cosmic level); and equally within society broadly (in its more macro-cosmic sense).

ii) To develop both individual, person centred and small-group skills and knowledge about using Accounting and other management disciplines in work situations cooperatively. Also to develop greater ability to discuss and constructively argue in managerial situations, using accounting data and concepts together with concepts from other management disciplines, so as to resolve related issues in problem and decision contexts and above all act upon them.

iii) To learn to manage tasks and projects responsibly and cooperatively involving knowledge in accounting and other management disciplines. To understand better the behavioural qualities of leadership through cooperation (rather than domination) within small groups and with an awareness of the societal context and values.

### **Context of these specific learning aims**

Human society is dynamic; change is most probably inevitable. Accounting has developed as a "tool" which can be applied to help control and direct social change. Traditionally this has been perhaps more in terms of maintaining the status quo. The technical aspects of Accounting have been developed on legalistic, economic and mathematical bases and its data-base collected as 'facts'; this allows such accounting numbers to be manipulated to produce a quantitative basis for achieving purpose and control in organisations and society. However, the larger frameworks within which the data are assembled are themselves not precisely and mathematically ordained; they are socially constructed. It is the frameworks which integrate data sets, give social meaning to them and suggest conclusions; the conclusions may often herald or portend social changes, or they may help reinforce present economic and social relations.

Accounting frameworks themselves may be thought of as individual, group and social constructions created to enable the selection and integration of institutional objectives. Often the creation of a particular accounting framework is subject to conflict and will be resisted by groups within society and organisations perhaps because the changes it envisages are potentially damaging to the resisters' interests. Thus Accounting, being socially constructed, is truly a part of social science, and as such assists both the promotion of social conflict and the resolution of such conflicts. It is in this sense that we wish to emphasise its ambiguity, lack of neutrality and often social bias.

The interplay of social, economic and political forces which are striving to create/resist new frameworks in modern organisations and societies is complex. This course thus helps students to identify, investigate and understand, some of the forces which are shaping accounting frameworks in our contemporary world using accounting and thus identifying the links between the practice of accounting, its tensions and desired ends, and the processes of social change. Students are thus expected to question the understanding of accounting as an "objective and neutral" discipline (as it is regarded by some) and to learn to form their own judgements - as is appropriate for professional persons - rather than merely follow prescriptions of rules and standards. Clearly like all social sciences it is problematic. The assumptions (which support the frameworks in which accounting is allowed to operate) are often neither objective nor neutral; nor should one expect them to be if they are to fulfil their functions in pluralistic societies. Furthermore the assumptions are often hidden from public scrutiny. Students are challenged to identify and evaluate the underlying assumptions which are supporting accounting frameworks, shaping the integration of ideas, and determining or controlling the processes of change.

The context discussed above is considered to be equally important to the course aims, and accordingly the course literature also will reflect this.

## **SECTION TWO: COURSE ACTIVITIES**

The course has six main academic activities, suited to the learning aims discussed in Section One. These are:

1. General exposition of course content and selected course literature; its reading, understanding and questioning. See Section Four for details.
2. Small-group projects. See Section Five for details.
3. Dialectical enquiry discussions and arguments, sometimes using role-playing methods, in order to further develop understanding promoted by (1) above. See Section Six for details.
4. Dialogues, discussions and argumentations with visitors to the course in order further to develop managerial skills and better understand other viewpoints. See Section Seven for details.
5. Periodic self assessment tests. These are intended to provide a self reflexive means of testing and furthering skills and knowledge as well as developing your own professional judgement, particularly in evaluating yourself and your performance. See Section Eight for details.
6. Open book invigilated course test. See section Nine for details.

These activities and course requirements about them are further considered in this course outline. The whole programme of course activities is laid out in Section Three.

With regard to course evaluation of students' performance, we consider these six activities as broadly equally important and would assign them fairly equal weightings. A final decision will be made after discussion with students of the course before the end of week 3. But provisionally the assessment weightings are given (as percentages) in Section Three.

## SECTION THREE: PROGRAMME OF COURSE ACTIVITIES

WEEK BEGINNING	EXPOSITIONS 15% Section 4	PROJECT: 20% Section 5	DIALECTICAL ENQUIRIES 20% Section 6	DISCUSSIONS WITH VISITORS SEMINARS 15% Section 7	SELF ASST. TESTS 15% Sect. 8
7 March	Introduction-	to course-----	activities	-----	-----
14 March	1	i	(1)	-	-
21 March	2	ii	-	A	I
28 March	3	iii	(2)	-	-
4 April	4 On Wed.	On Wed.	Easter	Easter	II
11 April	5	presentation	-	B	-
18 April	6	iv	(3)	-	III
25 April	7	v	-	C	-
2 May	STUDY	WEEK ***	*****	*****	***
9 May	STUDY	WEEK ***	*****	*****	***
16 May	8	vi	-	D	IV
23 May	9	vii	(4)	-	-
30 May	10	viii	-	E	V
6 June	11	ix	(5)	-	-
13 June	Presentations	Presentations	Presentations	Presentations	VI#
20 June	STUDY	WEEK ***	*****	*****	***

# This will be an open-book, invigilated test (final). (15%)

## SECTION FOUR: EXPOSITIONS

These meetings will take the form of discussions led by the course instructors where all the class members are encouraged to participate. The complete references for the articles and readings below are contained in appendix 9 of this paper.

Each exposition meeting after the first week will consist of: two ten minute presentations, each by two students, of a selected reading reference for that week<sup>1</sup>; a twenty minute presentation by the staff teaching team of that week's overall topic; and a ten minute question period at the end by members of the whole class<sup>2</sup>.

<b>Week</b>	<b>Title</b>	<b>Readings</b>
0	Introduction	Hopwood A G (1990 ) Kelly M & Pratt M J (1994) Tinker A M (1985)
1	Accounting as a social science Part 1	Arrington C E & Francis JR (1993) Burrell G. & Morgan G. (1979) Chua W F (1986) Kelly M & Pratt M J (1994)
	a)	
	b)	Laughlin R C & Lowe E A (1990)
2	Accounting as a social science Part 2	Boland R (1989) Dillard J F (1991) Hines R C (1988) Hines R C (1989) Hines R C (1989) Manicas P (1993) Puxty A G et al (1987) Tinker A M (1985)
	a)	
	b)	
3.	Social accountability & corporate social responsibility	Ansari S & Bell J (1991) Briloff A (1990) Fowles A J (1993) Gray R (1992) Gray R et al (1988) Hines R (1991) Maunder K T & Burrit R L (1991)
	a)	
	b)	Miller P (1990) Roberts J (1991) Roberts R W (1992) Tinker A M et al (1991)

---

<sup>1</sup> Two of the listed reading references for that week are preceded by symbols (a) and (b); these are also matched to the names of two pairs of students presenting for that week.

<sup>2</sup> The four students presenting are responsible for 'continuity and liveliness' of this 10 minute period.

4. Ideas in management education
- a) Laughlin et al (1985)  
 b) Lee T (1989)  
 Power M (1991)  
 Rogers C (1983 )  
 Willmott et al (1993)
5. Accounting (WEDNESDAY) and Research ( of week 5 )
- a) Arrington C & Schweiker W (1992)  
 Covalieski M & Dirsmith M (1990)  
 Dent J (1990)  
 Ferreira L & Merchant K A (1992)  
 b) Hopper T et al (1987)  
 McKinnon J (1988)  
 Moon J P (1990)  
 Morgan G & Willmott H C (1993)  
 Robson K (1991)
6. Positivism and positivist accounting techniques
- a) Demski J S (1988)  
 Kaplan S E & Rutland G (1991)  
 Mouck T (1992)  
 Tinker T (1991)  
 b) Whitley R D ( 1988)  
 Williams P F (1989)
7. Accounting for organisational control and business strategy
- a) Ansari S & Euske K T (1987)  
 Bromwich M (1990)  
 Gray B (1990)  
 Hopwood A G (1987)  
 Kelly M & Pratt M J (1992)  
 Kelly M & Pratt M J (1994)  
 Laughlin R C (1987)  
 Miller P & O'Leary T (1990)  
 Preston A M (1991)  
 b) Puxty A G et al (1987)  
 Neu D (1992)  
 Simons R (1987)  
 Simons R (1990)
8. International comparisons
- a) Jinnai Y (1991)  
 b) Willmott H C et al (1992)
9. Ethics of a management profession
- a) Ponemon L A (1990)  
 b) Richardson A (1988)  
 Sikka P et al (1989)  
 Sikka P et al (1991)
10. The social responsibility of the accounting profession
- a) Houghton R A (1988)  
 Jones T C (1992)  
 Richardson A (1989)  
 b) Willmott H C et al (1993)
11. Management education revisited

4. Ideas in management education
- a) Laughlin et al (1985)  
b) Lee T (1989)  
Power M (1991)  
Rogers C (1983 )  
Willmott et al (1993)
5. Accounting (WEDNESDAY) and Research ( of week 5 )
- a) Arrington C & Schweiker W (1992)  
Covaleski M & Dirsmith M (1990)  
Dent J (1990)  
Ferreira L & Merchant K A (1992)  
b) Hopper T et al (1987)  
McKinnon J (1988)  
Moon J P (1990)  
Morgan G & Willmott H C (1993)  
Robson K (1991)
6. Positivism and positivist accounting techniques
- a) Demski J S (1988)  
Kaplan S E & Rutland G (1991)  
Mouck T (1992)  
Tinker T (1991)  
b) Whitley R D ( 1988)  
Williams P F (1989)
7. Accounting for organisational control and business strategy
- a) Ansari S & Euske K T (1987)  
Bromwich M (1990)  
Gray B (1990)  
Hopwood A G (1987)  
Kelly M & Pratt M J (1992)  
Kelly M & Pratt M J (1994)  
Laughlin R C (1987)  
Miller P & O'Leary T (1990)  
Preston A M (1991)  
b) Puxty A G et al (1987)  
Neu D (1992)  
Simons R (1987)  
Simons R (1990)
8. International comparisons
- a) Jinnai Y (1991)  
b) Willmott H C et al (1992)
9. Ethics of a management profession
- a) Ponemon L A (1990)  
b) Richardson A (1988)  
Sikka P et al (1989)  
Sikka P et al (1991)
10. The social responsibility of the accounting profession
- a) Houghton R A (1988)  
Jones T C (1992)  
Richardson A (1989)  
b) Willmott H C et al (1993)
11. Management education revisited

### **Course literature: reading, understanding and questioning**

Given the objectives and contents of this course: Accounting for Change in Organisations and Society, and in particular its integrative function with other disciplines for strategic thinking and long-term planning, it would be self-defeating (in the opinion of the course designers) to attempt to nominate one or even two texts for the course. Such relevant texts probably do not in fact exist at present. However, we recommend that you make use of the contents of journals and particularly the following journals from which most of the course references are taken, from the last 5 years:

Accounting, Organizations and Society (AOS)  
 Accounting, Auditing and Accountability (AAAJ)  
 Critical Perspectives on Accounting (CPA)

The development of each of these three journals tells a story about conflicts that arise as a newer discipline develops from humbler beginnings, such as in the case with accounting as 'book-keeping', (reminiscent of an "ink-stained wretch" - Charles Dickens), where factions and ideologies with more and less orthodoxy clash in conflicts about the discipline's development. There is an accounting literature of recent decades which reflects in a similar (but of course differing) manner that which arose around the work of Thomas Kuhn (*The Structure of Scientific Revolutions*, 1962) in relation to the natural sciences. However, that particular accounting literature is not in fact included in this course (but see 0341.504 Accounting Research). Broadly it may be said that the literature of this course is that which has developed in the process of the attempt to give Accounting some foundations in the broader societal order and in social science in order that it better fulfils its community and micro-organisational 'obligations' and tasks<sup>3</sup>.

Good general and up-to-date reading for a perspective of the related parts of philosophy, the social sciences and management is: Puxty A J (1993). *The social and organizational context of management accounting*. Academic Press.

Other literature which provides direct support to the course is:

Eden C., Jones S. & Sims D. (1983). *Messing about in problems*. Oxford: Permagon.

Elton L. (1987). *Teaching in higher education: Appraisal and training*. London: Kogan Page.

Mitroff I., I., and Linstone (1993). *The unbounded mind*.

Mason R.O., and Mitroff, I.I. (1981) *Challenging strategic planning assumptions*. New York: John Wiley.

Rogers C. (1967). *On becoming a person*. London: The Trinity Press.

Rogers C. (1983). *Freedom to learn for the 80's*. Columbus: Bell & Howell.

Tinker T. (1985). *Paper prophets*. Eastbourne: Holt, Rinehart and Winston.

We further recommend especially that you view the journal, 'Accounting Education'.

---

<sup>3</sup> Such as are recognised in the NZSA's new syllabus to some extent.

## **SECTION FIVE: PROJECT MEETINGS AND PROJECT TASK**

**[Note: there are also five appendices which relate to this section five]**

These meetings are scheduled regularly to take place, generally weekly, as indicated in the Programme of Course Plenary Meetings. In these meetings students will generally work in their particular small group on their particular project as chosen by them. The course teachers will be available for discussions and advice on these occasions. Also Appendix 9 is a "List of Business and Management Persons Who Have Expressed Willingness To Be Consulted By Students". The course teachers will give further information about the terms and conditions of this help. Attention is drawn to the five appendices to this course outline which give further details about the required organisation of projects. It is essential that a 'Project Workbook' is properly kept as requested in the appendix four.

## **SECTION SIX: DIALECTICAL ENQUIRIES**

These seminars are conducted by students in groups of 6. They are designed as dialectic enquiries. It is essential that you read and understand Appendix 7 to this paper, which describes the process of dialectical enquiries. The object of the process is to help you recognise:

The depth, intensity, and long standing nature of the disagreements between differing schools of social thought [and that] a method is demanded which is capable of producing a synthesis (if one is possible) which is based on a full recognition and appreciation of the conflicts, not by ignoring or trivializing them (Mitroff & Mason, 1981.)

### **Illustrations About Dialectical Enquiry**

Discussion of actual "problems", taken from the works of Mason & Mitroff.

#### **Topic 1: A consideration of the purpose(s) and environment of strategic planning.**

Here groups will be helped through a full dialectic enquiry in order to introduce them to the power of the technique. The exercise will be based on the following suggested thesis and antithesis:

A Thesis: "Strategic planning is a rational, logical, efficient and effective method by which each enterprise makes use of objective and neutral accounting, financial and other information in order best to help the organization achieve its objectives."

An Antithesis: "Strategic planning is a means by which individual managers within enterprises attempt to impose the achievement of their own objectives on the organizational processes. To achieve this individual managers may not be totally economically rational. They may 'choose' accounting information to assist their strategic arguments."

### Resolution of Contradiction

Through disciplined argument and counter argument, **monitored by the group itself**, through its internal organisation. Initially as argument (i.e. 'thesis'), counter argument or strict denial, and 'umpires'.

**Further responsibilities:** In Discussion Topics Seminars 2-5 you will be required to arrive at the sessions with the dialectics topics prepared for discussion, based on the recent expositions as follows:

2. Corporate social responsibility
3. Positivism
4. The ethics of a management profession
5. Management education

Further instructions will be provided in class.

### **SECTION SEVEN: VISITORS SEMINARS**

Each visitor has been requested to provide an introduction of some 15-20 minutes, introducing him/herself and his/her business, and addressing the subject of the seminar. Students are expected to prepare for these discussions, organising within their **project** groups as a team. The visitor is to be engaged in some 90 minutes of free flowing discussion and argument. Each project group should attempt to have the visitor provide help with its own course interests. Groups should have in mind their interests emanating both from their reading references covered so far in the course and their own group's particular project interests. Each project group should organise so as to have its questions ready before the meeting and so as to share the responsibilities between group members for making and following up on particular points during the meeting discussions.

Each project group is required to complete a 'Visitors Seminar Assignment' following each visitors seminar. This assignment is to be handed in at the beginning of the succeeding visitors seminar. It is to contain an account of:

- i) The group's preparations for the seminar: their particular and specific learning objectives for the meeting and a justification for the group's line of questioning of the visitor.
- ii) The group's evaluation of the actual session in terms of (i) above.
- iii) An evaluation of the speaker's efficiency and effectiveness in terms of performance in the meeting.
- iv) How the group organised itself for completing this assignment.

The assignment submission should be in four parts, as above, and notable for its clarity and brevity. It should be about 700 words in length (+ or - 5%). Please use an economical writing style.

Prior to each visitor's seminar a handout will provide further required information. The visitors to be invited are:

- 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.
- E Graham Hunt, NBR, and Joyce Brooks local accountant.

### **SECTION EIGHT: SELF ASSESSMENT TESTS**

These tests provide you with the opportunity to know how well you have covered and understood the course readings. The questions will be both qualitative and quantitative but will always require only brief answers. You will mark them yourself, with notes supplied, before submitting them to your course organisers.

Your completed script should be handed in at the SHOP **prior** to the Tuesdays shown at Section Three of this handout. You should grade your script on the relevant Tuesdays (using the answers which will be made available at the SHOP) and leave them at the SHOP. The course organisers will collect the marked scripts from the SHOP first thing on Wednesday mornings.

### **SECTION NINE: SOME GENERAL INFORMATION**

#### **Your First Task**

Please ensure that you have read the whole of this course outline **prior** to coming to the first course meeting. Note that we expect you to be a lively pro-active member of the class who introduces ideas and initiates discussions at your own discretion when you believe they are relevant and helpful. Treat everyone as equals (including the teachers) and be prepared to argue for what you believe in.

#### **Course Pre-requisites**

The aim of this course is to provide an holistic approach to management, accounting and financial planning in organisations. It will draw on skills and knowledge gained in a wide range of other courses. The only course which students must have passed is 0340.391 'Business Policy'.

#### **Course Requirements**

This is not a course on which staff will emphasise a narrow, body of knowledge. The "messiness" of organizational decision making will be explored and you will be expected to provide input as to how best to cope with difficult management and planning situations. You will be required to **manage your own learning with assistance from the staff team, and in cooperation with fellow students.** You are required to attend all course meetings, whether expositions, discussion seminars, course project meetings, etc. Students who do not show a satisfactory rate of progress and attendance may be asked to leave the course.

It is important for you to appreciate that you are expected to be both pro-active and reactive in course learning activities generally. You are not expected to behave passively and wait to be "processed educationally". You are expected to be intelligently aware and enthusiastic about your learning as well as be critically evaluative of the course teaching and programme of learning. Please try to actively communicate with your teachers and student colleagues at all times, inside and outside of formal course activities.

### **Formation of Groups for Class Activities**

Four of the course activities require that students combine together to execute them. The combining will be done (at least initially) in the following manner:

Expositions: The course instructors will nominate the teams (2 x 2 pairs).

Projects: Teams will emerge as students work through appendices 1-3.

Visitors seminars: As for projects.

Dialectics: Students may choose their own team members, normally six per team. Each team will normally be divided in to 3 x 2 pairs. In **no** case should any pair consist of two people who are in the same project team.

### **Professional Conduct**

One of the main aims of the course is to allow you to develop yourself as a professional person who will be well equipped to make a positive contribution to our society. We expect mature behaviour from our "professional" students, for instance:

1. If you have to be absent from class, excuse your absence in writing, normally before you are unable to attend (and not after that occasion).
2. Pay attention to the discussions during the exposition sessions. Copies of any overheads that are used will be made available in the SHOP<sup>4</sup>. This should allow you to participate rather than sit with your head down, scribbling. If you wish you can tape record the sessions to obtain a record of all that is said; this is often very helpful in dialectical enquiry and visitors' sessions.
3. Meet all "dead-lines" because the normal rule is that work which is handed in late will not be evaluated (especially SAT's).

---

<sup>4</sup> Students who are presenting to the class will generally use clear overhead slides in their presentations. Copies of any overheads used should be placed in the SHOP for the use of the other students.

## APPENDIX 1 (Projects) (TASK 1)

### TOWARDS MAKING A DEFINITION OF THE PROJECT TASK

1. Describe in your own words the kind of project you wish to be engaged in on this course. Take some ten minutes at least to think and write about this without any reference to other views and interests so that in the first instance you are personally clear about your own viewpoint.
2. Please state clearly your own reasons for your choice.
3. How ideally would you go about the kind of project you have in mind? That is what sort of main activities have you in mind in carrying out the project? The following kind of analysis presents one kind of project definition but you may see it in other terms.\*\*

For example:

**% Estimate of  
Total Time  
Engaged on  
Project**

- |      |   |               |
|------|---|---------------|
| i)   | Discussions with fellow students and teaching staff |               |
| ii)  | Library references & reading                        | (Fill in your |
| iii) | Institutions researches outside SP                  | own favoured  |
| iv)  | Sampling of Opinions                                | percentage)   |
| v)   | A few organisations and institutions                |               |
| vi)  | A particular organisation or enterprise             |               |
| vii) | Writing the project report                          |               |

\*\* N.B. You don't have to use all the above categories or indeed any particular sub-set of them in describing your project. That is the above is not an attempt to say how you should do a project. It's just an example.

4. How many students constitute a reasonable size team for you personally? That is what number is likely to produce the 'best' projects in whatever way you value a project?
5. Now give your project choice a title! Even if only until you find a better title!

**APPENDIX TWO (Projects) (TASK 2)****TOWARDS MAKING A DEFINITION OF THE PROJECT TASK**

- N.B. To be attempted at the conclusion of the first project group meeting and to be used in discussion at the second group meeting.
1. How would you describe the first project group meeting? Was it lively, resourceful, participative, stilted, uneasy, etc.?
  2. Did everybody find the opportunity to fully give their views? Did group members encourage every other one to do so?
  3. In what sense was the meeting 'organised'? Do you as a group need to discuss the organisation of your meetings? That is as distinct from the organisation of the project itself.
  4. Was the meeting successful? Apply your own criteria of success.
  5. How do you see your progress towards defining a project for the group?
  6. If you now have a defined project, state what it is as you see it, personally. Make it known to your group colleagues.
  7. Is there agreement within the group about the project as defined? Try to explain the present position as between yourselves?
  8. Attempt to explain the group process by which you have arrived at a defined project. Is it, in your opinion, a satisfactory process of reaching agreement? Was it an open or dominated or uneasy or easy, etc. process. Is it a consensus?
  9. In the light of the above analysis in points 1 to 8 above, how should the group now proceed?

### APPENDIX THREE (Projects) (TASK 3)

#### TOWARDS MAKING A DEFINITION OF THE PROJECT TASK

Assuming that the group has now reached a clear agreement about what it thinks the project task is, the group should now work hard at the tasks detailed below. It is important to realise that these four tasks are demanding but should be satisfactorily completed as a whole before actually undertaking specific project tasks. If you don't the Group Project may very well 'fall apart', or produce a bad project as a consequence. (See Appendix 2e).

1. Define precisely and specifically the principal objectives of the project. This must be done in such a way as to give the logical relationships between any 'sub-objectives' and how they relate at a higher level to a more general, common objective. That is make a hierarchical analysis in terms of goals and sub-goals (See Appendix 2e). Don't leave this task only half-done. Make sure you are clear about the objectives of the project.
2. Define a set of logically-related activities to achieve the objectives as defined in 1 above, ensuring that there is a complete 'matching' between 1 and 2 tasks. Again you must have a reliable plan of action as a set of chronological activities.
3. Define a group organisation which matches the activities in 2 and objective-set in 1. Take into account both the special skills and interests of group members in making these assignments.
4. Define a management control system for the group, and then programme its detail.

## APPENDIX FOUR (Projects)

### PROJECT WORKBOOK

Each project group is required to keep a workbook. Use a file for this purpose for the group and keep items in it, in chronological order. The workbook must be available for inspection by tutors during class time.

The first entry into the workbook will be each individual's attempt at defining a project as specified in the handout 'Course Project: Towards Making a Definition of the Project Task - Task One'. The attempts at Task One should therefore be made available for the next project group meeting. Each individual student is required to write before the group meeting to consider Task Two a summary version of his/her attempt to carry out Task One. Give this summary the emphasis you *personally* wish to give. You should then be prepared to be moving on to Task Two and then Task Three. Include all the related documents in the workbook also when completed. Whilst it is important to get through these 3 formal tasks quite quickly, each should be done with due deliberateness in order to ensure that the project is a well-conceived one.

In addition, there should be a document included in the workbook for each meeting of that project group whether held formally in a project class or informally outside by the group itself. The document should give details about the agenda of tasks considered at that meeting, the discussion, and agreements reached about the objectives of and the approaches to be adopted for that group's project, the organisation of the group to carry out the project, the plan of action agreed upon, the assignment of tasks and their deadlines, etc.

The group must keep a register of attendance at all group meetings, which is included in the workbook. In addition all group arrangements for the carrying out of tasks by individuals and their actual completion must be included in the workbook.

**APPENDIX FIVE (Projects)****DESIGN OF GROUP PROJECT**

- |  |   |
|--|---|
|  | 1. Aims & interests of group & its members for the project activities.        |
|  | 2. General specification of learning objectives to be obtained from research. |
|  | 3. <u>Specific</u> objectives for the specific group project chosen.          |
|  | 4. Specific set of research activities related to objectives as in 3 above.   |
|  | 5. Design for a project report which clearly embraces 3 & 4.                  |
|  | 6. Feedback loop created by learning about research & project design.         |

**N.B.** You should use the above kind of definition of a learning process to improve the design of your project both before you actually start on the project and whilst you are carrying out each and every stage, throughout the project's life.

## APPENDIX SIX (General)

### A NOTE ABOUT EVALUATION OF ACADEMIC COURSES WORK GENERALLY

1. In evaluating academic coursework of an analytical and literary character (both quantitative and qualitative) it is helpful to be armed with a set of relevant attributes which attempt to justify a given assessment of the work's status and quality. It also helps understanding in attempting to use a common set of attributes which can help as a 'language' amongst a group of evaluators.

These attributes should be helpful regardless of the language(s) used in a piece of work. Work may be entirely in the prose of a natural language, such as English, or alternatively mainly or partly in mathematics, as applied to provide quantitative analysis of a subject in statistical and other forms of mathematics.

(2) The attributes chosen relate to attempts to measure the degree of understanding, meaning and learning achieved by a piece of academic work.

(3) The list is based upon the writer's experience in evaluating academic work and in attempting to arrive at common standards amongst a large group of academics where interests ranged from mathematical economics and econometrics, operations research and finance to organisational theory and social behaviour, and including economics, applied economics, business and management studies, accounting, etc. in between.

(4) Quite evidently the attributes chosen are not in any sense independent, of one another. Whilst complementary they are over-lapping also in meaning. This is inevitable probably.

(5) Attributes (in order of importance)

**E Evidence and Conclusions:** are they properly related; is evidence mistaken for a conclusion eg. sometimes it is mistakenly assumed at an elementary level because a statement is made it is reasonable to assume that what is said is so. How frequently does the author confuse the two in the work as a whole.

**O Organisational Coherence:** of the subject; does the whole provide a sufficiently general, overall analysis of the matter investigated. Is the work as a whole well-structured?

**S Synthesis of knowledge** on the subject; does the whole provide a sufficiently general, overall analysis of the matter investigated.

A1 Authenticity of the analysis: does it read as if believed in; has it a ring of 'proper' authorship about it whilst giving due recognition to the original author of particular writings and ideas. **In particular it is imperative that you should not be guilty of plagiarism.**

C Critical in Viewpoints: that is to say is, the analysis as a whole 'fairly evaluative' given the definition of viewpoint initially stated. For instance, an author may well state initially that s(he) is adopting a particular (biased?) viewpoint. A common fault however is a tendency to adopt a 'positive', non-adversely-critical approach, with strong ideological under-tones. In good academic work this is usually thought to be undesirable: that is to adopt a latent or implicit positive or negative bias.

M Methodology and Methods of the enquiry, as social science research. Clearly the level expected will vary greatly.

A<sub>2</sub> Argument of the analysis; how relevant and understanding of the subject; how thoroughly has it been addressed.

L<sub>1</sub> Language used; its sophistication clarity and expressiveness; its degree of assurance; the level of understanding it suggests.

I Ideas of the author; what level of creativity does the text suggest; does the writing seem versed in the author's ideas; or how obviously derivative does it appear of other sources, without a clear viewpoint of the author. **Again you must avoid plagiarism** by always quoting the sources for your ideas and properly acknowledging texts quoted directly and/or paraphrased.

L<sub>2</sub> Literature used and how well used; is the analysis and writing a mixture of the author's ideas within the broader context of the literature relevant to the topic and subject-area.

D Description of the subject or topics; does the work read accurately as an analytical description of it; or rather does it seem to be much more of an appreciation level of understanding and of meaning.

## APPENDIX SEVEN

### (It is most important that you understand this dialectical paper). A DIALECTICAL APPROACH TO STRATEGIC PLANNING AND OTHER COMPLEX PROBLEMS

#### 1. Introduction

The School of Management at The University of Waikato enjoys a good reputation for its educational offerings within New Zealand. It offers a four year course leading to the Bachelor in Management Studies degree. As academics within the School we are continually attempting to improve the educational courses offered to students. This paper sets out one manner in which we believe improvement can be achieved, by the introduction of the Dialectical Method of Enquiry (DME).

#### 2. The need for a another approach

All of us are taught to think in particular ways as we receive our educations. It is possible that our currently predominating ways of thinking are not well suited to the complex and troubled world which we live in. In many areas we are asked to consider well defined problems and subject them to a clearly defined (rational) thought pattern in order that we can arrive at a (sometimes merely implied) desired goal. Individuals interested in the practice of management need perhaps to become aware that often:

what are presented under the guise of problems are really exercises and not problems at all (Ackoff and Emery, 1974). 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. *Mess* is indeed a more appropriate word to use in describing...[many cases,] than the more benign word *problem*. Ackoff and Emery (1974) defines a mess as a system of problems none of which can easily be separated from one another (Mitroff & Mason, 1983, p. 17).<sup>5</sup>

We believe that in the "real" world, that is the world where students will have to become effective managers, they will have many messes to sort out. In order to do

---

<sup>5</sup> Eden et al (1983) refer similarly to mess in their helpful text.

this they will have to have knowledge of a technique to aid the process of identifying "solutions" capable of progressing matters satisfactorily, a knowledge of how other individuals think and behave, and a knowledge of how best to influence other individuals to accept proposed changes. We believe that, because management is concerned with personal interactions, we need to provide students with the opportunity to learn how to relate well to other people within messy situations. We acknowledge that such an objective is a very different one from advising students - how best to apply well constructed techniques to well constructed exercises and easier practical problems, in order to help them master the logic built into the chosen techniques. We, nevertheless, believe that our mission (to suggest another approach) is a necessary one. Compare the accent of management education which you have received to date with the following statement by a psychologist:

When man (sic) loses the capacity for myth-making, he loses touch with the creative force of his being (Fordham, 1959, p. 27).

How does this statement strike you: not at all, woolly, mysterious, meaningful? Consider also whether current managers ever make myths, and if not why not?

We believe that management students and managers should become aware of some basic psychological work which has been done on classifying the characteristics of persons' minds. We believe this will help them to relate better to other people. The broad area which we want you to familiarise yourselves with has been studied for many centuries, and has been most ably brought together, and progressed, by Carl Jung (1875-1961) earlier this century.

### **3. Jung's classification of personality types**

The attempt to classify human beings in to psychological types was first attempted at least two thousand years ago. The ancient Greek physician Galen wrote about it and suggested four basic types. We will not follow his work here but will skip to the work of Jung. The following information on Jung's work relies very heavily on Frieda Fordham (1959). Jung distinguished two differing attitudes to life, two modes of reacting to circumstances which he found sufficiently widespread to describe as typical. The two "types" of classifications are probably familiar to managers and management students: the "extrovert" and the "introvert". Jung suggested:

There is a whole class of men (sic) who at the moment of reaction to a given situation at first draw back a little as if with an unvoiced 'NO', and only after that are able to react; and there is another class who, in the same situation, come forward with an immediate reaction, apparently confident that their behaviour is obviously right. The former class would therefore be characterised by a certain negative relation to the object, and the latter by a positive one...the former class corresponds to the introverted and latter to the extroverted attitude (p. 29)

We believe that it will benefit you to develop an understanding of Jung's classifications because most managers do have some trouble in understanding how certain other people behave. If you can develop a knowledge of suggested "standard" classifications of people, some different from yourself, then it might help you better to understand and deal with people when you meet them; you will be able to attribute the characteristics of newly met people to a known classification of similar people, and thereby possibly know them better more quickly. Fordham (1959) ascribes the following characteristics to "extroverts":

\* generally on good terms with the world, and even when disagreeing with it can still be described as related to it, for instead of withdrawing...they prefer to argue and quarrel, or try to reshape it according to their own pattern (p. 30) .

\* usually accept the morals and convictions of the day, and so tend to be somewhat conventional in their judgements (p. 32).

She ascribes the following characteristics to "introverts":

\* lack confidence in relation to people and things,...[are] unsociable and [prefer] reflection to activity (p. 30).

\* often seem unable to learn how to behave in social situations...they are too outspoken...over-conscientious, pessimistic, and critical (p. 33).

She posits that the differences in characteristics between extroverts and introverts: may be responsible for the material and technical development of the Western Hemisphere as contrasted with the material poverty but greater spiritual development of the East [and suggests that, over time, the differences have] led to endless misunderstandings and...the formulation of antagonistic philosophies, conflicting psychologies, and different values and ways of life (p. 30).

Jung went on to classify the functions which individuals use to relate to the world. He identified four functions which we use to orientate ourselves in the world:

**sensation**, which is perception through our senses;

**thinking**, which gives meaning and understanding;

**feeling**, which weighs and values;

**intuition**, which tells us of future possibilities and gives us information of the atmosphere which surrounds all experience - Jung suggests that intuition is perception via the unconscious.

(Fordham p. 35)

This concept of types has great practical value as an aid to understanding in personal relationships and in education. Most people use one function (or its modifications), more complicated people use two functions, and a very highly differentiated person would make use of three functions. Few people use one function all of the time, but people have "usual" functions. Any individual using any of the functions may be extroverted or introverted, and this will have an effect on the resulting behaviour.

#### **4. Thinking types - extroverts and introverts**

Thinking types base their decisions on impersonal, logical modes of reasoning. That is, thinking types do not feel comfortable unless they have a logical or an analytical (for example, mathematical) basis for making a decision.

The extroverted thinker is interested in facts and material, and if (s)he is concerned with ideas they will be derived either from tradition or from the atmosphere of the time; they will arise from what is generally known as 'reality'. The following excerpt (Jung 1923) describes introverted thinking:

Although I [sometimes] try my utmost to give a completely objective direction to my train of thought, even then I cannot exclude the parallel subjective process with its all embracing participation, without extinguishing the very spark of life from my thought. This parallel subjective process has a natural tendency, only relatively avoidable, to subjectify objective facts, i.e. to assimilate them to the subject...that purely subjective orientation of thought which I have termed introverted....A thinking arises...that is neither determined by objective facts nor directed towards objective data (pp. 430-431).

The merits of extroverted thinking - namely its 'down to earth nature', its concentration on objects, and the discipline that this imposes - is at the same time its limitation; it becomes all too easily tied to facts; it cannot see beyond them. It becomes clogged by a mass of indigestible material, and tries to escape from this dilemma by artificial simplifications - by inventing formulae and concepts which appear to give coherence to what is really disconnected. The extrovert thinker, if bereft of a creative idea, often compensates by producing more and more facts, until there is a mountain of material often of doubtful value. Extroverts 'thinks things out' and come to conclusions based on (so-called) objective data - what they call 'the facts'. They like logic and order. They base their lives on principles and would like to see others do the same. They have a strong tendency to believe that their formula represents absolute truth, so that it becomes a moral duty to press its claims. They believe that they are rational and logical, but in fact they suppress all that does not fit into their scheme, or refuses to recognize it. They both dislike and fear the irrational and they repress emotion and feeling, and tend to become cold and lacking

in understanding of human weaknesses. They can sacrifice friends and family to their principles without the least idea that are doing so - it is all for the friends/family's good. Notice that this kind of psychological analysis of human beings rejects the notion of a 'reality', a notion of a 'shared reality' which we are all within. Rather it models human experience in terms of an individual's perceptions and of their own (possibly) 'unshared reality'.

The introverted thinking type is interested in the inner, not the outer reality. What is important to (her)him is the development and presentation of the 'primordial image' and its shaping into an idea. This has for introverts a compelling power; they have a vague notion that the idea may be of use to the world, sometimes even a conviction that it would be saved if it only knew, but these are secondary considerations. (S)he is usually a distinctly odd character. Because of their concern with inner realities they give little or no attention to their relationships with the world. They do not notice what is going on or understand how other people think or feel; they are either shy and silent in their company or else makes some inappropriate remark.

### **5. Feeling types - extroverts and introverts**

Feeling hot or cold is a sense impression; feeling that someone is deceiving you refers to a 'hunch' or intuition; when someone says 'I feel sorry' or 'I feel this is bad' or 'good', they are making a valuation of an emotionally toned experience. It is in this latter sense that Jung uses the word feeling, when he speaks of a 'feeling function'. It involves attaching a proper value to something. It is closely akin to, but different from, emotion. Feeling is a rational function; one does not normally feel that a thing is valuable one moment and worthless the next; feeling types have an ordered scheme of things, a hierarchy of value to which they hold, and a strong sense of history and tradition. Feeling is specially concerned with human relationships, and with the value (or lack of value) of people, and their modes of behaviour towards one another. Feeling types make their decisions based on personal considerations, for example, how they *feel* about the particular person or situation, whether they *like* the person or *value* the situation, and so forth

The extroverted feeling type is well adjusted to the world, valuing on the whole what is generally valued and finding no difficulty in fitting in with (her) his time. (S)he has tact and charm. The feeling type who becomes aware of unhappiness or injustice has usually a real desire to help. At best (s)he is sympathetic, helpful and charming; at worst superficial and insincere.

The introverted feeling type has usually much sympathy for and understanding of intimate friends, or anyone suffering or in need. (S)he is unadaptable but, in intimate circles to which they are attached by strong emotional ties, their value is well known. (S)he makes a constant and reliable friend.

## 6. Sensation types - extroverts and introverts

Sensation is that which reaches us through our senses. This type is irrational; there is little logic in the experience of the senses, and even the same thing may arouse a different sensation at different times. (S)he is often, however mistakenly, thought to be rational, since (her)his insistence on facts, and calm nature, give a false impression of reasonableness. Sensing types tend to break every situation down into isolated bits and pieces; furthermore they feel most comfortable when they have gathered some hard facts that pertain to the situation.

When this type is extroverted the object arousing the sensation is the important thing, when introverted the sensation experienced is more important, and objects are secondary, or even do not count at all.

## 7. Intuitive types - extroverts and introverts

The opposite function to sensation is intuition, though, like sensation it is an irrational function. 'Intuition' says Jung is 'a perception of realities which are not known to consciousness, and which goes via the unconscious' (Fordham, p. 43). It seizes upon the situation and tries to alter it according to its vision. Whenever a judgement or a diagnosis has to be made in the dark, intuition comes into play. Inventors, business people and politicians make use of this faculty at times. Whenever strange conditions have to be dealt with, or situations met where established values and concepts do not work, then intuition is brought into play.

Intuitive types typically take in information by looking at the situation as a whole. They concentrate their attention on the hypothetical possibilities in a situation rather than getting bogged down and constrained by details and an endless array of hard facts.

The extroverted intuitive type dislikes intensely anything that is familiar, safe, or well established. (S)he is no respecter of custom, and is often ruthless about people's feelings or convictions;...everything is sacrificed for the future. For (her)him not to 'take a chance' is simply cowardly or weak. It is almost impossible for (her)him to carry a thing through to the end, or at least the point where its success is established.

The extroverted intuitive is concerned with what is commonly known as the world of reality; the introverted intuitive is concerned with the collective unconscious, the dark background of experience - all that is subjective, strange, and unusual. (S)he is the "mystical dreamer".

## 8. Data intake and use of the data

Jung suggested that people take in data from the outside world by either *sensation* or *intuition*; most individuals tend to use one kind of data-input process rather than the other. He suggested, further, that people are able to use data to reach decisions by either *thinking* or *feeling*. Mitroff (1983) suggests that no function is necessarily any better or more correct, they are merely different.

By combining the two approaches to data collection (S or I) with the two approaches to decision making (T or F) there become four varieties of characteristics that individuals are capable of displaying:

Sensation/Thinking	(ST)	Intuition/Thinking	(IT)
Sensation/Feeling	(SF)	Intuition/Feeling	(IF)

The aim of organizational theory is to emulate the physical sciences, for which the ST characteristics appear well suited. The ST approach is properly used when a situation holds wherein the stakeholders<sup>6</sup> are conceived of as rational, calculating devices. However, it is not appropriate where stakeholders are endowed with highly complex, emotional makeups. To understand the emotion - even to acknowledge it - necessitates penetration beneath the surface of stakeholders who are conceived of as rationally endowed.

The approach to problem solving which has possibly completely captured most Western education systems is the scientific method (ST). This method has allowed us to transmit television programmes, to go to the moon and to cure many horrific medical conditions. Measured on the basis of these achievements it has earned its place as one of our primary approaches to problem solving, but the scientific method is not perhaps the best method for allowing us to understand people, and personal interactions, - often the territory of managerial decision making. Indeed many managers are living in a most troublesome world:

The manager constantly faces problems for which there is a real need for the best available evidence to define the nature of the problem, let alone how best to solve it...He or she can not afford the luxury of waiting indefinitely for all the evidence to come in, let alone the best evidence, before taking action...The manager is often required to act in order to uncover the evidence as to whether the action he took is the one he (sic) *should have* taken!...Action often guides the collection of data in the sense that the proper data cannot be uncovered except through the risking of action (Mitroff and Mason 1981, p. 73).

It is interesting to ponder how well prepared modern university graduates in management are for their coming careers. This paper is based on the assumption that managers can be educated better to cope with ill structured problems, using a method other than the scientific method. It recognises that managers are often

---

<sup>6</sup> A stakeholder is any individual who is likely to influence, or be influenced by, the decision to be made within an organization. Generally stakeholders will comprise of more than shareholders (see later).

seeking sufficient<sup>7</sup> solutions to problems, without having clear and certain information to allow an unproblematic exposition of scientific method. An alternative approach is required.

### **9. An introduction to the dialectical approach**

At the time of the ancient Greeks there were many recognised options concerning how to view, and attempt to understand, the world. Different people saw the world in different ways (Lewis, 1962). Zeno produced a special method of argument which came to be known as "dialectic". It provided a way of helping people to develop an improved understanding of ill structured situations; the approach was developed further, in the nineteenth century, by Hegel. Hegel was a philosopher who strongly believed that the truth of all worldly phenomena was available for humankind's understanding, if only humankind could rise to a sufficient level from which to understand. Hegel's methodology is currently championed by Mitroff and Mason (1981)<sup>8</sup> amongst others, and is described here.

The dialectic can be used to improve people's understanding of current ill structured business problems but, we think, it is not employed as often as it should be to improve organizational decision making. A possible reason for this is that few people have been challenged to understand what it has to offer the modern manager. One starting point for remedying this is in the business community, another is in our tertiary training institutions. This paper suggests how the methodology might be used in the classroom, where we have found it to be an excellent vehicle for improving students' understanding of complex problems.

### **10. Organising for dialectical enquiry**

The process is begun by having students sort themselves into groups of six to eight individuals (sixes preferably). The groups should be selected in such a fashion that each group will probably be able to function effectively (minimise internal conflicts within groups - encourage effective group behaviour). Often this is best done by allowing groups to be self selecting. The object is to facilitate the open and free

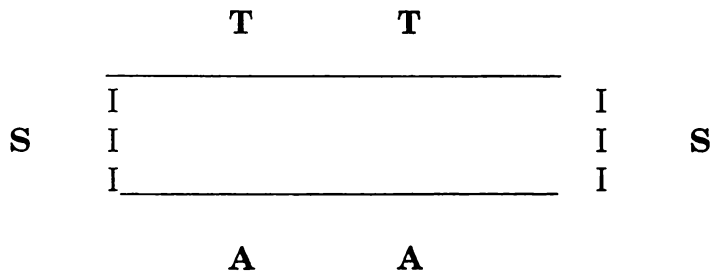
---

<sup>7</sup> Good enough solutions are the best which are rationally attainable...The rational agent is still in the game of improving the balance of utilities, even if the decision to rest content with a balance achieved no longer has the warrant that further rational improvement is impossible...One cannot forecast what an organization will do in a given situation by ascribing it a single goal...one must look inside and understand who wants what and how power is distributed. The organization may profess a single goal, like profit, but one should not suppose that it will do more than satisfy with respect to the declared goal. Wherever there are several ways of gaining enough profit to keep going, one cannot predict or explain its behaviour without knowing what else is going on (Hollis, 1987, p. 128).

<sup>8</sup> Mitroff and Mason are themselves the Doctoral students of C West Churchman (the notable American philosopher of science and of management) who himself was a student of Singer, an American philosopher of the earlier 20th century. Singer was important in the furthering of Hegelian philosophy. Hence there are strong Hegelian philosophical roots of (especially) Mitroff's powerful contribution.

discussion and sharing of ideas, feelings and emotions with regard to the problem at hand. It must be recognised that what some individuals take as "givens" may be thought of as tenuous or unwarranted assumptions by other individuals. Even definitions of the problem itself may vary and be challenged from person to person. Each group should be introduced to a "problem area" by means of a brief lecture (say one hour maximum), and be guided to selected readings. Where possible the lecturer should not *specifically* state the exact differences of opinion which have produced the problem area, although different starting points must be discussed briefly in the lecture, and the selected readings (one of which may be the course text book) should provide clear arguments based on the differing perspectives of the authors. Useful readings are often found in journal articles where authors have set out to criticise the extant wisdom supporting "traditional" beliefs.

The group (of six) is required to divide itself into three sections of two, for each dialectic enquiry undertaken. The first section (T) will be called upon to support a thesis<sup>9</sup>, the second section (A) to support an antithesis<sup>10</sup>, and the third section (S) to control the debate and eventually to lead the group of six to provide an agreed synthesis<sup>11</sup> and including a written account of how it is developed. The dialectic debate will take place about one week following the lecture. In our experience it helps the debate to have seating around a table in the fashion shown:



The members of each group should start by agreeing on a thesis to be presented, and an antithesis to oppose it - as completely as possible. These should be written out prior to the group coming to the dialectical session. This session should take place approximately one week after the lecture session; we normally use a programmed two hour course session for the dialectic debate. The T couple should come with their position prepared, as should the A couple. The S couple start by asking for each of the other couples to present their views, they comment on (and request further information concerning) any seemingly poor logical steps, and they ensure

---

<sup>9</sup> A "Thesis" is a statement of understanding which is in favour with a given view of the world.

<sup>10</sup> An "Antithesis" is a statement of understanding which supports a totally different view of the world to the thesis. The difference in "views" should be made as great as possible.

<sup>11</sup> A "Synthesis" is at worst a compromise between T and A. Ideally it is an informed position which all the group believe to be a "truer" and more helpful statement than either T or A is.

that "fair" opportunities are given to both the other couples in presenting their positions. The S couple are responsible for ensuring that no individual(s) dominate the group's discussion, including themselves. Each individual should be called upon to contribute, and no individual should be allowed to dominate.

### **11. The strength of dialectical reasoning**

The dialectical approach does not confine itself to examining the proposed outcome in a selected decision area (the recommended best policy), rather it examines the whole thinking environment which has led to a chosen policy being proposed. It does not immediately ask if proposed solution X is better than proposed solution Y, it first asks what assumptions led the champions of each solution to take up their positions as champions. It suggests that, with ill structured problems (many of which provide on-going problems in our world) much of the disagreement as to how to proceed is caused more by differences in the understanding of the problem, rather than differences in how to act about a problem perceived in common:

The purpose of the dialectic debate is not for each group [section of two] to convince the other of the uncontested truth of its position, but rather to show why each group [section of two] views the situation as it does and what its viewpoint entails. The purpose of the debate is to show both parties that there are different ways of viewing the situation and that what each takes as a natural set of 'givens' (natural assumptions), the other takes as an unnatural set of 'takens' (unwarranted assumptions). In the realm of messy, real-world problem solving, there are no 'givens', there are only 'takens'. As a result we want to make sure we have done everything in our power to locate, expose and challenge those 'takens'. We know of no better way of doing this than through conducting a dialectical debate with regard to key assumptions (Mitroff & Mason, 1981, p. 81).

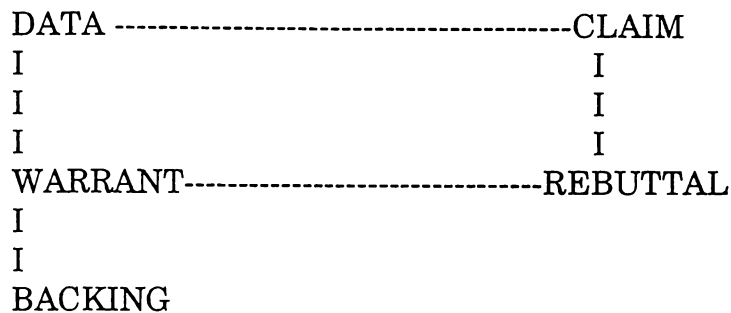
In our class rooms we tend to deal with generic problem areas which we believe all students should have a good understanding of. However, the technique is equally effective at helping to improve understanding and identify sound options, when the problem being examined is one causing concern within an organization, rather than a more generic problem.

There are other ways of proceeding to choose a solution to a problem. One way is to appoint consultants to advise management. This often does no more than move the problem along for someone else's attention; if the problem is well structured in an area in which the consultants have specific knowledge, then the outcome may be worthwhile. An alternative is to ask managers to defend their proposed policy against "devil's advocates" who attempt to discredit it. The devil's advocates will often be senior managers who attempt throughout to be as negative as possible. Presenters may then seek "most defensible" solutions rather than "best available" solutions. The negative input from senior management is unlikely to improve the

proposal. Although both of these methods may ensure reasonable solutions are produced for well structured problems, it is most unlikely that either method will ensure reasonable solutions to ill structured problems. Simply "brain storming" options may sometimes produce a worthwhile solution to any suspected problem but often such an approach will not produce a clear, widely understood solution, nor necessarily any agreement as to what the problem is.

## 12. The structure of dialectic reasoning

The following diagram, adapted from Mason and Mitroff (1981), provides an outline with which to understand the dialectic structure. The users want to develop an understanding of a particular area, and thereby be able to develop the best possible policy option.



There follows a brief explanation of the above terms as they exist within the dialectical framework.

The CLAIM is the explicit appeal produced by the argument, and is always of a potentially controversial nature. A claim is never completely certain or necessarily true. One agreed framework does not ensure that only one claim is possible.

The DATA stands for the information, the substantive, or factual content of the argument. It represents the evidential support for the claim such as it exists.

The WARRANT is a rule, principle, premise or inference-license which acts as a bridge between the data and the claim and authorizes the mental 'leap' involved in advancing from data to claim. As distinguished from data which answers the question, "What have you got to go on?", the warrant answers the question, "How do you get there" (p. 88). The warrants may be acquired in childhood experiences, at training establishments (universities) or at the place of work. Often they are "discovered" through heuristic processes, "This warrant worked/did not work last time we used it." Widely accepted warrants may be too easily perpetuated if they are accepted by "custom" within a group (culture), and are not regularly challenged. (An example = it is a manager's responsibility to maximise profit).

The BACKING is the support for the warrant and is always 'standing in waiting' ready to come to its defence...The function of the backing is to certify or to legitimate

the assumptions inherent in the warrant...when a deeper rationale for accepting the claim is required. (An example = if all managers maximise profits then we will live in the most efficient of economies).

The REBUTTAL serves as a safety valve...[it] lists the conditions under which the warrant and/or the claim may not hold. [It also] indicates those explicit challenges to the warrant and/or claim which are present or outstanding from other sources. (An example = we would not expect to have managers maximise profits if it meant damaging the ozone layer).

A POLICY is defined to be the logical implication of a chosen application of the structure. It may not accommodate all details in the structure logically, but it will accommodate a large part of the structure. The presence of explicit logical contradictions causes no particular problems. The user merely engages in a sorting operation. (An example = we will maximise profits, with some damage to the ozone layer, because it is currently not possible to proceed and avoid all such damage).

PLAUSIBILITY is a measure of the logical coherence or meaningfulness of a proposition - whether it is credible. "It is based on the notion of what reasonable people would agree to" (Mitroff and Mason, 1981, p. 91). It makes sense to choose the policy with the highest plausibility, other things being equal. The conclusion of an argument cannot be more plausible than its weakest link. However, some weak links may not result in the total collapse of a policy option whereas others might, and this weighting needs to be considered in adopting policies.

Plausibility is similar to probability but is usually more subjective. It is concerned more with the way that people feel about propositions, rather than with an objective measure of their probable culmination in a successful outcome.

### **13. The steps in dialectical argument**

Basically there are three steps in conducting dialectical argument: Group formation, Assumption Surfacing, Dialectic Debate. Group Formation in the classroom was discussed above. In business situations it is necessary to identify as many different ways of identifying the problem, and the relevant structure, as possible. This is done best by bringing together as many individuals as possible, whose definitions of the problem are as different as possible. Often this involves assembling people from different functional perspectives and different organizational levels. The business groups have then to be put together with care to ensure that they are likely to interact positively and not simply abuse one another. For further details on how to achieve this see Mitroff and Mason, 1981, p. 75.

#### **ASSUMPTION SURFACING:**

Once assembled each group is required to identify the assumptions which relate to the problem as its members perceive it. Each group should be divided in to the sections (couples) T, A and S as described above. The following steps provide a way of ensuring that assumptions will surface:

1. identify *all* the stakeholders who will be affected by, or who will affect, the decision. The stakeholders are the entire set of components that constitute a *social* system, not just the shareholders.

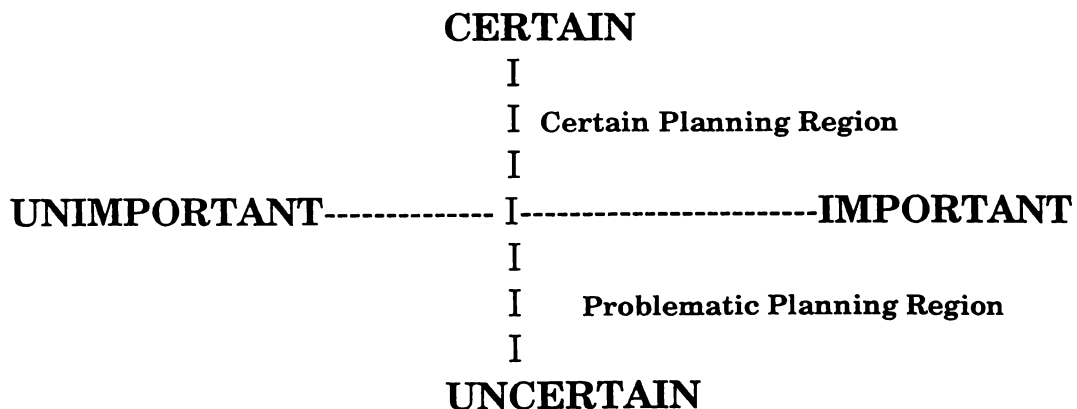
2. decide on the policy which each couple wishes to recommended, this should be based on (even identical to) the written notes brought along to the session.

3. list the stakeholders which are most important to each suggested policy (and why). Each couple must provide the assumptions which it has made about the stakeholders in order that, starting from these assumptions, the policy is derived..

4. record the assumptions underlying each couple's recommended policy. Specify also what assumptions have been traditionally held and why. Explain the effect of any changes from the traditional assumptions.

5. examine the choice of assumptions and how well the couple's recommended policy can tolerate changes in the assumptions. Test the relevancy of assumptions by expressing their negatives and considering how the negative statements would affect the policy decision.

6. re-examine the assumptions and prioritise those that remain in respect of *relative* importance and *relative* certainty. Identify those which fall in lower right quadrant for special consideration (see the following graph).



## DIALECTICAL DEBATE

Often there is not sufficient time available for groups to be able to debate all assumptions. Typically time will best be spent on considering one or two critical or key assumptions. These are generally located within the 'important' and 'uncertain' quadrant.

Individuals should not spend too much time thinking about each other, they must argue the strongest case for their position. "In our culture, we are unconsciously trained for compromise or even the avoidance of conflict" (Mitroff and Mason, 1981, p. 82). Participants should be encouraged not to soften their position in deference to our cultural norms.

The debate proceeds with each couple identifying the one or two key assumptions associated with its policy. Each couple then argues why their assumptions are critical to their policy, why it is dependent upon them. Each couple must make its presentation. The objective is to ensure that all the other members of the group are made to understand why the chosen assumptions are critical to the recommended policy. "Each [person]...is not asked to necessarily accept alternate assumptions, merely attempt to understand them" (Mitroff and Mason, p. 82). Then the negotiation of assumptions can commence.

A very difficult part of the methodology is admittedly that of achieving compromise between assumptions. Even more difficult is that of coming up with an entirely new, synthetic set of assumptions that bridges the old policies and goes beyond them as well. A way forward is to have each couple identify which assumptions from the other couple most perturb its policy. Both couples are then asked to soften their "offending" assumptions to the point where they just barely continue to support their own recommended policy. Alternatively, couples can be asked to restate their assumptions in order to produce a synergistic solution. It is important that all individuals are removed from the 'win-lose' psychological syndrome. Synthesis cannot be imposed, it is something that can only occur when it is brought about by people. The facilitators must do everything possible to allow its emergence.

In the worst case scenarios it is possible that no synthesis will emerge. Even then the participants will have at least achieved a deeper understanding of the underlying reasons that have divided them in the past and will continue to divide them in the future.

### 15. A final step

In the class room it is usual to have several "groups of six" participating in the exercise, in the business community it is best if several groups can be formed because it should increase the number of assumptions which surface and options which are considered. In the class room there is often too little time to allow the various groups to debate their synthesised positions with one another, but it is helpful if this can be done on at least one occasion. It will allow the students to

appreciate just how different their various end positions can be (and sometimes how relatively poorly they have performed at identifying assumptions, viewpoints and options). In the business community it is essential that the groups do share ideas at the end to allow a final synthesis to emerge. For instructions on how this might best be managed see Mitroff and Mason (1983).

### **References**

- Ackoff, R.L. and Emery, F., (1974). *On purposeful systems*. Chicago: Aldine-Atherton.
- Eden C, Jones S & Sims D. (1983). *Messing about in problems*. Oxford: Pergamon.
- Fordham, F. (1959) *An introduction to Jung's psychology*. Harmondsworth: Penguin.
- Hollis, M., (1987). *The cunning of reason*. Cambridge University Press, 1987.
- Jung, C.G., (1923). *Psychological Types*, London
- Lewis, J. (1962). *History of philosophy*. London: English University Press.
- Mitroff, I.I. and Mason R.O., (1981). *Creating a dialectic social science*. Dordrecht: Reidel.
- Mitroff, I.I. (1983). *Stakeholders of the organizational mind*. San Fransisco: Josey Bass

## APPENDIX EIGHT (General)

### Quality of Course Participation and Its Assessment

The problem of evaluating course oral participation can be said to be one of naming significant characteristics of discoursing in an open situation. For instance at the most general level we may think of it as a dichotomy between what is seemingly the desirable and the undesirable, viz:

Participating-----non-participating  
(or discussing)------(or silence)

However silence may (more positively) actually be listening, rather than just passivity, withdrawal and non-involvement. And in any case it is clearly desirable that only one person speaks at a time if discourse is to be helpful! Hence would-be discussants always do have the problem of deciding when to intervene in the interests of furthering the objectives of the discourse, as well as maintaining their own reputation and status in the group. Thus an inherent ambiguity does make it difficult to distinguish between desirable and undesirable behaviour in discourse, especially when silence is involved. To take another example: how does one interpret denial or contradiction in discussion? The distinction sought may be between justified and argued contradiction which can be seen as helpful compared with blunt, unembroidered dissent without embellishment?

Thus tentatively we may attempt a more refined dichotomy such as in the following: (See attached table).

A further problem is the recognition of a time dimension to behaviours. Do we try to keep a continuous account of behaviour which seems quite impossible? If not how do we deal with (more or less arbitrarily designated) units of behaviour in time? Again this seems equally difficult.

However what has not yet been recognized in this note is that the whole purpose of assessing participation is surely the objective of improving discussion, in the sense of helping participants to obtain more from it through the identification and heightened awareness of different kinds of behaviour and their consequences. Identifying and agreeing on the various kinds of significant behaviours helps to change behaviour itself presumably? Attempting to actually measure it seems to help this process even more. Hence the desirability of actually attempting to reward according to the quality of participation and hence the amount of knowledge gained in general by all. Nevertheless given the real objects of this assessment, (including it in formal grades) has some significant disadvantages and it is not clear whether on balance it is a bad idea to use the assessment of the quality of participation as part of formal grades.

## TABLE

**Attempting to Measure the  
Quality of Involvement in 'Open Discussions'**

**Characterising Behaviour When There is a  
Reasonably Well-Defined Subject-Matter**

'Good' ..... and ..... 'Bad'  
Behaviour

Speech	Silence	Speech	Silence
* participates in spirit of discourse.	* listens actively and carefully	* interrupts to 'hijack' discussion or prevent its progress	* appears uninvolved
* helpfully suggests	* allows another to speak; if it seems more helpful to discourse objectives	* goes off the point of the discussion	* appears withdrawn
* asks for clarification or explanation because of incompleteness of statement asks for clarification because of lack of understanding (?)	* smiles (?)	* carries on a 'private' conversation	* shows unwillingness to speak
* supports argument with good reasons	* nods agreement (?)	* dissent, without justification given, or made rudely or brusquely	* shows preference to keep information or knowledge
* shows agreement	* shows happiness (?)		* scowls
* augments argument	-----	* but is perceived to do so negatively not in a 'positive' helpful manner.	* shows silent disapproval
* interrupts but quite evidently to assist the speaker's purpose	-----	* ditto	* shakes head in disagreement (?)
* changes the subject or the approach when it becomes unpromising in terms of discourse objectives	-----	* ditto	
		* supports argument or point but without evident reason.	

**APPENDIX NINE  
LIST OF BUSINESS AND MANAGEMENT PERSONS WHO HAVE EXPRESSED  
WILLINGNESS TO BE CONSULTED ABOUT PROJECTS BY STUDENTS**

Paul Baker	National Sales Manager Nu Pulse Milking Systems	847 8713
Bill Brett	NZ Nurserymen's Association Official Horticultural consultant to retail businesses such as Mitre 10	09-444 3911 This number will change in April 94
Phil Carden	Marketing Electricity Corporation NZ	854 8199
Bob Clarke	Chief Accountant Waikato Electricity Limited	839 1311
Don Fleming	Executive Director Apparel and Textile Training Board	09-579 1053 Don is in a "service" organisation but he will provide us with manufacturers contacts in his industry..
Nick Hamilton	Human Resource Manager NZ Dairy Group	839 8350
Rhonda Howie	Plunket	839 0211 847 1313 (after hours)
Joanne Lentfer	School of Business Management Waiariki Polytechnic Rotorua	07-346 8684
Neil Rampton	Pacific Seeds Pty Ltd. (This is a one man operation)	025-947706 855 8433 (after hours)
Earl Rattray	Waikato Federated Farmers and Dairy Farmer	07-873 7504
Gavin Shepherd	The Vet Clinic Five Cross Roads	855 4901
Frank van der Velden	Waikato Development Foundation	838 6880
Kuru Waretini	NZ Maori Arts & Crafts Institute Hemo Road, Rotorua	07- 348 9047 07 348 9045 (fax)

**APPENDIX TEN (References to course outline)**

Note the following abbreviations:

Accounting, Organizations and Society (AOS)  
 Accounting, Auditing and Accountability (AAAJ)  
 Critical Perspectives on Accounting (CPA)

- Ansari, S. L. and Bell, J. (1991). Symbolism, Collectivism and Rationality in Organisational Control. *AAAJ*, 4, (2), 4-27.
- Ansari, S. and Euske, K.J. (1987). Rational, Rationalizing, and Reifying Uses of Accounting Data in Organizations. *AOS*, 12, (6), 549-570.
- Arrington, C.E. and Francis, J.R. (1993). Giving Economic Accounts: Accounting as Cultural Practice. *AOS* 18, (2/3), 107-124.
- Arrington, C.E. and Schweiker, W. (1992). The Rhetoric and Rationality of Accounting Research. *AOS*, 17, (6), 511-533.
- Boland, R.J.(Jr) (1989). Beyond the Objectivist and the Subjectivist: Learning to Read Accounting as Text. *AOS*, 14, (5/6), 591-604.
- Briloff, A.J. (1990). Accountancy and Society A Covenant Desecrated. *CPA*, 1, 5-30.
- Bromwich, M. (1990). The Case for Strategic management Accounting: The Role of Accounting Information for Strategy in Competitive Markets. *AOS*, 15,(½) 27-46.
- Chua W.F. (1986) Radical Developments in Accounting Thought. *The Accounting Review*, LX1, 4.
- Chandler, R.A. (1991). "Guardians of Knowledge and Public Interest": A Reply. *AAAJ*, 4, (4), 5-13.
- Cooper D.J. and Hopper T.M. (1990). *Critical Accounts*, MacMillan.
- Covaleski, M.A. and Dirsmith, M.W. (1990). Dialectic Tension, Double Reflexivity and the Everyday Accounting Researcher: On Using Qualitative Methods. *AOS*, 15, (6), 543-573.
- Demski, J.S. (1988). Positive Accounting Theory: A Review. *AOS*, 13, (6), 623-629.
- Dent, J.F. (1990). Strategy, Organization and Control: Some Possibilities for Accounting Research. *AOS*, 15, (½), 3-25.
- Dillard, J.F. (1991). Accounting as a Critical Social Science. *AAAJ*, 4, (1), 8-28.
- Ferreira, L.D and Merchant, K.A. (1992). Field Research in Management Accounting and Control: A Review and Evaluation. *AAAJ*, 5, (4), 3-34.
- Fowles, A.J. (1993). Changing Notions of Accountability: A Social Policy View. *AAAJ*, 6, (3), 97-108.
- Francis, J.R. (1991). After Virtue? Accounting as a Moral and Discursive Practice. *AAAJ*, 3, (3), 5-17.
- Gray, B. (1990). The Enactment of Management Control Systems: A Critique of Simons. *AOS*, 15, (½), 145-148.
- Gray, R. (1992). Accounting and Environmentalism: An Exploration of the Challenge of Gently Accounting for Accountability, Transparency and Sustainability. *AOS*, 17, (5), 399-425.
- Gray, R., Owen, D. and Maunders, K. (1988). Corporate Social Reporting: Emerging Trends in Accountability and the Social Contract. 1, (1), 6-20.
- Hines, R.D. (1989). The Sociopolitical Paradigm in Financial Accounting Research. 2, (1), 52-76.
- Hines, R.D. (1989). Financial Accounting Knowledge, Conceptual Framework Projects and the Social Construction of the Accounting Profession. 2(2), 72-79.
- Hines, R.D. (1988). Financial Accounting: In Communicating Reality, We Construct Reality. *AOS*, 13, (3) 251-261.
- Hines, R. (1991). On Valuing Nature. *AAAJ*, 4, (3), 27-29.
- Hopper, T., Storey, J. and Willmott, H. (1987). Accounting for Accounting: Towards the Development of a Dialectical View. *AOS*, 12, (5), 437-456.
- Hopwood, A.G. (1990). Accounting and Organisation Change. *AAAJ*, 3, (1), 7-17.
- Hopwood, A.G. (1987). The Archaeology of Accounting Systems. *AOS*, 12, (3), 207-234.

- Houghton, K.A. (1988). The Measurement of Meaning in Accounting: A Critical Analysis of the Principal Evidence. *AOS*, **13**, (3), 263-280.
- Jinnai, Y. (1990). The Function of Accounting: A Japanese Perspective. *AAJ*, **3**, (2), 8-23.
- Jones, R.C. (1992). Understanding Management Accountants: The Rationality of Social Action. *CPA*, **3**, 225-257.
- Kaplan, S.E. and Ruland, R.G. (1991). Positive Theory, Rationality and Accounting Regulation. *CPA*, **2**, 361-374.
- Kelly, M. and Pratt, M. (1994). A Thesis on Accounting in Organisations and Society. Chs. 2, 3, 4 of unpublished manuscript.
- Laughlin, R.C. (1987). Accounting Systems in Organisational Contexts: A Case of Critical Theory. *AOS*, **12**, (5), 479-502.
- Laughlin, R.C., Lowe, E.A., and Puxty, A.G. (1985). Designing and Operating a Course in Accounting Methodology: Philosophy, Experience and Some Preliminary Empirical Tests. *British Accounting Review*.
- Laughlin, R.C. and Lowe, E.A. (1990). A Critical Analysis of Accounting: Prognosis and Prospects For Understanding and Changing Accounting Systems Design, in Cooper D. R. and Hopper T. M.
- Lee, T. (1989). Education, Practice and Research in Accounting Gaps, Closed Loops, Bridges and Magic Accounting. *Accounting and Business Research*, **19**, *75*, 237-253.
- McKinnon, J. (1988). Reliability and Validity in Field Research: Some Strategies and Tactics. *AAAJ*, **1**, (1), 34-54.
- Manicas, P. (1993). Accounting as a Human Science. *AOS*, **18**, (2/3), 147-161.
- Maunder, K.T. and Burritt, R.L. (1991). Accounting and Ecological Crisis. *AAAJ*, **4**, (3), 9-26.
- Miller, P. and O'Leary, T. (1990). Making Accountancy Practical. *AOS*, **15**, (5), 479-498.
- Miller, P. (1990). On the Interrelations Between Accounting and the State. *AOS*, **15**, (4), 315-338.
- Moon, P. (1990). Some Experimental Evidence on Functional Fixation: A Research Note. *AOS*, **15**, (3), 193-198.
- Morgan, G. and Willmott, H. (1993). The "New" Accounting Research; On Making Accounting More Visible. *AAAJ*, **6**, (4), 3-36.
- Mouck, T. (1992). The Rhetoric of Science and Rhetoric of Revolt in the "Story" of Positive Accounting Theory. *AAAJ*, **5**, (4), 35-56.
- Neu, D. (1992). The Social Construction of Positive Choices. *AOS*, **17**, (3/4), 223-237.
- Ponemon, L.A. (1990). Ethical Judgments in Accounting: A Cognitive-Developmental Perspective. *CPA*, **1**, 191-215.
- Power, M.K. (1991). Educating Accountants: Towards a Critical Ethnography. *AOS*, **16**, (4), 333-353.
- Preston, A.M. (1991). The "Problem" In And Of Management Information Systems, Accounting, Management and Information Technology, **1**, 1, 43-69.
- Puxty, A.G., Willmott, H.C. and Cooper, D.J & Tony Lowe (1987). Modes of Regulation in Advanced Capitalism: Locating Accountancy in Four Countries. *AOS*, **12**, (3), 273-291.
- Richardson, A.J. (1989). Corporatism and Intraprofessional Hegemony: A Study of Regulation and Internal Social order. *AOS*, **14**, (5/6), 415-431.
- Richardson, A.J. (1988). Accounting Knowledge and Professional Privilege. *AOS*, **13**, (4), 381-396.
- Roberts, J. (1991). The Possibilities of Accountability. *AOS*, **16**, (4), 355-368.
- Roberts, R.W. (1992). Determinants of Corporate Social Responsibility Disclosure: An Application of Stakeholder Theory. *AOS*, **17**, (6), 595-612.
- Robson, K. (1991). On the Arenas of Accounting Change: The Process of Translation. *AOS*, **16**, (5/6), 547-570.
- Rogers, C. (1983). *Freedom to Learn: for the 80's*. Columbus: Bell & Howell.
- Sikka, P., Willmott, H. and Lowe, Tony (1989). Guardians of Knowledge and Public Interest: Evidence and Issues of Accountability in the UK Accountancy Profession. *AAAJ*, **2**, (2), 47-71.

- Sikka, P., Willmott, H. and Lowe, Tony (1991). "Guardians of Knowledge and Public Interest": A Reply to Our Critics. *AAAJ*, 4, (4), 14-22.
- Simons, R. (1987). Accounting Control Systems and Business Strategy: An Empirical Analysis. *AOS*, 12, (4), 357-374.
- Simons, R. (1990). The Role of Management Control Systems in Creating Competitive Advantage: New Perspectives. *AOS*, 15, (½), 127-143.
- Tinker, T. (1985). Paper Prophets. Chs 1, 7, 9. London: Holt, Rinehart and Williams.
- Tinker, T. (1991). The Accountant as Partisan. *AOS*, 16, (3), 297-310.
- Tinker, T., Lehman, C. and Neimark, M. (1991). Falling down the Hole in the Middle of the Road: Political Quietism in Corporate Social Reporting. *AAAJ*, 4, (2), 28-54.
- Whitley, R.D. (1988). The Possibility and Utility of Positive Accounting Theory. *AOS*, 13, (6), 631-645.
- Williams, P.F. (1989). The Logic of Positive Accounting Research. *AOS*, 14,(5/6),455-468.
- Willmott, H., Cooper, D., and Puxty, T. (1993). Maintaining Self-Regulation. Making "Interests" Coincide in Discourses on the Governance of the ICAEW. *AAAJ*, 6, (1), 68-93.
- Willmott, H., Puxty, A.G., Robson, K., Cooper, D.J., and Lowe, E.A. (1992). Regulation of Accountancy and Accountants: A Comparative Analysis of Accounting for Research and Development in Four Advanced Capitalist Countries. *AAAJ*, 5, (2), 32-56.
- Willmott, H., Puxty, A.G., Lowe, E.A., and Sikka, P. (1993). Commentary. Losing One's Reason: On the Integrity of Accounting Academics. *AAAJ*, 6, (2), 98-110.

**Hornngren, edition 1**

The first edition of Hornngren's book was published in 1962. Hornngren was at the University of Chicago, the place where Vatter had developed his text prior to moving to the University of California. Hornngren dedicated his book to Vatter and acknowledged him as the person to whom he owed his primary obligation.

Prior to the advent of management accountants, firms employed financial accountants and cost accountants. It was the cost accountants who were generally expected to expand their knowledge and influence in order to become management accountants. In the United States in 1962 there were perhaps a large number of cost accounting students; this would account for the title chosen by Hornngren, "Cost Accounting: A Managerial Emphasis". Hornngren states that the purpose of his book is to "put cost accounting in focus as a highly developed quantitative device for helping managers select and reach their objectives... The major theme of this book is different costs for different purposes."

Hornngren suggests that management accounting has three major purposes: "(1) planning and controlling current operations, (2) special decisions and long range planning, (3) inventory valuation and income determination". He states that emphasis is placed on the first two of these; the third purpose is a description of the assistance which cost accountants will have provided for some time. He describes modern cost accounting as dynamic and vital, and suggests that, "Today the business world typically wants students with perspective, an ability to analyze, an ability to distinguish the important from the unimportant". He identifies a number of topics as essential for early study by the students:

- ▶ the role of the accountant in the organization
- ▶ cost behaviour and volume-profit relationships
- ▶ responsibility accounting
- ▶ standard costs
- ▶ flexible budgets
- ▶ cost structures for control and motivation
- ▶ relevant costs for special decisions

He suggests, chapter 8, on motivational aspects, will enliven the study of budgets and standard costs. In the first chapter, "The Accountant's Role in the Organization", he states:

Managerial cost accounting is the most dynamic phase of the entire accounting field. Accounting's main purpose is to help managers plan and control operations..... If accounting serves only as a necessary evil - to satisfy record-keeping laws or to compile historical reports for outsiders such as lending agencies - it serves primarily a financial purpose and its major influence is forgone (pp. 3-4).

He goes on to say that management's purpose is to plan and to control. He explains that: planning means deciding what is desired, and how and when it is to be done; controlling is obtaining conformity to plans. He suggests that one of accounting's main tasks is to report expectations and performance in a clear useful manner. Up to this point Hornngren has still not stated his

perception of what it is that managers aspire to achieve; he does not refer to profitability. The management accountant is repeatedly encouraged to help management but Horngren does not explicitly state with what management is to be helped. It is not until his chapter on budgeting, chapter 6, that Horngren specifically states that, "Long-run profit maximization is the primary goal of management" (p. 165). He is concerned to ensure that accountants expand their involvement in firms beyond the stewardship role, and advises:

The accountant must view accounting broadly and learn how allied disciplines such as mathematics and statistics can be encompassed in his job. Otherwise, the management scientists, the engineers, the statisticians, and the operative researchers are going to nibble away at the controller's job and gradually devour it for themselves - leaving for the accountant only the routine duty of compiling data for income statements and balance sheets" (p. 13).

Thus Horngren described the practice of management accounting as the necessary strategy to adopt for accountants who wished to become involved with the management of the firms for which they worked. His book described how such accountants should behave in order to earn managerial consultation.

### **Horngren, edition 2**

In his preface to the second edition (1967) Horngren refers to, "the favourable reaction" to the format of his first edition. Consequently most of the changes from the first edition are minor. The second preface explains that, "The overall coverage of subject matter is about the same as was contained in the first edition, except for the addition of a new chapter on sales mix and production mix and yield variances." He does not explain exactly how he became convinced that a knowledge of these additional techniques is necessary to young accountants. The only other changes referred to in Horngren's preface are organisational. For example he advises of, "Gathering the material on process costing in one place in Chapter 19 and 20". He claims again that the goal of the book is to, "put costing in focus as a highly developed quantitative device for helping managers select and reach their objectives." Management objectives are given limited coverage. His chapter on budgeting again advises, "Long run profit maximization is the primary goal of management."

### **Horngren, editions 3-6**

These further editions of the book were published in the years shown in the table below. The prefaces to these editions refer to the widespread favourable reaction to the earlier editions while referring to academic reviews of the immediately previous editions and providing details of "improvements" which have been made.

Edition Number	Year Published	# of changes
3	1972	17
4	1977	18
5	1982	11
6	1987	9

The prefaces to the past editions contain references to the expanding range of cost (or management) accounting, for example, "Cost accounting courses now cover a wider range of topics than ever" (edition 3). The changing and expanding number of techniques required in the text are revealed to the reader but the changes are made within a clearly adopted and continuing framework; there is little discussion concerning "why" management accounting is needed beyond the clear message that its purpose is to assist managers to meet "their objectives". From edition 3 onwards the "fact" that long run profit maximization is the primary goal of management, is no longer advised to the reader as it was in the budgeting chapter of the earlier editions. Horngren is content to instruct the pupils to help managers, and to produce a book without providing the clear message that profit maximisation is the objective.

In the preface to the seventh edition Horngren refers specifically to the "strengths of the sixth edition retained and enhanced". He provides the following list:

- ▶ Clarity and understanding of the text
- ▶ Coverage of important topics, including current developments in practice
- ▶ Numerous pedagogical aids to assist student learning
- ▶ Excellent quantity, quality, and range of assignment material
- ▶ Helpful Problems for Self-Study for each chapter
- ▶ Flexible organization through a modular approach

### **Horngren, edition 7**

Published in 1991, this edition is the first to have Foster as the named co-author, however the contents and organisation of the book remain similar to the earlier editions. Over the years since the first edition Horngren has provided presenters with a number of helpful aids. Edition 7 is most impressively accompanied by:

Student Guide and Review Manual  
 Student Solutions Manual  
 Lotus Templates for Selected Problems  
 Microsoft Excel Topical Templates  
 Applications in Cost Accounting Using Lotus 1-2-3  
 Annotated Instructor's Edition (of Basic Text)  
 Instructor's Manual  
 Cases and Extended Problems in Cost Accounting  
 Solutions Manual  
 Test Item File  
 Transparencies for solutions and key exhibits in the textbook

Horngren has been successful in maintaining the popularity of his book thirty years after it was initially published. In the table below I attempt to show how the content has changed over that period of time. The edition 7 chapter names relate to the current chapters which I believe approximately cover the same issues as the edition 1 chapters. The latest chapters have been revised several times since 1962, or have been introduced since then, but I have tried to show where the overall teaching objective in 1991 was acknowledged in 1962. In some cases this is easy (for example chapter 1) but in others the decision is more complex and subjective (for example chapter 10 - the edition 7 chapter deals with different bases for: overhead absorption,

the effect on inventory and income, and capacity - these issues were addressed in the 1962 chapter though in a different manner). Where there is no equivalent coverage in the current edition I show an "X".

It can be seen that the issues in accounting which Horngren identified in 1962 are largely still considered relevant today. There are six chapters from 1962 which have no similar chapters in the current edition. Initially Horngren was attempting to provide an extension course for students who were perhaps involved in financial accounting. The chapters on internal control, ledgers and journals, and payroll accounting were probably included to increase the appeal of the book to these students. The ledgers and journal chapter was dropped from the second edition (1967) and the internal control chapter was dropped from the third edition (1972). The payroll chapter was not dropped until the sixth edition (1987).

In 1962 the boundaries of management accounting were not tightly drawn and the possibility of a strong quantitative link being developed probably persuaded Horngren to include his chapters on statistics and operational research. In edition 3 (1972) the statistical chapter was dropped and the contents spread throughout the remainder of the text as necessary. The chapter on operational research disappeared from edition 4 (1977), again with relevant techniques being drawn upon throughout the book as appropriate. In 1962 the business world was changing as more and more individuals found themselves having to learn to cope with electronic data, hence Horngren's inclusion of a chapter on that topic. By 1972 the change was largely complete and the chapter disappeared from edition 3; computerised accounting becoming a standard throughout the book.

Seven chapters appear in edition 7 but have no equivalent chapters in edition 1:

- Cost Allocation
- Operation Costing, Backflush Costing and Project Control
- Linear Programming
- Cost Behaviour and Regression Analysis
- Variances: Mix, Yield and Investigation
- Transfer Pricing
- Strategic Control Systems

Cost allocation issues were addressed in edition 1 but they only had full chapter devoted to them in edition 3 (1972), and a second chapter was added in edition 4 (1977). Transfer pricing was covered in edition 1 but it was not until edition 3 (1972) that it had a chapter dedicated to it. A chapter on variances was included in edition 2 (1967). In edition 4 (1977) a chapter on linear programming was introduced, and in edition 5 (1982) a chapter on regression analysis added. The chapters on operation costing and strategic control were introduced in edition 7 (1991). The operation costing chapter deals with "Just-in-Time" and the strategic control chapter deals with "Quality and Timeliness". Both issues have received much press in accounting literature over the past 10 years or so. Thus there has been some change of content but the changes have followed practice rather than led it, and they have not been great.

<b>Chapter</b>	<b>Edition 1 Chapter Name</b>	<b>Edition 7 Chapter Name</b>
1.	The Accountant's Role in the Organization	The Accountant's Role in the Organization
2.	Cost Terminology and Two Major purposes of Cost Accounting	An Introduction to Cost Terms and Purposes
3.	Cost-Volume-Profit Relationships	Cost-Volume-Profit Relationships
4.	Cost Accumulation for Control	Cost Allocation 1
5.	Introduction to Standard Costs -Direct Material and Direct Labor	Job Costing Services, Process Costing and Activity-Based Costing
6.	Budgeting in General: Profit Planning	Master Budget and Responsibility Acc.
7.	Cost Behavior, Factory Overhead and Flexible Budgets	Determining How Costs Behave
8	Responsibility Acc., Reports & Motivation	Job Costing in Manufactur. Perf. Reps.
9.	Standard Costs & Product Costing	Flexible Budgets and Standards 1
10.	Overhead: Refinements, Limitations and Service Departments	Income Effects of Alternative Inventory Costing Methods
11.	Review Illustration of Standard Costs and Flexible Budgets	Flexible Budgets and Standards 2
12.	"Direct" Costing for Perf. Measurement, Pricing & other Decisions	Pricing Decisions, Product Profitability Decisions and Cost Information
13.	Relevant Costs: A Key Concept in Special Decisions	Relevance, Costs and the Decision Process
14.	Introduction to Capital Budgeting	Capital Budgeting and Cost Analysis

Chapter	Edition 1 Chapter Name	Edition 7 Chapter Name
15.	Joint Costs and By-Products	Cost Allocation: Joint Products
16.	Process-Costing Techniques	Process-Costing Systems
17.	Spoilage, Waste, Defective Units & Scrap	Spoilage, Reworked Units and Scrap
18.	Non-Manufacturing Costs	Man. Control Systems Choice & Applications
19.	Inventory Planning, Control and Valuation	Operations Management and the Accountant: Materials and Inventory.
20.	Rate of Return on Investment for Judging Managerial Efficiency	Measurement and Executive Compensation
21.	A Closer Look at Capital Budgeting	Capital Budgeting: A Closer Look
22.	Accounting Systems and Internal Control	X
23.	Factory Ledgers and Special Journals	X
24.	Integrated and Electronic Data Processing	X
25.	Accounting for Payroll	X
26.	Cost Accounting in the CPA Examinations	App. C = Cost Accounting Exams.
27.	Decision-Making: Uncertainty, Subjective Probabilities, and the Accountant	Decision Models, Uncertainty and the Accountant
28.	Cost Accounting and Statistical Methods	X
29.	Cost Accounting and Operations Research	X

## AN EXAMPLE OF A SELF ASSESSMENT TEST (SAT)

0341. 491A

DEPARTMENT OF ACCOUNTING AND FINANCE ACCOUNTING FOR CHANGE  
IN ORGANIZATIONS AND SOCIETY: SAT 3

Please keep your answers as concise as possible. You are encouraged to quote directly from the class readings as well as to answer partly in your own words. Try to achieve a good synthesis of both.

1.
  - (i) Some commentators believe that accounting research is a means of excusing accountancy practice(s), others see it as an attempt to gain public acceptance of accounting standards. Identify commentators in each of these groups. (2)
  - (ii) Explain what Sterling describes as 'trained incapacity' in accounting. (4)
  - (iii) According to Hopwood (1988), how is the profession given authority to legitimate its institutional role? (4)
  - (iv) There appears to be a hidden agenda concerning the world of accounting and its research activities; explain this appearance. (4)
2.
  - (i) "Accounting systems in practice become part of the real world, although...they are fundamentally an abstraction and depiction of this 'reality'..."

How do the authors of this statement attempt to explain its apparent internal contradictions? Use, so far as you are able, interlinked quotations from those authors own writings to succinctly offer an explanation. (6)

- (ii) Briefly give your own assessment of the degree of success of this attempt. (3)
- (iii) "...methodological choice is necessary and...each...has to make up his or her mind about it."

Briefly but clearly explain. Do you agree? (4)

3. (i) Explain "the dilemma...that makes significant learning improbable if not impossible". (6)
- (ii) Clearly and briefly give your own considered viewpoint about the dilemma and its author's credibility in this respect. (6)
4. (i) ...field research...will become an increasingly important and necessary method for more accounting researchers.

Explain the author's justification for the above statement and evaluate its credibility briefly and clearly. (4)

- (ii) What are the "number of barriers" in question? (2)
- (iii) Detail the "several tactics" involved. (2)
- (iv) Very briefly enumerate the "threats to validity and reliability in field study research". (4)
- (v) State the very general nature of the three strategies involved. (3)
5. Consider, in relation to the integrity of academic accountants the following propositions:
- (i) Should accounting research relate or be 'mixed up' with politics? (2)
- (ii) Is accounting essentially an apolitical matter or field? (2)
- (iii) Concerning academic accountants who challenge received accounting wisdom, is an unwillingness to speak out and communicate the political implications involved to a wider audience a failure or a virtue on their part?(2)
- (iv) Should accounting issues be 'popularized' by writing for wider audiences, in a responsible fashion? (2)
- (v) Explain your understanding of 'primness' in the context of this question. (2)

6. (i) Of what use are intersubjective relations? (4)
- (ii) Why must accounting researchers be among the most skilled at rhetoric? But are they? (2)
- (iii) What does the fact that, "knowledge can only be linguistic" result in? (2)
- (iv) Why is the putative province of epistemology not philosophical, but social? (2)
- (v) What does Habermas mean by the term "argumentation"? (4)
7. (i) What three questions does Braverman raise about accounting? (6)
8. (i) Explain what NAR stands for, and what a principal effect of NAR is. (4)
- (ii) According to Arrington and Francis (1993) what is accounting intimately wedded to, and implicated in? (4)
- (iii) Suggest two pieces of evidence which suggest that the influence of accounting has peaked.(2)
- (iv) Explain how Munro sees the relationship between traditional methods of costing and just-in-time methods of production scheduling. (4)
- (vi) If pressed, how would most preparers and users of accounting information describe the process by which the figures are generated?(2)

**EXPOSITIONS: ACCOUNTANCY AND SOCIETY A COVENANT DESECRATED**Accountancy and Society - A Covenant DesecratedAbraham Briloff

**Failure of accountability in the public and private sectors has created a socio-economic-legal-philosophical dilemma**

Examples : The Savings and Loan Industry  
The United States Government  
HUD

**Failure of audit firms to fulfill their societal role**

Example: Lomas Corporation

**Failure of the Securities Exchange Commission, Standards Boards and other regulatory bodies to regulate business combinations, goodwill, internal controls and income tax**

**Undermining of the profession through creative accounting techniques**

Example: RJR Nabisco LBO

**Failure of independent professionals to act as such**

## CONCLUSION

Greater and more intensive scrutiny be given to activities by professional bodies (ie. FASB)

Auditors to exercise better judgement in determining which GAAP principles give fairest presentation of financial statements

Committed accountants - should have new qualification "certified public auditor"

Professionals to have greater integrity

Government to be more responsible

## QUESTIONS

Do you believe that the sort of events described by Briloff were caused by a temporary problem in the United States? or,

Do you believe that similar problems to those he describes could happen at any moment in most Western societies?

Are there any New Zealand examples of public / private deprofessionalism occurring?

Do you agree with Briloff that the problem concerns primarily those who set the standards, but **all** play a part in maintaining the professions' integrity and respectability

What are your views concerning Management Advisory Services?

Are they a good thing or do they, as Briloff suggests, compromise the independent audit responsibility?

Are people, simply providing a means to get around GAAP and maximise profitability?

## Accountancy and Society - A Covenant Desecrated

Abraham Briloff

Trend towards accelerated deprofessionalization of accounting by providing specific examples in the public and private sectors.

**No 1 : The failure of accountability in the public and private sectors has created a socio- economic-legal-philosophical dilemma - goodwill a major problem**

Example: The Savings and Loan Industry

- Extreme use of creative accounting (particularly in use of goodwill)

The Savings and Loan Balance Sheet was loaded with deficits from takeovers which were recorded as goodwill

Result: Exaggerated year-to-year profits and the accounting information did not represent a true account of affairs

Also: Several of the Certified Public Accountants (CPA's) did not audit or report Savings and Loans's financial or internal control problems in accordance with professional standards

Emphasises the importance of the audit function to provide useful information to those users of the information eg. depositors, investors etc.

Funny Example: United States Government implemented a newly formed Federal agency - The Resolution Trust Corporation - to run a salvage operation to clean up the previous unprofessional acts in the savings and loans industry

But the President didn't want the effects of the agency on the budget so the Government used some creative accounting methods of its own!!!! through:

- Off-balance sheet financing and
- the suppression of losses

Another example: HUD - Departmental programs which reflect mis-management and favouritism eg. The Land Development Mortgage Insurance Program

- established to provide mortgage insurance for construction of affordable housing,  
BUT - some went to luxury and resort projects (ie. political friends).

#### **No. 2 - Failure of audit firms to fulfill their societal role**

Critical responsibility of the independent auditor to probe the entity's system of internal control

Have an obligation to society and are not fulfilling it ie. critical of particular accounting firms in their audits of particular clients (not picking up or testing properly)  
eg. Points to Lomas Corp. which exploited GAAP to keep shareholder equity above \$500 M (mandate for banking agreement) - Took FORM over SUBSTANCE.

#### **No. 3 - Failure of the Securities Exchange Commission (SEC) , Standards Boards and other regulatory bodies to regulate business combinations, goodwill, internal controls and income tax**

The accounting profession resisted SEC endeavours to implement legislation to "make companies keep accurate records and establish and maintain a system of internal accounting control"

SEC said they would renew the need for such legislation after three years - IT DIDN'T

Inspector General needs to investigate more and understand the urgency of the problem posed.

#### **No. 4 - Undermining of the profession through creative accounting techniques**

Failure of the accounting profession to comprehend it's role and responsibility in the merger and acquisitions

Not regulated - and accountants take advantage of it!

Points to new environment of LBU's (leveraged buy outs) and MBU's (management buy outs) and Junk Bonds

Today's problem in purchase accounting is burying the cost of acquisitions as "Goodwill" - Result: Mis-matching of revenues and costs

Emphasis today on cash-flows - Discouraged to follow GAAP (ie. ignore write-offs)

Example: RJR Nabisco LBO

Company called RJR Nabisco valued at \$12 Billion

To briefly summarise, KKR acquired about 74% of RJR stock for \$20.3 Billion  
(James - Diagram!!)

Borrowed \$13 Billion from banks which was the total capitalisation of the corporation  
(prior to acquisition attempt).

By this stage KKR affixed a value and paid \$26 Billion on RJR and took over  
KKR accounts produced showed \$7 B equity and \$23 B debt

3 : 1 debt/equity ratio

Briloff produced a pro-forma balance sheet - Equity \$1.5 B and Debt \$30.7 B  
Debt / Equity ratio of 20 : 1

KKR Problems found: Treated \$1.8 B of debt as equity  
Counted \$4.1 B of preferred stock as equity  
( goes directly against SEC standard)

So, Entity's tangible net assets only \$9.9 B which compared against \$30.7 B debt is  
TERRIBLE!!!! (no wonder the corporation hid it)

Ended up paying \$26.2 B

Issue: Goodwill write-offs (\$22 Billion in this case) are to be ignored because they are  
not a cash cost

Must not be recorded as intangible, but is cost outflow to be dispersed over two years.

Point made: Obsession with cash flow ( Cash flow analysis instead of value of  
operations)

Sacrificed R & D costs for cash flow

Apply to Govt. for grant to do R & D

(this is not appropriate treatment)

Reiterating the major point: The undermining of the accounting profession through  
creative accounting techniques

#### No. 5 - Failure of independent professionals to act as such

Briloff's Points:

To extend "public watchdog" function to all aspects of the accounting professions'  
responsibilities to society:

- to assume full, fair, open and timely disclosure regarding governance and  
accountability of the corporate enterprise

- MAS (Management Advisory Services)<sup>are</sup> compromising the primary commitment of  
the U.S. CPA certificate (~~have~~<sup>to have</sup> independent audit responsibility for <sup>the</sup> benefit of 3rd  
parties)

- Relaxation of rules by those in the profession

- Points to those in the profession who set standards as being the ones debasing  
professionalism

#### CONCLUSION

Briloff wants a higher level of consciousness towards accounting treatment

- Greater and more intensive scrutiny be given to activities by professional bodies  
(ie.FASB)
- Auditors to exercise better judgement in determining which GAAP principles give  
fairest presentation of financial statements
- Committed accountants - Should have new qualification "certified public auditor"
- Professionals to have greater integrity
- Government to be more responsible

TEACHING AND LEARNING DEVELOPMENT UNIT  
0341.491 Accounting for Change in Organisations...

COURSE APPRAISAL RESULTS  
Class size: 6

Nov-94 TLDU  
% sampled: 100.0%

Q#	Question text	Scale	Freq	%	Cm %
1	Overall rating of course	Excellent 1	2	33.3%	33.3%
		Very Good 2	4	66.7%	100.0%
		Satisfactory 3			
		Unsatisfactory 4			
		Poor 5			
Mean: 1.7					
			6	100%	100%

Teaching - Martin Kelly

2	Overall rating of teaching	Excellent 1	1	16.7%	16.7%
		Very Good 2	4	66.7%	83.3%
		Satisfactory 3	1	16.7%	83.3%
		Unsatisfactory 4			100.0%
		Poor 5			
Mean: 2.0					
			6	100%	100%

Karen Barbour - Appraisals Officer,  
Teaching and Learning Development Unit,  
University of Waikato.

COURSE APPRAISALS FROM THE TLDU


APPENDIX 5

TEACHING AND LEARNING DEVELOPMENT UNIT

COURSE APPRAISAL RESULTS

Jun-94 TLDU

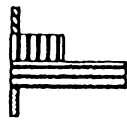
0341.491A Accounting for change in Organisations and Society - T Low, M Kelly

Q#	Question text	Scale	Freq	%	Cm %	
A1	Overall rating of course	Excellent 1 Very Good 2 Satisfactory 3 Unsatisfactory 4 Poor 5		3 5 7 7	13.6% 22.7% 31.8% 31.8%	13.6% 36.4% 88.2% 100.0%
Mean: 2.8						
			22	100%	100%	

TEACHING - MARTIN KELLY

A2 Overall rating of teaching

Mean: 2.7

Excellent 1		1	4.8%	4.8%	
Very Good 2		6	28.6%	33.3%	
Satisfactory 3		13	61.9%	33.3%	
Unsatisfactory 4		1	4.8%	95.2%	
Poor 5				100.0%	
			21	100%	100%

Karen Barbour - Appraisals Officer,  
Teaching and Learning Development Unit,  
University of Waikato.

APPENDIX 6

AN UNSOLICITED LETTER FROM A STUDENT TO THE COURSE CONTROLLER

23 August 1994

Martin Kelly  
 Course Controller for Accounting for Change  
 School of Management Studies  
 University of Waikato  
 Private Bag 3105  
 Hamilton

Dear Martin

I am writing you this letter in appreciation of the paper I have just completed in the first semester titled 'Accounting for Change in Organisations and Society'. There is no doubt whatsoever, that 'Accounting for Change' has changed my personal outlook on life and has prepared me to tackle the 'outside world'.

The key aspects of the course which I found valuable:

- The work load in this course has stretched me to the breaking point. When considering the effort the course demanded, and also juggling assignments from other courses, you soon realise what your work load capacity is. However, the rewarding factor about this course was, the more effort you put in, the more you personally got out of it.
- 'Accounting for Change' has also made me critically aware. Previously I use to take articles or statements at face value. Now when I hear someone's viewpoint, I look deeper to examine his/her assumptions for saying that comment.
- The involvement with outside speakers has made me more pro-active in class. Before this course, I was a classic example of a person who sat at the back of the room trying to do as little as possible. But now I have the overwhelming desire to stimulate class discussion

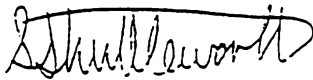
and lead from the front. Because of this desire, I now have greater confidence in what I say, and my communication skills have also improved. This improvement was accomplished by having a challenging discourses with outside speakers who inevitably have a greater knowledge than myself.

- My team skills have also improved through the involvement of this course. A considerable amount of work was conducted with other colleagues in the class. This was very helpful as this involvement simulated what can and will occur in the working environment. I learnt valuable skills such as delegation, co-operation, planning and even supportive skills which will help me in the future.
- Finally, through my involvement with this paper, my other course have improved through the lessons I have learnt.

These are the main reasons why I shall never forget what I have learnt from 'Accounting for Change'. Too many courses at Universities are crash taught, and then forgotten. I am positive this will not happen to me, as now I am not an individual who is narrowly focused but a person who possesses an open mind.

Once again, I would like to say thank you for your effort in making 'Accounting for Change' so valuable, and could you also pass on my thanks to Tony Lowe.

Yours sincerely



Samuel Shurtleworth

## ASSIGNMENT FOR 1994 B SEMESTER B CLASS AND ONE SUBMISSION

0341. 491

DEPARTMENT OF ACCOUNTING:  
ACCOUNTING FOR CHANGE IN ORGANIZATIONS AND SOCIETYASSIGNMENT: SEMESTER B, 1994**CHANGE (FOR THE BETTER?) IN THE LEARNING ENVIRONMENT  
IN THE SCHOOL OF MANAGEMENT STUDIES**

*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. 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.*

*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. Target length 3,000-4,000 words, to be submitted by 4.00 p.m. on Wednesday, 14 September.*

*The quotations have been placed under one of a set of group headings which may help you to focus better on specific issues. If you wish you may reference the following quotations within your papers simply by reference eg. A3, D19, etc. You need not comment on all of the areas identified in the quotations, choose the areas which you feel most strongly about and provide comment on them.*

The following quotations are taken from the books:

*Boud, D. (1981). Developing student autonomy in learning. London: Kogan Page.  
Rogers, C (1983) Freedom to learn for the 80's. Columbus: Bell and Howell.*

*Where the references sources are prefixed with an "R" the source is Rogers (1983); all other references come from Boud (1981).*

## A) THE 'LARGER' PROBLEMS OF EDUCATIONAL PRACTICES

1. It is in fact nothing short of a miracle that the modern methods of instruction have not yet entirely strangled the holy curiosity of inquiry; for this delicate little plant, aside from stimulation, stands mainly in need of freedom; without This it goes to wrack and ruin without fail. Albert Einstein (Rp. v)
- 2.. Somehow in the United States [and NZ?], we have managed to transform one of the most rewarding of all human activities into a painful, boring, dull, fragmenting, mind-shrinking, soul shrivelling experience (Hall, 1977, Rp. 12)
3. [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 (Rpp.255-256)
4. At an unconscious or un verbalized level, there is this desire for the products of our schools to be obedient, good followers, willing to be led. Those who are independent who think for themselves tend to "rock the boat". It is easier to manage an industry or an army with men and women who have learned to conform to the rules (Rp. 304).
5. [There are bodies whose interests are different from educationalists and employers]. The curriculum dictated by these 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 (p. 202).
- 6.. 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 (p. 58).
7. Some themes of very general interest in higher education were discussed - what should be its aims - to ensure that all students passed the examination with high marks? or to 'develop the whole man (sic)'? Personal motivations for teaching were discussed (p. 51).

## B) THE ROLE OF TEACHERS

8. [We should aim] toward helping teachers to grow as persons, finding rich satisfaction with their interaction with learners (Rp. 3).

9. Teachers themselves are a most important resource and they should make themselves readily available to the students (Rp. 149)

10. [He believed that in the 1960s] the *raison d'etre of universities was the pursuit of truth*, he was disenchanted with what he actually saw. Dedication among staff was unusual. In the case of political science and psychology, he expected those subjects to leave their mark on the political values and self awareness of the students undertaking them but this was not apparent. In short he began to doubt the integrity of tertiary institutions and the effectiveness of their programmes (p. 161).

11. The basic aim of academic teachers is to encourage students to become increasingly like their teachers. This is not to be understood as the mere production of replica but rather the gradual enlargement of a community which shares in the creation of knowledge, ideas, skills and values. As teachers our work is [should be?] guided by the aim of sharing our intellectual interests and skills and encouraging students to develop these further so that they eventually transcend contemporary academic achievements (p. 209).

## C) LARGER SOCIETAL PROBLEMS WHICH THREATEN EDUCATION

12. 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 (Rp. 13).

13. The president of Yale University, Dr. Bartlett Giametti, spoke for many...'A self-proclaimed 'Moral Majority' and its satellite or client groups, cunning in the use of a native blend of old intimidation and new technology, threaten the values of the nation. Angry at change, rigid in the application of chauvinistic slogans, absolutist in morality, they threaten through political pressure or public denunciation whoever dares to disagree with their authoritarian positions; using television, direct mail and economic boycott, they would sweep before them anyone who holds a different opinion" (Rp. 15).

14. The unilateral model of control and assessment in education is a form of political exploitation, of oppression by professionalism. The academic maintains the myth of superior excellence and educational expertise from which the student is necessarily debarred... [the academics] condition students to see themselves as inadequate... Psychodynamically, the academics deal unawaresly 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 (p. 60).

15. 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 (Rp. 148).

16. More generally, and quite apart from the specialized skills which higher education is concerned to foster, we [?] value a society in which people are able to think and act independently, to exercise freedom of choice after rational [?] reflection, and can conduct their own lives without having their minds made up by others... For without our own distinctive individual contributions there will be nothing worthwhile to share (p. 209 emphasis added).

#### D) SOME REPORTS OF BAD TEACHING PRACTICES

17. Students in a "good" medical school... felt that they were being lectured to death... Every day they sat passively while faculty... spewed enormous boluses of facts at them. There were blistering testimonials about the poor quality of the lectures, of insufficient time for study. of the absence of personal contact with the faculty, of school unresponsiveness to their needs or their complaints... Selected students were paid to attend and record the lectures... sometimes as few as ten [of 200] attended the lecture... The lecturer would march to the podium and go through the whole incredible ritual of giving the lecture... The utter absurdity of the lecture system is clear (Rp. 15).

18. To most people, teaching involves keeping order in the class, pouring forth facts, usually through lectures or textbooks, giving examinations, and setting grades. This stereotype is badly in need of overhauling (Rpp. 17-18).

19. The prevailing model for assessing students work in higher education is an authoritarian one. Staff exercise unilateral intellectual authority: they decide what students shall learn, they design the programme of learning, they determine criteria of assessment and make the assessment of the students... [The student] is subject to the intellectual authority of an academic elite who have the power to exercise a very high degree of social control on the exercise of his (sic) intelligence and on his future social destiny by intellectual grading. The issue here is a political one, that is, it is to do with the exercise of power. And power is simply to do with who makes decisions about whom. I have power *over* people if I make unilateral decisions to which they are subject. I share power *with* people if I make decisions on a bilateral basis in consultation with them. (p. 55).

20. The administration also usually demands neat ranking of students according to exact numerical criteria of performance, with pass-fail decisions sometimes dependent on one or two percentage points (p. 197).

21. Authoritarian control and assessment of students breeds intellectual and vocational conformity in students. Given a predetermined syllabus, learning in a way dictated by others, taught by those who make the continuous and final assessment often according to hidden and undisclosed criteria, the average student has an understandable tendency to play safe, to conform... to get through his (sic) final exams by reproducing what he believes to be staff-approved knowledge (p. 58)

## **E) CONSIDERATIONS ON STUDENTS' MATTERS**

**22.** Student: I like some teachers as friends. But when they get into their *teacher* roles, they're boring, too. Students don't have the guts to *confront* the teachers and administrators and tell 'em what they feel (Rp. 25).

**23.** Student: We are so ingrained (in the old mode) that it is like we are sitting here wanting to submit to anything they'll do to us (Rp. 86).

**24.** Could it [the classroom] be a place where mutual learning takes place, where you learn from the others, and they from you; where the "instructor" learns from the class, and the class from the instructor? (Rp. 25).

**25.** Student reticence and resistance to taking responsibility for learning are likely to be among the first problems the teacher will meet. Many existing courses unconsciously encourage dependence and, if a teacher who wishes to foster independence finds him or herself immersed in such an environment, problems can and do arise (p. 13).

**26.** Some students do not wish to accept more responsibility for their own learning. They prefer to cast the teacher in the role of expert and are quite happy to do little more than take notes and read books as directed. The analogy with doctors and patients is quite strong; we even prescribe texts... A teacher, however, has an obligation to try to ensure that certain things are learned and this responsibility cannot be abdicated in favour of leaving everything in the hands of the students. To do this would be to give up the very idea of teaching (p. 80).

**27.** Another very significant element he 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 which encourages an overriding concern with passing examinations and which has consistently failed to develop an interest in the kind of learning which is personally meaningful and satisfying (p. 207).

**28.** Student: 'To survive I must go along with the system and divine what is expected of me. I must accept the fact that I am here so that other people can do it for me and to me and tell me whether I may have it or not' (p. 58).

**29.** 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).

**30.** It became painfully obvious that many of our best students were completely alienated by the education they had received at school and university (p. 85).

**31.** If students showed so little interest in managing their own learning why should I bother? Yet something continued to niggle at me. Was it simply that students did not want to take responsibility for their own learning, or was it that they lacked the confidence in themselves to do so? (p. 87).

## F) HAVE WE GOT IT RIGHT?

32. There was no grading, merely 'pass' or 'fail'... There was greater separation between professional bodies and academic institutions and this emphasized the possibilities for developing more than the values, skills and knowledge of the existing profession. 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 (pp. 161/162).

33. Another problem caused by the system of partners was the formation of favourites or complaints about partners who had not prepared properly. My [response] was to try to persuade the members of the group not to let the partner establish a tone, or style, for the whole partnership... (p. 101).

34. In the 1960s... newer institutions... gave greater emphasis to the social sciences. Often the aims of these courses were directed explicitly at personal development and changing values. 'Education is a subversive activity' became a cliché. But... rarely did I see significant shifts in awareness and values, or even a maturing of attitude. The attempts, as often as not, backfired with ritual learning and a sense of achievement that was more apparent than real (p. 164).

35. Too often it seems, students and their teachers are plunged into new ways of teaching and learning on the assumption that they can pick up the new skills needed. Sudden and unprepared impositions of the demands and responsibilities of extensive autonomy in learning can be counter-productive... both students and teachers need to learn to cope with the new kinds of role they will be expected to play... long standing assumptions about the function and behaviour of an academic teacher may need to be changed (p. 193).

## G) THE WAY FORWARD?

36. I began to believe that the most important skill the students should obtain from the course was the ability to formulate good questions (Rp. 74).

37. 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 (Rp. 120).

38. There is an urgent need for all programmes of higher education between now and the end of the century to be geared to developing the skills of autonomous learning... the new emphasis in higher education must be on the *process of learning* ... [We need] a fundamental restructuring of our way of thinking about the purpose and nature of education... the purpose of education is *learning* ... frequently *teaching* interferes with learning (pp. 8/9).

39. 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 (Rp. 126).

AN EXAMPLE OF A STUDENT'S REPLY

DEPARTMENT OF ACCOUNTING AND FINANCE

0341.491B ACCOUNTING FOR CHANGE IN  
ORGANISATIONS AND SOCIETY

ASSIGNMENT : SEMESTER B, 1994

CHANGE (FOR THE BETTER ?) IN THE  
LEARNING ENVIRONMENT IN THE SCHOOL OF  
MANAGEMENT STUDIES

BILL HALE

DUE DATE : WEDNESDAY, 14 SEPTEMBER

## **INTRODUCTORY STATEMENT**

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

The following opinions are based on my experiences and observations during the seventeen years I have been a student in the education process. Where possible I have provided my own ideas on how the School of Management Studies (herein referred to as the School) may improve how its courses are conducted.

The paper is divided into a number of sections which occasionally overlap making some points relevant to more than one section.

## **THE IMPORTANCE OF INQUIRY IN THE LEARNING PROCESS**

Inquisitive work often reaps the greatest rewards in the education process (see A1). It is those works that inquire and break new ground that truly stand out. Comparatively, those works which merely cover a review of that which already exists can never reach into the realm of being truly excellent. Inquiry must be stimulated by more than mere requirement for students, as a personal interest or desire is necessary for the process to become a "significant" learning experience for the student. In

*this respect the* existing education system often fails miserably.

When, as is most often the case, a student is told to research a particular topic, the educator has little knowledge as to whether the topic is of interest to the student. As a result the student must accept an assignment which does not provide inspiration. From the outset of the assignment the student may lose interest and the only goal for him/her is to finish the assignment as quickly as possible, producing an effort which will satisfy the marker's criteria as best as possible. Thus the very essence of the education process is extinguished at the outset - the desire to learn.

Personal experience of this nature has been evident throughout my university career. Assignments have been set with no choice or selection on my behalf, and as a result of the lack of choice interest has often been extinguished from inception. The most recent example of this would be in the Corporate Finance course I am currently taking where an assignment to report on a stock exchanged listed company was detailed down to the company being assigned to me by alphabetical order. The result of the assignment was a one-night effort on a company of which I had no interest in whatsoever. Even a small amount of selective choice on behalf of the class would have allowed students to examine a company of interest which would have provided a greater stimulation to learn.

✓

## CULTURE IN EDUCATION

The transmission of culture through education occurs as values are passed on from the teacher to the student (refer A3). The problem which arises here is that the value or belief structure of the educator should not be enforced upon a group of diverse individuals. Instead those individuals should be presented with a range of belief structures and it should be left up to individual choice to determine the applicable values that are chosen. This system would lessen the passing on of inherent biases from one generation to another and make for a more diverse and accepting society.

✓

I would contest Rogers' claim that "the modern individual is assailed from every angle by divergent and contradictory value claims" (A3). For most individuals who do not pass secondary education levels, rarely are any divergent claims presented. The only contact I had during secondary school was through social studies classes where the belief structures of other societies are briefly encountered. An example which springs to mind was the studying of the caste structure of India.

Not until higher tertiary education were differing value claims presented to myself. Initial contact was brief and provided through a first year philosophy paper. Since then the management degree has done little to present viewpoints differing from neo-classical economic based techniques and skills.

✓

Howard Davey's third year Accounting Theory course covers a range of different viewpoints providing many excellent critiques of current practices. However the articles, incorporating copious amounts of academic rhetoric leave the poor student gasping like a stunned mullet for comprehension. An example of such accounting rhetoric may be found in Abraham J. Briloff's article "A Covenant Desecrated" which includes such words as bacchanal and proclivities in a single sentence. The flow of the article is lost and interpretation of the sentence becomes near-impossible.

The range of different truth claims and philosophies should be presented in as simple a manner as possible to gain not only student interest but also understanding. Instead the terminology tends to make students wade through the material without gaining full understanding. For myself and many classmates the objective was to read and memorise the material for short term purposes without necessarily learning and gaining long term understanding. Rhetoric is thus a major inhibitor in the learning process. Perhaps academic writers should learn to write in simple English to gain the understanding of a wider audience rather than to gain praise and acknowledgement of a few colleagues.

I believe that for many individuals it is all too easy to slip through the education system and into the "real world" living "out one's life without examining the nature and the assumptions of that system" (AS). Those who do attempt to examine the assumptions often become bogged down in unnecessary wordage which

must be thoroughly examined before the actual material may be understood. ✓

### **CONFORMITY AND SOCIAL CONTROL IN AUTHORITARIAN EDUCATION SYSTEMS**

Education seems to provide students who are conformists conditioned to think in a particular way (refer A4 and A6). This result seems to be in contradiction with the goals of education as surely the process is about learning how to examine, understand, think and create not of how to regurgitate material.

As part of the learning experience students should be encouraged to create and present their own arguments and thoughts. Even if a student's thought is way off base or completely and utterly incorrect it is important for them to express it. When a student's ideas are rebutted, this is not negative but in fact a positive part of the learning experience.

Despite attempts by the School to provide a structure in which to encourage the espousal of personal ideas the fact is that it very rarely occurs. Throughout the earlier years of the degree students (supposedly) attend large lectures where there is little encouragement for students to present their own ideas (see D17).

I believe this situation is due to three factors :

1. Few lecturers devote time to fielding ideas from the class, and prefer to present their material in the time available.

2. Few lecturers desire for the material they are presenting to be challenged and possibly undermined.

3. Only the most confident or boisterous of students are willing to risk embarrassment by presenting their thoughts to a large group (see E22).

The first point is based on observation as many lecturers do not provide any opportunity for questions, and are only interested in clarifying the position they have already presented, rather than debating its worth. The second point is merely a reflection of human nature as no one wants to look like an idiot by having their position and possibly their belief structure undermined. Many lecturers say they want debate, and for points to be challenged but I have yet to see one concede that a point made by a student is more valid than the one they have already made. Thus a situation arises of "you may challenge what I am saying, but I won't change my position".

The third point is initiated by the education process in earlier years as students are not encouraged to debate and thus become accustomed to speaking up, especially in larger classes. Therefore only the confident students will speak up, the result being that often the same students are speaking over and over again whether or not they have valid points to present.

Tutorials are a more favourable situation for students to overcome this third point and speak their mind as they only risk potential embarrassment in front of ten to fifteen people rather than two hundred. However many are still unwilling to put forward their own personal viewpoints. Shyness or lack of public speaking

confidence could well be a major factor in this. This situation may be demonstrated in some courses which I have sat through with students who have not said one word during a whole semester.

Another barrier towards student participation is an aggressive atmosphere. Often the tutor or students are unwilling to back down on their point and badger students who oppose their views. One colleague in a graduate class of only twelve people has told me "I would be willing to contribute only the environment is too aggressive".

In many courses the topics discussed are of technical terms and precise details thus only numbers, facts and figures of set problems are discussed during tutorials rather than issues and assumptions. Here again the environment is not conducive to a thinking, learning student to speak their mind as the topic is not considered debatable. ✓

To improve the learning process in this area it is important for the School to encourage participation. This is achieved in some courses through the awarding of a token "participation grade". However many students will sit silent and unobtrusive, not offering their thoughts or opinions.

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. It would be essential to base the grading of the course significantly around participation and speaking skills. The course content would have to focus upon topics which provide social and emotive interest to students to stimulate good quality discussion (see C15).

From personal experience public speaking is not popular by students and many may disagree with the need for such course. An example of how despised presentations are stems from the second year Business Communication course in which presentation skills are encouraged. However the weight of the presentation is so insignificant that when I sat the course many students elected to sacrifice their ten per cent and not give a presentation at all.

#### **THE INFLUENCE OF OUTSIDE BODIES ON THE EDUCATION PROCESS**

In reference to the A5 quotation the influence of the New Zealand Society of Accountants (N.Z.S.A.) upon the courses run by the School must be considered. Should the teachings required by the N.Z.S.A. not coincide with the skills necessary for employment, or be considered invalid by educators then the loser will ultimately be the student who will waste their time and effort learning irrelevant material. This situation has arisen during my time in the Bachelor of Management Studies programme where I have been required to learn material that seems totally irrelevant for my interests and future career and has been totally unfulfilling. An example of this is the third year Auditing course which is compulsory but was of no interest to me then or in the future.

It seems that added flexibility should be provided to allow students to set their own course more significantly. As part of this improvement I see a great benefit in the provision of personal supervisors in the relevant department who are assigned to a student and who can guide and advise the student throughout their career.

The introduction of a personal advisor scheme would have benefits for the student in not only having a mentor figure but also in breaking down the barriers between students and lecturers, as many students are apprehensive about meeting or talking with lecturers. A personal example of this is my experience of having Professor Tony Lowe as a supervisor for my 499. At first I felt very overwhelmed by him but by the end of the project I felt I had developed a personal relationship based on respect. As a result 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. These kinds of relationships are very helpful to encourage students to become more involved in their work.

### **THE IMPORTANCE OF TEACHERS IN THE LEARNING PROCESS**

Students do their learning from a number of places. Undoubtedly the most important resource they have are teachers (refer B9). Due to their wealth of knowledge and experience teachers may provide information based not only on their own teachings but on wider teachings on many subjects. This may lead to much independent learning by students especially when guidelines are

given by teachers on topics for further research.

The teacher's role should not be to spoon feed their students. They should not provide all the questions and all the answers (as they see them). Instead the role of teachers should be to provide a knowledge base, encourage further learning on topics and provide stimulation. Teachers should encourage the creation of new and individual ideas by students and should guide them to sources to not only form these ideas but also to enhance them. Nothing is more rewarding to me when doing study than to become interested in a topic, do my own research and create my own ideas, present them to a lecturer and to be told that my work is of worth. This feeling is far beyond being told "that was a good review of extant literature". The most rewarding course I have done to date was my 499 as the ideas and techniques used were developed and often initiated through my own views (see G39).

Encouraging and guiding this individual work should be a major part of the teaching role. Those with knowledge, the educators, should disseminate this knowledge to the students in such a way that the student does the learning for themselves, rather than being told. In this way students can grasp the full rewards of education, that of self-learning, building self-confidence and esteem and learning to question and examine, and not just accept what is put in front of them. ✓

## **SOCIETAL PROBLEMS REFLECTED IN THE EDUCATION PROCESS**

I see the problems expressed in references C12 and C13 being inapplicable to the School. This is because the "truth" as taught by some lecturers is questioned by others. Due to such contradictions students will come into contact with the questioning of assumptions and "truths" and will not be taught any absolute rights and wrongs.

As part of the learning experience in the School my colleagues and I have learned to question and not accept all assumptions as they stand. Change is addressed in courses such as this one allowing students to make their own decisions as what they see is right and wrong. Also students learn that they may subscribe to one idea at one point in time, but they may alter their views to accept different schools of thought as their education progresses. ✓

## **THE UNILATERAL MODEL OF CONTROL AND ASSESSMENT**

The model of control and assessment as expressed in C14, D19 and D20 leads to a master-servant relationship rather than a teacher-student one. The system of assessment and grading is often a bone of contention among students who feel they are being dictated to and that the system provides little incentive to produce individual and creative work. Instead the student endeavours to produce work which conforms to the marker's mode of assessment and criteria, even if it is contrary to the student's beliefs, values or ideas (see E27). ✓

Personally I believe that many students regard the system of marking as unfair in that no negotiation is available between the parties involved as to the relative worth and content of the work required. The situation may be compared to the current employment conditions as created by the Employment Contracts Act where the extent of the negotiations between employer and employee is "if you want the job these are the conditions".

Recently one course I take, Environmental Accounting, allowed the students to determine the worth of the relative pieces of assessment determined on the amount of effort we had put into each piece. This openness stemmed as much from disorganisation on the lecturer's part as it did from any desire to provide a fairer system of grade allocation.

Perhaps an alternative to the current grading system where each piece of assessment is determined and relative marks allocated by the course controller could involve student participation. If the lecturer(s) provided a list of possible pieces of assessment and the students could then determine which pieces of work they would like to do and the relevant weighting of each. This system could work within specific guidelines. For example between three and five pieces of work must be completed and none is to be worth over 40% of the total grade. Where courses are to include a final exam a general consensus would be needed to determine the weighting of the exam. A time limit for all weightings to be finalised, perhaps two weeks from the commencement of the course, would allow students time to organise their work load and make

their selection without letting the process drag on indefinitely. This situation would teach students to make decisions and take responsibility for those decisions. The unilateral model of control and assessment would be relaxed and the power imbalance between lecturer and student would be addressed.

Such an approach may be difficult to administrate, and therefore may only apply from say the second or third year onwards where class sizes are more manageable. This would allow the students to become a part of their course as Accounting For Change attempts to do. To hear a lecturer say "This is your course, you decide how it is going to be run" (Martin Kelly, 1994) is a refreshing attitude which makes for a more harmonious environment for the course to operate.

From here such remarks as D21 would become much less common as new, and hopefully ground breaking research would be encouraged as students may study what they are interested in, rather than what they are told to do. The tendency to reproduce work which obtains staff approval and conforms to undisclosed marking criteria would be diminished and the learning process would be more complete.

On Many courses I have participated in the lecturers have asked for the student's own opinion, theories, models, techniques, and so forth. However often a student who attempts to develop any of the above in any depth comes across a constraint in the word limit as it is necessary to also include a review of the existing

situation or practices. I, and some of my colleagues have found that lecturers do not mean what they say on this topic.

The mix which is rewarded with the best grade is a comprehensive review of existing practice with a limited section in the conclusion for the student's own views, provided of course they coincide with those of the lecturer. When a student attempts to provide a comprehensive self-created idea the mark is seldom above an average grade. The following reasons are cited by the lecturer :

1. "inadequate development of the model" - this is not possible due to the word limit constraints and the need to include the extant review;
2. "inaccurate or incorrect assumptions of the model" - however lecturers tend to forget that many ideas they teach are based on assumptions of a perfect world or market which are at best ridiculous;
3. "this work is plagiarised" - I have suffered the ignominy of being told one of my ideas is plagiarised from an author of which I hadn't even heard of. When confronting the lecturer he recognised the mistake but said it made no bearing on the grade.
4. "insufficient coverage of existing material" - this may be caused by an attempt to provide sufficiently developed model within the constraints.

As a result students learn, as I have, what is required to gain good grades and also how much individual creation is tolerated. This situation stifles the extrinsic motivation referred to in

E29 which can have detrimental effects for the rest of the student's working career. ✓

### **CONCLUDING REMARKS**

Where to from here for the education process? Well, without destroying the whole existing education process a number, of vital elements must be changed. Students must be taught to adapt to change (see G37) 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 that 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.

The essential ingredient which must reenter the system is that 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 Letter From One Student to Another

### **The first few days**

For the first few weeks after taking this course you could regret it. Other courses which fit the same requirements as this one in terms of the BMS offer a better grade for less work. As you may well learn through this course it should not be measured by focussing on a work to grade ratio. You should judge this course on the merits of what you are able to gain from the experiences, and how you develop your personal understanding. If you are focussed on completing the work and receiving a grade then this is not the course for you.

You must develop an ability to be critical and educate yourself beyond the processed regurgitation that is often both the means and the ends in other courses. Unfortunately the work load does indicate the regurgitation approach to education but this is only the means and it is up to the student to make his or her ends.

### **Coursework**

#### **Readings**

The readings are critical to the very nature of accounting and as such provide for a genuine debate of views and feelings on the subject. Too easily, you can fall into a trap where readings are another tedious task to be completed. A definite criticism of this course is its workload which is too much and detracts from the learning experience.

Expositions, student presentations and discussion of articles, present one of the more positive angles to the course. As a student presenting you often find you are better able to grasp the ideas of an article than by just reading it. The exercise allows you to put forward your view points and have them questioned, with other viewpoints being put forward by other members of the class.

#### **Major Research Assignments**

The topic to be assigned is left up to you as long as it relates loosely to accounting. Choosing a topic from the wide possibilities is often the most difficult part. There is no list to choose from and the method of research is aimed away from the restructuring of the thoughts of others. Not only must you pick a topic which interests you but you must put your views and the original views of others together.

#### **Dialectical Enquiries**

The dialectic enquiries involve a discussion of two commonly held view points on a particular matter. Often the view points can be mutually exclusive. Through the dialectic enquiry each side discuss how their viewpoint holds in an attempt to discover a genuine belief which each side can agree to. The experience itself has few rules and results in a serious discussion of personal beliefs without you being able to hide behind steps to legitimise that you have performed correctly. Unfortunately this experience can be ruined by the work required to write up the dialectic.

**Grading**

This is not a course where the grade is the objective. This may appear a contradiction as the number of pieces of work from this course which are graded far outweighs anything I have ever encountered on other courses. In other courses grades are based on communication and understanding others' ideas. This is partly true on this course but the nature of the work makes this style of grading not possible. To receive a good grade on this course requires that you must be happy with the level of work you have undertaken to understand what has been completed, and you must challenge honestly the views of others.

**In Summing Up**

Once you have completed this course you will realise that the course will be remembered because of its good and bad points. It will have an effect on you in the future. Is this not what education is about? Going through university is not just about getting a series of acceptable grades. You want to remember more than a few snippets of information from university. University may offer only a few life shaping experiences and it may shock you to realise that you will be in the real world next year. This course provides you with a chance to profit from the experience. It provides something different, it offers an education.

**EXTRACTS FROM RESPONSES TO TEST QUESTIONS 1997**

**SELECTED QUOTATIONS BY MODE****APPENDIX 9A*****Expositions***

The presentation of an article of our choice shows further proof of flexibility to our interests... [These sessions] helped us think critically about some important issues surrounding our profession. It helped us decide on the sort of person we want to be and the views we want to stand for (1).

Some presentations are marvellous while others are boring and not comprehensible. I feel these presentations give good training to all students and the evaluation of these presentations by the students themselves provides constructive aid in improving the presentation skills of all presenters (a, c).

[The mode] uses peer marking to show how things are in the real world where a colleague could decide whether you get a promotion or not (c).

Students get the freedom to assess their own peers. This provides the student with responsibility in assessment (c).

We can help our friends to learn by giving constructive comments (c).

AOS requires the audience to give constructive feedback for improvement. This helped me a lot personally as I could discover what the audience was expecting and how I could attract more attention (3, c).

***Précis***

Doing a précis is a good way to make sure that students actually prepare for the presentations... Surprisingly I found the readings very informative. It helped me understand where accounting is heading and how it can be improved (2, 9).

The best thing in this course that has encouraged me to think critically is the readings... These readings do stimulate me. The readings taught me not to jump to conclusions about things (3).

These authors communicate their knowledge in papers produced for the benefit of future generations, in the hope that we, as the future generation, will use their vast knowledge to benefit our organisations when we enter the workforce (1, 9).

Through the required readings for this course we were taught to not accept everything as given, to challenge the 'norms' and beg to differ, but at the same time we were encouraged to offer this differing perspective based on sound and rational arguments (1, 5).

The book of readings exposes us to ideas that are different from the norm... In order to understand these viewpoints we have to learn to listen actively... We have to decide whether these other views can progress our own thinking. This involves thinking independently for ourselves (2, 3, 5).

I have learnt a lot about lateral thinking and not being trapped into one paradigm of thought (3, 10).

Broad learning was achieved on the course through the variety which the prescribed readings focussed upon, that is none of the readings was focussed upon 'number crunching' techniques (2, 10).

These articles encouraged students to examine how accountability is being used in modern organisations and prepared us to promote change when we step out into the workforce (1, 8).

Different ways of thinking exist outside our own, an idea which has been expressed in the works of Hines, Chua and Burrell and Morgan (2).

### ***Dialectical Enquiries***

Introverts are forced to talk during dialectical enquiry sessions. They learn that their opinions are just as valid as the others. This development (of skill) is essential in the workforce (3, 5, b).

We failed to design ways to have free-flow of ideas... I promised myself that I will do this [contribute more fully] and try to contribute my idea in the next dialectical enquiry. I guess it is too sad I only realised this at the end of the course but I hope it is not too late (3, 5, b).

In dialectic enquiries we had to learn to make choices, first in the choice of our group members. Then we have to learn to present our viewpoints and back them up with logical arguments. We have to learn to cope with other people like I learnt how not to be intimidated by a more vocal group member... It taught me that in order to progress as a team, we have to learn how to frame our comments in such a way that they do not offend others... Consideration for others goes a long way towards getting them to help me (3, 5, b).

The dialectical enquiries encouraged argument and criticism of other views but in a way that is beneficial to all because students learn to become open to other views and upon that there is no one true way we synthesise coming up with a view that is not only agreed upon, but is intrinsically powerful because it results in a new higher understanding. The enquiries encourage us to listen to each other and sometimes even to 'step out' of our own paradigms and assumptions and view the world through other perspectives (3, 6, b, c)

Dialectical enquiries allowed the discussion of opposing views in an environment where it was acceptable to be incorrect, where moving to an understanding of the opposing members ideas was in itself growth. These discussions allowed exchanges of ideas in a somewhat controlled yet comfortable environment where trying to score points was not required. (3, 7, a, b).

DE is good to prepare students for the workplace as one must provide good solid arguments with good justification, and at the same time, open one's ears and listen to others' views (5).

The dialectical discussions... force students to examine the other side to an issue (5).

I found that I wanted to listen to what the other side had to say (5).

The dialectical enquiries enabled me to see the difference between a synthesis and a compromise. While in a compromise either side leaves losing something, a synthesis puts the two sides together and comes up with another perspective which... resolves the contradiction (5, 6).

In dialectical enquiry students learn to listen to others. They have their own views but they listen to other students' views as well. After listening they think about other people's views...DE discourages debate... In DE students are encouraged to create a win-win situation (5, 6).

In most decision making processes... there exist different views and opinions. The DE sessions help students prepare for such sessions - to be able to listen to other people's views as well as to voice their own... and arrive at a solution where everyone is happy (5, b).

Dialectic is better than debate because through dialectic we are trying to reveal the other party's assumptions. Understanding other people's assumptions is the best way to understand other people (5, b).

Dialectical enquiries were very useful in learning to communicate effectively - by development of arguments but also through listening. The dialectical enquiries gave us the opportunity to deal with others in conflict situations, to try and gain an appreciation of others while trying to express our own views. This gave a greater depth of understanding of the topic and let us develop skills to deal with others (5, b, c).

This is good practice since in many organisations there will be conflicts of interest but it will be better if all parties can discuss them out and get to some mutual agreements to benefit the organisation (5, 7, b).

Communication includes the skill of listening, accepting others' opinions and also the ability to explain. The dialectical enquiry was good at developing communication skills. It was not necessary to persuade or to 'win' because that was not the purpose of the exercise, it was to seek for more ideas and opinions, and gather a mutual understanding (a, b, c).

### ***Discussions with visitors***

Visiting speakers was the mode I liked the most. We developed managerial skills and better understood other perspectives in New Zealand society (7, 9).

Guest speakers... made students aware of what they will be facing in the real world (9).

John Judge told us that traditional accounting is no longer suitable for society now... Past data does not reflect reality and the work which accountants do must be of use to its users (8, 9).

It helped us learn what to expect when we go out into the workforce (9).

Through guest speakers we are exposed to different views (9).

Overall I found the visiting speakers very useful and informative on how we can be better prepared for the workforce (9).

I, personally, found that the visiting speakers were able to give an insight into the workforce that no other courses could provide. The opportunity to question them also clarified issues not understood or explained by other courses (9, d).

### **Small group projects**

#### *1. Citizenship*

The small group project is a good mode as we explore a wider system we are living in. Such a participative concept is a radical introduction by the course. I feel this kind of technique should be encouraged as we discover things on our own and therefore we learn.

#### *3. Self confidence and intellectual independence*

The small group project requires students to form their own groups. The course facilitator does not specify what has to be done. Students must decide what their research project is about and how to perform the research. The students must ensure the project is completed on time. Students learn to be responsible... Through being responsible for their own work they will develop themselves.

#### *4. Self motivation and organisation*

What I think is most beneficial on the course is the small group project... Students learn how to organise their time and their work. They learn how to work harmoniously together in a group and how to solve conflicts. They learn how to deal with other people as they conduct their interviews, and how to go about talking on sensitive issues. The students also learn how to do fieldwork for example, conduct surveys and research.

#### *5. Argument and listening*

The small group projects... provided a link between the classroom and organisations... I learnt to respect other people. Our topic was very personal and we had to learn how to be sensitive to people's feelings... While conducting the project I began to understand why people feel and act as they do and I became sensitive to people's feelings.

#### *6. Best solutions*

In the workforce much work needs to be dealt with in groups, and learning to deal with conflicts arising from group work now is better than facing this in the workforce where people are less forgiving. I found the small group project very helpful in cultivating patience and tolerance.

#### *7. A 'professional' approach in preparation for the workforce*

The group project was another component of this course I believe contributed towards bridging the gap between education and the 'real world'... The need to keep a workbook outlining events such as group meetings, goals of the group, etc. is something, I am sure, will be expected of us when we undertake such assignments for our employers.

*8. Continuous questioning and evaluation.*

The small group project enables students to work in a team. They need to proceed with systematic planning and control... Students also meet with individuals outside the university... We interviewed two members of parliament and the liaison officer for the Ministry of education.

*9. The role of management graduates and of accountants in society*

This project made us go out in the streets to find information, conduct interviews, visit places, experience communication with a different type of people. This is an example of what we will be doing when we go into the workforce. We must learn to work in groups and as a team.

*10. Learning to learn*

The small group projects... especially the one my group did on the degradation of the New Zealand coastline, brought up many issues which even I wouldn't have thought of... We found that, with proper planning, a research project could be very useful as well as enjoyable. This project would definitely help students in future projects in the workforce.

*b. Groupwork skills*

The small group projects provide students with opportunities to be responsible and cooperative in group work involving interaction with different individuals... It gives students a general idea what is to be expected in the working world... It is very different from other courses.

*d. Interactions with senior people*

I met and interviewed many managers, top executives and people I never even dreamt of ever meeting in my lifetime.

*e. Time management skills*

I have learnt more working as a group than individually... it has opened up my mind... A person will also learn how to juggle their time so as not to neglect their group responsibilities.

**FURTHER QUOTATIONS BY PURPOSE****APPENDIX 9B*****Preparation for workforce***

In my opinion the course structure, and course modes, have allowed me to become better prepared for my working life.

*Accounting, Organisations and Society* provides all the things necessary before we go to seek a job in the outside world.

Overall, I think AOS is a leap towards narrowing the gap to prepare us for working life.

Of all the courses I have taken in my three and a half years at university the *Investigative Report* course and the *Accounting, Organisations and Society* course had the greatest impact on me. Both of these courses prepare students for the workforce.

The *Accounting, Organisations and Society* and the *Report of an Investigation* papers are a step better to educate students for the workforce.

This course helps you establish most of the key skills you need when entering the workforce: a new way of viewing things, accepting others' points of view, listening, time management, writing reports at a professional level, etc (a-e, 5, 7).

Armed with the skills that this course provides I think that we will be better prepared to enter the workforce. We should be able to examine our environment and our role in it and see an holistic view of the situation (1).

The skills that were developed, i.e. communication, co-operation, negotiation and organisation, are essential to any workplace (4, b, d). Therefore... the *Accounting, Organisations and Society* course has equipped students for the workplace.

The *Accounting, Organisations and Society* paper... prepares the student for the workforce... It encourages students to think for themselves... [It] also teaches us how to work in groups effectively as we would have to do in the workforce (3, b.).

The AOS course provides a link between the classroom and the real world... [it] is not just a classroom subject but a total learning experience that helps shape the total development of the student (1, 3).

In *Accounting, Organisations and Society* we are not told which way we should behave, but after discussion we are allowed to think about it on our own time... It provides us with current issues in society. Discussion of these issues prepares us for the workforce. By then we will know where we should stand and what should be done (1, 2, 3).

The *Accounting, Organisations and Society* course has encouraged students like me to design my own learning opportunities and help me consider my future role in society.

The main aim of the *Accounting, Organisations and Society* course is to develop students to be competent citizens who are ready to serve their society... Education should encourage students to design their own learning experience and share them with their peers

All the modes help to develop a person for the workforce. The course teaches research skills, team skills, individual skills and, most importantly, that you have to continuously learn.

This course has equipped me well to go out into the workforce and make a change... I hope I will be able to make changes for the best in society in the long run

This course involves learning, group work and time management. I believe this course is a good preparation for students before they go into the work force.

### ***Relationship with society***

The course makes us aware that we should be interested in the present generations but also our future generations, our children and their children. We have to preserve our resources and make the most efficient and effective use of them so that our future generations will benefit from them. I did not think about these issues before doing this course... We will be able to learn about technical accounting when we start to work but will our employers teach about the issues facing our society?

The course *Accounting, Organisations and Society* encourages students to think outside this 'maintaining *status quo*' view and to realise that accounting is not an objective and neutral discipline. The course teaches us that we are able to step out of the commonly accepted 'functionalist' paradigm and evaluate other views and perspectives and form our own judgements.

If we simply accept the focus which shapes accounting frameworks then we maintain not only the *status quo* but also the fallacies and hidden deceptions that accompany those forces. This course encourages us not only to question those forces but also to question ourselves.

The course teaches us how to be accountable to the public as well. What we do will affect society and therefore, society has a right to know about our actions as accountants and organisations. We, as accountants, have an obligation to society to disclose what it requires.

The *Accounting, Organisations and Society* course has taught us to question the *status quo*. It has taken the whole management degree and added another tier by ensuring that our views from previous classes and alternative disciplines are mixed here, and contrasted with those of our peers.

The *Accounting, Organisations and Society* paper stresses the importance of individuals continually searching for a better way, one which will someday improve living conditions for our children, and whole future generations. A university education promotes social and moral development, not just intellectual learning.

The *Accounting, Organisations and Society* course has successfully taught many students how to cope with the demands and obstacles the wider world has to throw at them. As one of these students I feel advantaged in having done this course and am fully aware of my obligations to society as a whole. Only now do I feel ready to confidently enter the real world and try to change whatever I can for the better.

The purpose of education is not just preparing people for the workforce, but it is in fact concerned with developing people in such a way that they will be wholly developed and positively valuable citizens.

Students learn that they will be able to facilitate change in the society in which they live.... This focus of the course has led students to question the *status quo* as it exists in accounting and in other areas.

This course provided me with not only education but also knowledge... to make significant contributions to society in areas of economics, social development and politics and thereby help the well being of the country.

The *Accounting, Organisations and Society* course is one of the few courses where we have been allowed to challenge the *status quo*, we are actually encouraged to do so... Most classes state which is the right way and which is the wrong way and we are penalised for challenging the principles.

AOS has provided students with a more long term thinking ability which will benefit not only the individual, organisations and the profession, but also other stakeholders like society, investors, government and specific interest groups like greenpeace and women's rights movements.

Students of today... will make big changes in the way things are done and whether or not society is ready... universities today are breeding future leaders... who will not be looking in a capitalist sense, but also in a societal and environmental sense.

A large number of people... have not been encouraged to think about anything other than the technical skills which they are taught. They are not encouraged to question and challenge issues and are prepared to live their lives having had their minds made up for them. In this course we have been encouraged to question and challenge... [to] make the changes and differences in this world.

Accounting, organisations and society are integrated. One affects the others and as the students doing this course are on their way to becoming accountants, they need to see that their actions will affect more than just a client.

Most other courses teach us what constituted a "right" or "wrong" answer and we have to do the "right" thing... In this course... there are no one right answers.

[The *Accounting, Organisations and Society* course] encourages students to examine accountability, equity and responsibility, and how all these may be used to challenge traditional thinking.

The *Accounting, Organisations and Society* teaches students to recognise issues in accounting that have ethical implications and though it does not tell us what is "right" or "wrong", students are encouraged to develop a sense of moral obligation and act as "professionals" with high integrity and professionalism.

This course... [helps us to] realise the implications accounting has to help control and direct social change.

Students are made aware of the possible ethical dilemmas which are going to be faced by them in the work place, so that they can think about it before they encounter the situation.

This course helps us prepare for our role in society by challenging our understanding of accounting, management, and our role as professionals in society.

The course *Accounting, Organisations and Society* is focussed on developing a broad range of skills including understanding the functions and purposes of accounting, developing individual and group skills, developing the ability to discuss and constructively argue and developing the ability to achieve group tasks through cooperation.

This course went further than any other in bringing society into education... I presented the health sector article... Previously I had come across media reports on the health sector but had ignored them because of the complexity of the issue. However, after preparing the article and listening to Gary Smith when he visited I found that the health issue no longer confused me.

Based on our visitors seminars in this course and on my views I see the dominant value systems of our commercial society leaning heavily toward profit maximisation... They justify their value systems by indicating economic growth will eventually lead to a better society... Accountants have a role to act as a business conscience. Authors such as Briloff and Sikka challenge the accounting profession [to do this].

### ***Individual self development of students***

From this course I learnt to accept changes, criticism, listen to other people's opinions, and not to just accept the facts. I started to question what I know. I think now when learning or, solving a problem on my own, that the experience should be my reward rather than a grade.

Much academic education is irrelevant and out of date for lack of connection to the problems and practices of the real world... In this course we learn how to learn. We are educated to challenge the *status quo*... The teaching has enabled us to become more alert, always in search of justice and truth, innovative. Hence we develop our own self and at the same time prepare for the workforce.

We need to move towards a system that encourages critical thinking and developing our own ideas rather than accepting the ideas of others and following them because we are told to. In my experience the only course I have taken, in my four years at university, that allowed me to do this was *Accounting, Organisations and Society*.

Teaching a student how to think and how to think independently of others is one of the most useful features of the *Accounting, Organisations and Society* course. Overall the course is designed to provide an appreciation of accounting in society, how we can affect and change this and real life skills such as dealing with people and communicating ideas... The greatest skill a person can learn is to think for themselves, to develop an understanding of how they want society to be. This course helps develop this skill by challenging the underlying assumptions... [We must prepare] to meet the opportunities of real life and contribute as conscientious citizens.

The *Accounting, Organisations and Society* course has exposed me to many different opinions. Being exposed to the way that other people view the world has encouraged me to examine my own values and beliefs.

I have realised that not everything is black or white, there are many shades of grey. The *Accounting, Organisations and Society* course is shaping the students' minds to thinking differently. The course differentiates itself by teaching students to act independently, to exercise freedom of choice, and to have the students conduct their own lives without having their minds made up by others.

This course is a very different course from the traditional courses in accounting... It made me think a lot. It broadened my horizon and also led to a growth in my mental and personal development.

The *Accounting, Organisations and Society* course allows each student as individuals to develop their own ideas and opinions which they will use in the 'real world'. This course also aids in developing each student's thought processes which they will use everyday to solve problems or make decisions whether they are in the workforce or not.

Throughout this course I have been exposed to different viewpoints, have exercised my freedom to think for myself and to be aware of my own limitations, and to develop my own personality by learning to be braver.

The open learning emphasis of this course is preparing us for the workforce in an unconventional way where we have the privilege of seeing... [what] makes us a "better person"... Throughout the course... concerns the holistic development of citizens.

The aim of the course is to develop "professionalism" in management and it has been able to help me achieve that.

In my first three years at the university I used to look at things from the functionalist paradigm. Courses taught at second and third year level kept my mind locked into the functionalist paradigm. This course (AOS) helped stimulate my thinking to think beyond that paradigm.

Throughout the course Martin Kelly put considerable emphasis on the fact that there is no "one right answer". I failed to see the logic of such a statement since I have always believed that there is only one path to accomplish a goal. Later on I started to realise that there are different of interpreting what that path is, or what the one goal is.

In the first two years [at university] students have little contact with lecturers. The lectures are boring and so full of content that the student can not keep up. During these years the lecturer is always "right!"... Students often feel intimidated. These years often influence how students will react in later years.

This course makes you realise that you can hold on to your own values and beliefs and synthesise with others who do not share them. *Accounting, Organisations and Society* is the first course that I can truly say "I have learnt a lot".

Education is certainly preparing students for the workforce... [This course] goes beyond that, It prepares students for their whole life.

I have learnt to be more argumentative and analytical in making decisions... Although technical skills are relevant... each organisation has its own ways of approaching tasks and these can be picked up easily.

In this course... taking the more holistic view and encouraging argument, the rules and regulations which are in place are being contested... This course has provided me with a different way of seeing and learning... The dialectic and group project have been the ultimate of learning experiences... A university education is all about the development of a person.

This course helps create and instill a positive effort to work towards a framework of trust and integrity to which professional accountants should aspire.

*Accounting, Organisations and Society*... students must also learn how to value themselves, their own ideas and opinions, and their ability to change society for the 'better'... It should help create a society in which people are able to think and act independently, to exercise freedom of choice after rational reflection, and to conduct their own lives without having their minds made up by others.

Education is about learning how to value ourselves, our own ideas and opinions and fostering our ability to change society.

As we discussed in our reading by Carl Rogers the focus of education should be on developing a love for learning since this is a skill that will be required throughout life. John Judge also emphasised this when he spoke to us describing how accountants now have short careers and need to be constantly reskilling.

The AOS course involves much more than skills training. People also learn to value themselves, their ideas and opinions and their ability to change society for the better.

I now know that it is okay to have and express my own opinions on a subject... I also know that it is okay to challenge what other people say. However, I realise that when expressing an opinion it must be an informed one and I must be able to back up what I say. Also it is important to listen to what others say and to try and understand their point of view.

I think a good university education builds overall character. It equips an individual with skills to survive, a mind to think, emotions to express, and values and spirituality to discern what is right or what is wrong. I cannot measure the success of this course until I face the world outside.

### ***Educational learning***

The course actively promotes the open learning skills necessary to become critical, questioning, judgmental thinkers. Students are responsible for designing their own learning and for ensuring they do the amount of work they deem is necessary.

We began to realise that there is no one right or true way, it is how we make it appear right or true. With all this in mind I suggest that the main purpose of university education is to further develop people holistically and foster independent learning and social development.

The *Accounting, Organisations and Society* paper has moved away from this style of teaching to one which empowers students to learn the issues they want to learn about by encouraging discussion between people with different backgrounds and ideas about 'right or wrong' ... [This allows students to] gain a feeling of ownership over their study.

Guest speakers and group dialectics have allowed students to hear diverse opinions and perspectives on topical issues affecting the community. Dissimilar information and views are held by members of the community and 'full' learning only comes together when all these views are taken together. Rogers states that "Everyone is entitled to an opinion and it is out of such diversity that creativity emerges. Truth gradually evolves out of the interaction of all" (p. 14).

The course involves a large portion of active learning where students continue to learn to learn. Lecturers are there to assist if students face difficulties in their learning process. Lecturers are guides rather than providers.

The AOS course has, and does, develop students so that they have learnt to learn and are able to continuously do so.

By teaching students to actively participate in their learning process you are teaching them to take control of their surroundings. Creativity in working will hopefully flow on into creativity in society.

University education is slowly changing from the traditional approach. The AOS course is an example of open learning, where the students have the chance to participate in the class, rather than just have facts delivered by the lecturer. The lecturers only take an assisting role during the whole learning process. The students design their own learning opportunities and share them with their colleagues.

The AOS course has focussed learning... The focus changes from lecturer to the individual. The individual becomes responsible for their own learning much like they will be responsible for themselves in the workforce.

When students take a more active part in their learning as is done in the AOS course then it has more personal meaning. We learn and develop the skills essential in the workforce such as teamwork, communication and judgement skills. This ensures we become true professional people.

The dialectical enquiry sessions have taught me to break from the traditional learning custom of merely working for good grades... Learning how to learn and to enjoy it has been the best reward out of this course. Other courses offered by the university should try and adopt methods of teaching and learning from this course.

I was impressed with the structure of the course. It was a course which required the students to be professional in their approach to study, and although there was guidance, responsibility for the rewards obtained from the course ultimately fell with the student.

The *Accounting, Organisations and Society* course is really a very special course compared with other courses. Through the modes the lecturer employed I learnt more than from any other course which I took... It encourages students to design their own learning opportunities and share what they know with other students... Education must let the people learn how to value themselves.

The *Accounting, Organisations and Society* course has addressed some of the issues which ICANZ has suggested such as enabling a student to learn how to learn and to develop intellectual enquiry.

Major components of the course such as dialectical enquiries, expositions and guest speakers have been provided so that students can design their own learning opportunities and share them with others... [The modes] interlink to provide an overall view of accounting as a part of society. The focus of the course is broad and has encouraged me to see what accountants do as a part of something bigger.

### ***Merits of Accounting, Organisations and Society course***

I believe that universities have a responsibility to prepare students for their societal life and this means not just knowing the technical skills. We must learn to value ourselves as individuals, awakening our psychological and spiritual identity as well as our intellectual identity. *Accounting, Organisations and Society* is a course which promotes independent learning and this creates individuals who are able to think and act independently and love life.

I personally think we need more courses like this from our first year onwards.

The *Accounting, Organisations and Society* course is the first paper that I have come across that is extremely different from the other papers that I have completed... In this course a person's values and personal opinions are important. It does not matter if we are right or wrong we just need to be able to justify our reasoning behind the issue... In this course we are not taught anything new but rather we are encouraged to examine issues in society in order to promote change in society.

When I first visited the lecture I thought it doesn't offer much, should I not withdraw... I decided not. At the end of the course I have to say wow! It is such a nice course and provides a lot of insight into many issues facing accountants... Society changes with time and this course helps us understand why and how to change with it.

The *Accounting, Organisations and Society* course takes ideas from various disciplines (management, society, anthropology, etc.) and teaches students the rationale behind each approach to life (and accounting).

Overall I think that the *Accounting, Organisations and Society* course has been a good learning experience. Many of the activities that make up the course required significant changes for me, as I have been accustomed to a different type of learning which makes up the majority of courses. I think that I gained some valuable personal and interpersonal skills and a different insight from this course, that will be valuable in my future vocation.

*Accounting, Organisations and Society* gave me significant, meaningful and experiential learning which was achieved through the modes of general exposition, dialectical enquiry and small group projects.

From the *Accounting, Organisations and Society* course I gathered that time management is of extreme importance.

A key fact to note is that very little technical training is taking place but in fact the benefits of the course teaching methods are two fold:

- \*Students are learning valuable communication and learning skills necessary for the workplace.

- \*Students are looking at the questions and issues of concern to society that are often not asked. By considering these questions in a university environment students are better prepared to deal with these issues when they arise in the workplace and society.

*Accounting, Organisations and Society* is a very important subject that all students must at least look at. At first I was confused at what the subject was all about but after time I found that it was really enlightening.

Most university courses involve a big portion of passive learning and a small portion of active learning... Well, it is not easy to change the norm of lecturers giving and students receiving... [Some] courses are incorporating more active learning for students than passive learning. This is a good sign.

[This course] is a move away from the traditional lecture where students were expected to listen and make notes. The student did not have the ability to interact with the facilitator and as a result uninterested students often left the lecture not knowing the objectives of that day's lecture. In this course students can voice their opinions, question when unsure and argue when they think they are right. This creates learning where the student understands... This form of learning is important as it prepares students for the workforce where they will have to be able to justify their opinions.

I have encountered a course that moves away from technical skills training and into areas that challenge my beliefs and ideals.

Though this course is offered by the Department of Accounting it is definitely not entirely an accounting based course. It provides a broad understanding of other issues in economics, social sciences, psychology, etc. It is truly a well integrated management based course.

My experience from taking this course has been very different from previous courses taken. I have really enjoyed this course working in different numbers of groups, gaining not only theoretical knowledge but more importantly the practical aspect of it. The workload from this course has been quite heavy.

The first thing I learnt in this course is to work in teams.

The integrative component of the course is not only essential but extremely beneficial and fulfils the objective of preparing students for the 'real world'... For the first time I was not expected to attend lectures and jot down screeds of notes and pass a final examination

The *Accounting, Organisations and Society* course is viewed by me as a blueprint for what the future of education should be. My development of an intellectual enquiry and having been taught how to learn to learn, illustrate that learner-based approaches do work when carried out properly... We have had a better student-teacher relationship than in some of the other technically oriented courses.

An organisation will teach you its way of doing the books but the university teaches you to think about whether there is a better way of doing things. This course, more than any other course I have taken helps establish these skills as the lecturer is only a contributor to the discussion. He is not standing in front of the class saying this is the way.

One paper that stands out is *Accounting, Organisations and Society*. This paper attempts to link what has been learnt so far in the degree to topical issues that surround the accounting profession. A combination of diverse visiting speakers, dialectical enquiries and a group research project encourage students to learn for themselves. Students are made aware that everyone is entitled to their own opinion and that there is no right answer to most questions.

What is taught in universities and what occurs in the workplace is totally different. Two courses though have attempted to bring the workplace into the university: the *Report of an Investigation* and this course.

[An area] I believe helps so much prepare students for the workforce is that Martin goes out of the way to get and encourage feedback from students to further improve the course.

### ***Change in education and the future***

Seeing the increase in the number of students enrolled in this course and its obvious success in helping students I believe Martin should help organise other courses to help achieve the same purposes.

I believe that the change which has occurred in the move from the NZSA to ICANZ, and which in fact reflects a movement away from the functionalist paradigm has imposed a change in the way in which accountants of the future are educated... A change in focus from being skills based towards a preparation to lifelong learning and change acceptance. The modes of *Accounting, Organisations and Society* have made it quite different from other courses... the change is a good thing... I believe the *Accounting, Organisations and Society* course is excellent in achieving its ends.

There has been a move towards preparing students for their futures and the challenges ahead of them which has been successfully achieved by the *Accounting, Organisations and Society* course... Education should prepare students for more than just the workforce, but for self-awareness.

Independent learning needs to be promoted at the university as part of a much broader duty of care to individual and community development... The *Accounting, Organisations and Society* course attempts to allow students to develop an holistic understanding of a diverse range of courses. It encourages students to blend previous courses together and identify what is in need of change in society, and how to change it.

It is essential that courses such as *Accounting, Organisations and Society* continue to be taught in order to allow students to recognise and accept new ideas, in order to continue to be educated throughout their working lives.

The traditional system produces students that are successful rote learners but unsuccessful thinkers. This can be verified by the university courses which I have taken in the last four years. Information has been thrown at students in large lecture theatres which appear irrelevant to the real world outside... [With] the *Accounting, Organisations and Society* course that appears to be changing. Students are finally being challenged to see the "real" world which truly prepares them for the work-force.

I think the most important skill that this course helps us learn is the skill of listening. You have to be able to hear someone else's view and not dismiss it because it differs from your own.

I have been given greater freedom of choice within this course and I have learned comparatively more than in other courses. I feel that the way to the future is to set up courses similar to this one which are learner-centred and allow students to actively participate in the learning process. The lecture-driven approaches... will surely become obsolete within the next decade.

[The *Accounting, Organisations and Society* course] concentrates on the development of a set of skills which will facilitate future learning... We have not had one 'lecture' in the normal sense.

**ONE COMPLETE SCRIPT FROM THE TEST 1997**

In the scientific age people were taught the laws of science and were led to understand that eventually the progress of science would allow humans to understand fully their environments. People inherited a dichotomous world of right or wrong, good or bad, black and white. However, there are a lot of grey areas in the world, especially in today's society. The right answers are not absolutes but sometimes the agreed assumptions may help the people to work better and progress.

Teaching has become harder and more challenging in a fast changing environment where everything is developing rapidly. The scientific approach to education especially in accounting has been very much textbook bound. The accounting profession has been scientifically driven for the past 100 years. The recent dominance of the scientific approach to accounting has been criticised by Tinker, Tilley and Chua. They argue that the scientific approach has not provided a better understanding of social phenomena. Chua also mentions that the scientific assumptions underlie many problems in the accounting environment, she emphasises that there is a need for an alternative perspective to create accounting knowledge.

In this regard the overall university education has suffered by restricting students to technical skills rather than targeting educational values and goals. When students go into society to work, all their knowledge will be technically textbook bound and they will have a lack of awareness of what society's functions are. There needs to be a move in education, especially tertiary accounting education, from teaching the rules of each subject to the integrative nature of subjects.

The facilitators and the lecturers should attempt to develop the analytical and professional judgement skills of students, to encourage students' abilities to research answers rather than know the answers. The educational approach in university must expand.

One of the central issues in the *Accounting, Organisations and Society* (AOS) course is the recognition that active participants create their own realities. The substance of the course is action. Students are always challenged to go beyond an understanding of what has been taught to what might become. AOS also teaches individuals to recognise truths about their own environments, rather than demanding they create truths. In this course students are encouraged to help challenge and shape the social system in which they live and in which they will be employed. We, as students, are required to indulge in active participation in carrying out our works, we decide what is to be learned and how the learning will take place. We are taught to identify what we are willing to struggle towards, what environment we wish to create and what purpose it will be created for. AOS has provided me a shared understanding of factors in rationality, psychological and spiritual matters and helped me to form the basis for social life.

One of the fascinating aspects of AOS is open learning, or action learning. As changes in society are becoming even more complex, the old form of thinking which is governed by right and wrong answers is unable to sustain and rectify problems which arise. The traditional method of thinking in my personal educational background have constrained me to see the progress of society. In university level, especially AOS, I was taught that not every answer can be found from the textbook. There are many issues like social, economical, political and legal issues that I have to consider. Somehow open learning teaches me to broaden my education scope, to be innovative, creative and to take a more holistic view. In applying theories and concepts, I must also think

about the consequences of my action. I have learnt to use my responsibility sensibly and rationally. To me, this will be very helpful and useful when I join the workforce.

As judgement and decision making skills are needed to run day to day operations, it is absolutely essential that we as students learn to consider complex problems that exist in society, to recognise the pros and cons of each solution and to choose the stand we will take on an issue. I believe learning to solve complex problems in social and scientific environment should be the primary objective of education and this cannot be achieved in a situation where conformity to one dogmatic view is demanded.

Under open learning, all students must be active participants in the learning process, not passive recipients of information. Students identify and solve unstructured problems by using multiple information sources. Open learning is not primarily to communicate technical or specialist knowledge as such, but to develop an understanding of the conditions in which motivation and knowledge which is mutually supported by group members can be used to produce the desired change in confused situations. The positive outcomes of open learning are:

- 1) Students become directly involved in real problems to which answers were not known.
- 2) Shared experiences to find solutions.
- 3) Knowledge and skills are gained by questioning, investigation and experimentation.
- 4) Autonomy is given to the learners/students.
- 5) Learning through peers and group interaction is promoted.
- 6) Fresh thinking is encouraged.

The negative outcomes of open learning are:

- 1) Lack of familiarity with the method.
- 2) Pre-class preparation time increases.
- 3) Extra time is needed to set up tasks in Dialectical Enquiries and Small Group Projects.
- 4) Devising alternative learning in case student's preferred strategies were not progressing.
- 5) Students need to be prepared for the change and to be taught how to learn.

Improvements from open learning is dependent upon the age, attitude, capability and knowledge of students in the facilitator's class. In open learning it is crucial to ensure that students are kept on track and stay focussed on their topic of study. Facilitators are there to stimulate students' interests and extend the scope of learning by integrating and linking the relationships of the subjects they have learned. The expositions and précis prepared and led by students are very useful in helping students to understand accounting issues.

In order to know how the work force functions, the discussion with visitors in AOS has helped students to prepare themselves for work. The visiting speakers come from all backgrounds and really share their work experiences with students. Students become more aware of what awaits them in society. For instance, Hone of Hamilton Enterprise Agency stresses the value of experience. According to him experience is more important than qualifications. He also places importance on team work and the ability to become a team worker. Michael Barnett from Auckland Chamber of Commerce emphasised the importance of self improvement, self confidence and being hard working. He advised students to be prepared to take on any challenge

and be willing to suffer setbacks as these are part and parcel of aiming for success. Tim Pankhurst helped me to realise that my readings only focussed upon one view of society. In reality, views of other external parties and factors should be taken into account. Garry Smith from Health Waikato conveyed to students that it is very important to match oneself with the working environment. In order to be successful, one must have strong values of moral, honesty, integrity and work ethics. Lastly John Judge from Ernst & Young emphasised the importance of having good communication skills, and continuing to learn, as factors needed to succeed. He mentioned that Having qualifications is insufficient as one has to be tuned to changes in society. To me, these are all useful and valuable insights that one can't get from the old education system. AOS has helped and assisted myself to prepare better and know what are the skills that employers are looking for.

As an accounting student, especially in AOS, we are taught that there is a clear set of rules for accountants to do their jobs. However, due to the dynamic changes in society, there is no set of rules that could be devised to cope with all business eventualities. The rules must be so general that they may be applied to a great diversity of operations at different times under different circumstances. In this course, I have been taught that what society needs is not the truth but some illusion or belief which people are willing to accept as truth so that they can get on with their projects with the aim to progress society. The accounting profession has to supply the illusion and sustain it. Belief in the accountant's statements depend on an act of faith, an act of faith that regards their work counter-factually as providing some measurement of an objective reality. Professional accountants create reality by developing the common conceptions into society's thinking. By communicating the reality through this idea, society will think, behave and act on the basis of this picture.

From here ethics plays an important role in helping accountants develop individual senses of moral obligations. Ethics also teaches accountants to judge for themselves what constitutes good behaviour. This ability to think for oneself only comes about when one practices open learning and the ability to form one's own thought and judgements. University education provides the foundation for building one's beliefs and principles for life but ultimately the individual is the one who exercises the choice.

To conclude AOS has taught me better to prepare myself for when I go out and work, and see how decisions in organisations are made. I also learnt that information in the market place is imperfect. For an accountant the main task is to get answers which can work and get consensus from different departments on the best way to go forward. There are no golden rules and we must make the best out of imperfect information. We must not just learn the accounting rules, there is a much wider role for accountants. They must understand their society and how people live in it. Before taking AOS, I had only a vague concept of going out to work and thought that qualifications were everything. AOS has really helped me develop new thinking and helped me understand the need for my personal learning experiences.

I believe the course works well the way it is, but less workload please.

**APPENDIX 10****Questionnaire to students several weeks after completion of 1997 course  
DEPARTMENT OF ACCOUNTING: 0341. 412A****ACCOUNTING, ORGANISATIONS AND SOCIETY: QUESTIONNAIRE**

Thank you for agreeing to be interviewed about your experience of this course. The course can only continue to improve if participants are willing to provide honest feedback on the strengths and weaknesses of the course. The questions are open-ended and you are invited to take as long as you require to think about and respond to them.

1. 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?
2. Would you recommend the course to next year's fourth year students; please explain why?
3. 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?
4. Did you recognise opportunities to learn directly about the commercial world outside of the university?
5. Do you believe the course helped you to identify and examine the value systems current in society?
6. 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.
7. Did you feel the course was democratic in the sense that you had some choice over your personal learning requirements?
8. What should be the primary purpose(s) of management education in this university?
9. How well did this course meet the purpose(s) which you described at 8?
10. What were Martin's main strengths and weaknesses as the course controller?
11. How might the course be improved?
12. Have you any other comments concerning the course, and your experiences on it?

**THANK YOU FOR YOUR PARTICIPATION**

## RESPONSES TO THE QUESTIONNAIRE

The interviewers' comments are shown in italics

### Interviewee 1

*Right - we have our list of questions in front of us so let's start at the top. How would you like to comment on Question 1?*

Well, what would I say to someone else thinking about taking the course. Well, it's definitely interesting and it is definitely different to what you think it is going to be. Although I had read the course outline I also talked to Martin about the course and he indicated that he hoped people would find it different and challenging...

*What do you mean by "different"?*

Well in terms of the usual academic ways of learning and what the assessment was like. It doesn't go for normal commonly accepted paradigms of thought - like it changes conventional thought, I mean I enjoyed that. I would definitely encourage someone to take it just because of that, I'm not too sure but I think some of the others were a bit taken aback at how things turned out as we went along - some people are pretty stuck in the mud when it comes to looking at other ways of doing things, I would say that on the whole though, by the end of the course they would have been able to see that there is more than just one way of doing things. I wouldn't say necessarily by the arguments that were being proposed but more by the fact that they were being exposed to something different full stop - that was good. I think it's probably a good course for actual personal development and I definitely think it's worth while. I did have a beef with the assessment stuff, I had my doubts about how it was assessed but apart from that I liked it - it's critical and that's something I really enjoy.

*Would you say that the outline covered the content and overview of what the course was going to be about?*

Yeah I think it did although the outline was far too long. Very in-depth, 30 to 40 pages and hard to understand, I mean you had to figure out most of the course by being there for the first two or three weeks. I think what he had in there was okay but then you still had to waffle through everything to get to the nitty gritty. I think it should have been more of an outline and then just give us the guts of the course as we went along or even at the initial lecture. I mean there were quite a few pages on how you do a dialectical inquiry. A lot of that was unnecessary because we all knew pretty quickly that he intended to do things differently. While I do say that 2 or 3 paragraphs is often not enough for a course outline I think that on the other hand I think that 10 pages detailing the course philosophy is over the top. Again that only thing that I don't think the outline covered adequately was the means of assessment...

*Talking to Martin prior to enrolling was helpful then, a good move?*

Yes. It definitely sounded interesting and different and that was what I was looking for. It's one of the integrative papers which means that anyone from any subject area can take it. I was testing out other integrative papers and they were either boring, or sounded like a baby course and I'd more than likely fall asleep during it. Martin was definitely enthusiastic about it, no one in the course

could have doubted that. I guess a lot of fourth year accounting students would think I was mad, I kind of felt it was like getting all the accountants in one room and telling them they were all wrong - can you imagine the looks on their faces? Great - maybe we need more courses like this to shake things up and question the status quo.

*Question 2 - would you recommend this course to next years students?*

Yes, I really would. The people who were willing to put the time into the course got plenty out of it but there were many who I felt thought they were under some sort of peer pressure and hardly said anything. They got a bit better as the course went on but it was pretty hard going there for a while. It was definitely a good course for personal development and maturity. I mean a lot of people question what the fourth year at management actually does for your degree, I mean - why another year when I can be out earning some money in a job - but I realise that the fourth year is really a lot about maturing and developing although I think a lot of others don't realise that. I think this course would have to be one of the best courses to make you confront that aspect about yourself, it makes you look at what you believe and then question the way and how you got to think that way in the first place. This is a thinking course, it's critical and definitely a good one for accounting students to take. There are possibly more appropriate courses for marketing students to take but communications majors like myself have to take something outside our area because we don't have the same integrative packages available. There is quite a lot of communication theory in this course so it goes quite well with what I'm doing.

*Okay - Question 3?*

Well looking at all the skills involved here, Martin continually told us, and was quite explicit about being able to get things done keeping in mind all the skills as listed. He wanted us to develop all the time and was not concerned about how we did it as long as it was through the course. It was definitely part of his learning and course philosophy, that we go out there and really think about what was being asked of us, to think for ourselves and to continually challenge the way in which things were presented. I think this was the entire message about the course - he did his best to get the message across, that we all had to develop skills for ourselves, that would suit our learning styles. Whether we actually all did it or not was different matter - I mean one of things I really felt silly about was often being the only one that would initiate a discussion or try to keep it going. I like discussions but I would have liked other people to really get into them as well and sometimes it was really hard going trying to discuss something when you were the only one doing the discussing. I think quite a few people were uncomfortable with speaking in public. Martin did try his best to get something moving in the discussion line but I would hardly call him a dynamic speaker himself. I mean he's a genuine person but sometimes lacked that bit extra to be truly inspiring. I know some people thought he was just a joke but they were basing that opinion merely on a surface impression. I think Martin had designed the course to be as interesting as possible but sometimes no matter what you try to motivate people, you are still just banging your head against a brick wall.

We had quite a large contingent of international students and though their English was pretty good I felt that there was some reason why they were reluctant to speak up. I don't know definitely what it was but they didn't seem to take much interest in contributing to class discussions, as far as I could tell anyway, they seemed to have a good grasp of the language...

*What size class did you have? Could this have contributed to lack of participation?*

There were about 40 of us and apparently this was larger than some of the classes in past years. In terms of talking in class, maybe this did have something to do with remaining silent, I mean in a class of 12 it's more like having a discussion group all the time than an actual class isn't it? I suppose group size could have affected this. I mean about two thirds of the class were Asian students and maybe there was some kind of cultural thing going on there although I couldn't say for sure. They didn't have any problems talking in the pub after class though!

*Did you find then, that your learning abilities and skills were further developed or enhanced by this course?*

Well I guess I went into the class with a fair amount of the abilities I had accumulated over the years already in place - I mean learning, critical etc. I have already had them developed to a fair degree but this class certainly extended them more than I thought it would. Coming from a communications area, my critical abilities were always fairly good but this course provided me with plenty of room to practice them and to fine tune them. I felt there were others in the course who were not quite as developed in the critical area however, this course really got them going though. For me, the experience of doing such things as the dialectical inquiries did give me the practice I felt that I would need for work outside the university. I went into the course not really knowing what the accounting issues were but prepared to learn while others went into the course knowing the issues but not really knowing how to be critical. I found all the different ways that people reached varying conclusions good - really made you look at other perspectives and widen your horizons more.

*Would you say then, that this course did widen your horizons and perhaps, reinforced rather than developed your learning abilities?*

Yeah, that's exactly what it was. I think it gave us more ammunition and information that we would be able to use once we hit the work force. Professional attitudes had a lot to do with personal morals and ethical considerations. We did talk about that a lot - I mean we actually had to think about given situations and what we would do about them if we were in the position of having to make pretty far reaching decisions that could affect a lot of other people. I mean, am I really going to be able to make rational decisions if it means that other futures are going to be altered by what I decide, will I actually have the power to do that anyway? I mean, who among us was going to admit that we were going to be hard nosed capitalists anyway?

*Opportunities to learn about the commercial world?*

Question four - yes. Well there were opportunities to learn about the commercial world mainly in the form of the guest speakers that we had some in and talk to us. I also recognise that learning is a continual process and all situations presented will provide some type of learning opportunity if you are prepared to treat everything as having some value. I think a hands on approach to work also provides a continual process of learning. Recognising this was best displayed by the guest speakers who came in. It was very helpful to be able to speak with people who were actually out there doing the work, to get a realistic idea of what having a job is all about. Showed you the value of going out there and talking to people and probably more importantly, of listening to people.

*Question 5 - regarding the current value systems in society?*

This was pretty interesting - it's actually pretty much what this course is all about. I felt that this was what all our discussions had really been about, getting us to look at what's out there and why it is so. I mean, we had to look at why the priorities in society are there, how they are maintained and why. Another thing that really came home to me was the fact that while an action may be dominant, they are not necessarily the most palatable. Martin was always stressing the importance of challenging dominant views, getting us to really dig under everything to understand what was happening and what might be done about a situation...

*Would you say that you were allowed a fair amount of independence in terms of learning?*

Very much so. Martin very definitely believed in his way of doing things but if you had a problem with something and wanted to challenge or approach something from a different direction, there was no problem with approaching him and asking about an alternative. Martin didn't always speak a lot, maybe at the end of the class or discussions or something - I don't think he needed to talk too much anyway. I mean he got up and gave us his views based on his life experiences anyway, that was all that was needed. That is something that varied significantly from all my other courses.

On reflection this course does vary a lot and Martin knows it does, I mean right from the start he was very explicit about us thinking for ourselves and challenging everything we learnt, to take responsibility for our learning, you know. He wasn't so much a lecturer as a colleague, quite a unique position to be in really. He wanted everyone to be involved in the talking and learning processes, doing the presenting and leading discussion and all that stuff. In terms of assessment, it had a lot more smaller portions of assessment which I didn't particularly like. But yes, it definitely was different from anything else I have had to date.

That was my biggest beef, the assessment. The worse thing was the lots of small bits of assessment each week, write this up and hand it in, the precis. Do the discussion and hand it in and write up the interviews that guest lecturers presented. We had to write things up constantly and that took a long time for such small marks. I think for most of us, a lot of it was done the night before, we didn't always put a lot of effort into it either. I think the time would have been better spent elsewhere. I mean it was a contradiction anyway - Martin wanted us to take responsibility for our learning and yet he had us do all these small things as a means of making sure that we were doing things that he had set in place.

I can just hear Martin come back on that with the fact that it's not the marks that matter but what you learn, but us students still want the marks because at the end of the day that's what will determine our grade and we all want our academic transcripts to reflect the work we put in. I mean we're going to get a far better job if our grades are good. Maybe that's something we learnt too - the employer is still looking for the best grades because at the end of the day the job seeker is an over supplied market and the jobs are getting to be few and far between.

*Fine, anything else you would like to add? Okay then, we'll go on.*

Democratic and personal learning - well as I said, Martin challenged us to think. I remember one time he wanted something written and I asked if we could verbalise our questions. It took a while but he finally agreed that we might be able to, wanted more explanation of what I meant and then still said no. I definitely think he preferred us to do things that way he wanted us to - probably if a bunch of us had have challenged him in the same manner or even supported what I was saying when it was actually happening, then it might have been a different story. In terms of democracy, each week certain things had to be done according to a particular criteria so in view of that I would say that there was little democracy. There was some choice within particular parameters but we were very much guided and restricted to the course outline...

*Some people have different learning styles - did this course appear to suit yours?*

Well I never really thought about it - I mean we never had the choice of whether we were going to be lectured to or not - we normally just weren't. Every now and then I don't think it hurts to be spoon fed - I mean to not actually have to think too hard and just sit down and be lectured to, it never happened with us this time around though. I mean, we were basically in charge of the lecturing. We could either choose from a) whether you want this information to get a job or b) personal development. Back in the seventh form looking for places to go in terms of further education, I decided that I didn't want to go to Auckland or Otago or anything like that but I wanted to get a good qualification so that I had a better chance of getting a job. That was a strong part of choosing this university in particular. I wanted a good job so I needed good grades - it was either that or try and find someone that your parents knew really well who was in business and then try to wheedle a job out of them - sort of an emotional type blackmail situation I guess.

By the time we get to the end of this degree we will have had an extra year that most degree structures don't have and I think that says a lot to an employer. I mean my general understanding is that it is considered pretty good out there in the work place. I think I went to the Management degree because I wanted some solid facts as well and not just the airy fairy stuff. I mean, warm fuzzies are okay but pretty hard to justify sometimes. I think that the first three years a varsity set you up with all the facts and practical stuff and the last year you do all the maturing stuff - makes a person more rounded I guess. A lot of development and fine tuning of all the things that make up the person happens at 4<sup>th</sup> year...

*Would you say that a Management degree would be of more value in terms of what it can teach you?*

When you look at the aspect of developing maturity then I think it can because it is one of the few degrees here at varsity that is a four year one, I think that last year is really important for that. In reality, I think that because we are all going to be looking for work out there then we have to have some idea of how the business world works. I mean we have a new right outlook on society, you know, the more dollars the better and the way that dollars are earned is through the business world. The first three years people need more knowledge for the BMS but then in the last year they need more of the maturity stuff.

I think the BMS gives me a better chance of getting a job than someone with a BA - the knowledge of how business works is going to be very helpful I think. I mean our society is business orientated, the main institution of today, it did used to be the church way back in the past...

*Did you think that this course met the requirements of the course from your point of view?*

Very definitely the maturity stuff and the challenging stuff. I mean I don't think I will ever just accept everything I'm told just because someone else said it is so, I really need to know why things are before I can truly understand them. We do still want to come out of our courses knowing that we know more and have learnt something, have some practical knowledge and understanding of what is going on around us. If we had a whole paper of just discussion and reading we may not necessarily have finished knowing much at all and that would have been disappointing. Probably a lot of students would be brassed off after spending the money we have to at level four. For me, this accounting course was okay and even though I wasn't an accounting major and had the same background going into the course, I came out with a lot more knowledge about accounting and how it works at a practical level than I thought I would.

*Question 10?*

Martin's strengths and weaknesses. Well, he's enthusiastic and believes what he's doing, it seems that he reached a certain stage in his life, kind of like met a mid life crisis or something, the light bulb comes on in a dark room kind of thing. He's definitely sincere about the course, I think he suffers from the tall poppy syndrome - I think he's good. Occasionally he rambled. Well not so much in class but when you had to see him out of class about something. You know, a 2 minute conversation, or what should have been 2 minutes turned into 10-15 minutes. Open door policy which I like and definitely willing to talk to students about things that were concerning them. . It was quite interesting. I have some friends who are in the 2<sup>nd</sup> year accounting course which is the practical number crunching one and they reckon that Martin is the most boring lecturer they had ever had. I think that's the difference about being passionate about something. The second year stuff is like pretty standardised accounting stuff, I guess it could be seen to be pretty boring stuff really. Certainly very different in this course.

I did have Martin in my second year too and though I found him less interesting then he wasn't really boring, it's probably got something to do with what it is you want to get out of a course. He is much better in this one probably because he has a commitment to what he was trying to get across to us. I mean, let's face it, numbers are numbers - you do this and that with them but in the end they don't change your philosophy about life and the business world, it merely teaches you what is appropriate. It is just as well he didn't have too much input speaking wise, in the class, he's not the most dynamic speaker around.

*How do you feel the organisation for the course was?*

Well organised, not too many problems there. I mean, there were a few problems but often it was something that we had no control over, you know, like room changes. They always seem to be messing those up. I mean, nothing else really comes to mind so I guess it must have been okay, you tend to remember things that really get messed up.

*Right, is there anything you would like to add about this section? We'll go on to Question 11 then, improvements.*

Right, one of my main bug bears, assessment. I think there should be a lot less of all this piecemeal assessment, you know, 2% here and 2% there. This is a fourth year paper and among the rest of my courses were level 5 papers and there was less work in the 5<sup>th</sup> year ones than this. I mean we had to think a lot for the 5<sup>th</sup> year ones, and we did in this too, but it was hard out writing up all this pathetic little bits for almost no marks, it did make the work load very cumbersome. I really think that all these little pieces of work didn't actually give us time to get into a topic, you had to keep skimming over the top all the time or your word limit got too high. I think it's actually harder to show where your thinking is at this way.

*Were there any opportunities before the course got started properly, to negotiate assessment marks?*

I think it could have been done however, I believe that the size of the class didn't really make that possible. Not only that, I don't think we could have got it changed anyway because the majority if the class wouldn't have verbally supported a move from our direction, I mean it took them almost the whole course to participate in class discussions let alone do something which could have been considered controversial, like question the course controller about marking. I think that maybe there could be a method whereby there are two or three marking options offered and you have to sign a contract or something accepting one of the options, I think at that level there should be some allowance for individual strengths and weaknesses. Lecturers always say that they are trying to give you all your assignments in the first week so that everyone can get some time frame organised in consideration of the other papers you are doing but in the long run they all always end up making the due date for stuff happen at the same time. It can be so frustrating. Plus a lot of students may be strong in the writing department and not with presentations so therefore it makes sense to me to weight an essay heavier and maybe go a bit easier on the presentation in terms of marks...

*Was there anything else that you think could have been improved on?*

No not really although I think that somehow there has to be a way of getting people to actively participate in class discussion a lot more and right from the start not at the end of the paper. Some of them, once they got going actually had really good points to make but we never heard from them until it was almost too late for their comments to be of any use. Most of the students didn't participate and it felt like you were the one with no brains because you were always asking stuff that you knew others wanted to know. I mean we all used to go to the pub or something and talk about this paper amongst others, and different things would come out and I always used to tell them to ask straight up in class. They never did though so I used to. I think there were times also that whoever was standing up the front used to think you were a smarta... because you were one of the few that was doing all the talking, luckily I was one of the ones that weren't shy about coming forward. I mean there were lots of times when I genuinely didn't know something or I really needed to have something clarified, but there were heaps of others in the same boat, they just didn't do anything about it. I figure I've paid my money and if I don't know something then I am not going to leave until I do know. I believe this was one of things that Martin meant about taking responsibility for our own education.

I think that the course is as mechanically as well designed as it can be. There may have been a culture factor concerning public speaking, we did have a lot of Asian students and on the whole

throughout all the papers I have done with them in the class, they are usually pretty quiet. They had pretty good verbal skills and their English was good, they just didn't contribute much. I actually would have liked to have their opinion on several occasions and did actually pointedly ask one of the students I had got to know but nothing was forthcoming.

Large group projects - I think we need to have much clearer guidelines as to what the expectations are. I mean half of the time most of us didn't realise exactly what we were meant to be producing. I really don't think it's enough to be told to go away and find a topic and then find something important about it. I mean, what the hell is important to me is not the same to someone else and that's exactly what happened and then at the end of our preparation we weren't sure if this was the type of thing that Martin was looking for anyway. I mean I think it really does need clarifying or else we are all just guessing and a lot of time is wasted in looking for stuff that might be right. I mean we found something, investigated it, you know basically beat it to death or so we thought but then we couldn't actually tie it up at the end. A clear indication of the topics and how they were done in the past might be a helpful example of what the process is for this type of project, you know, indicate the scope and the framework that one might use to get at the information. Well that's all I've got to say.

*Is there anything at all you would like to say about the course?*

No I've said all the things that I can remember.

**Interviewee 2**

*You have the question sheet in front of you - I would like you to keep in mind that whatever you say is confidential so please feel free to make any comments that you would like to. Question 1, how would you like to start in on that?*

Well, I really think I need to tell anyone that if they are looking for a bunny course then this isn't it. The work load is quite high for little marks and that you really have to bring a different approach to your thinking and learning. I thought I would be able to cruise through this and maybe give myself a bit of a rest but I found it a lot harder than I thought it would. I think I would also have to say that there were a lot of things that I found quite confusing, there were some of our pieces of work that I felt were pretty obscure in terms of instructions and there were times that I got quite lost trying to figure out where I was meant to be going. The course is pretty much a challenging one and there are some quite innovative ways of doing things that are quite good considering I have spent most of my time being lectured to...

*Perhaps Question 2 touches on some of the areas you mentioned - would you like to expand on any of them or bring some new opinions in?*

Well, yes, I would recommend the course to other students merely because I think it looks at learning in a new way and makes you think really hard about the work situation that we are all going to be facing out there when we're looking for a job. I think the work load was a draw back but then it was balanced by other things that I hadn't met up with before. I think students need to know what they are letting themselves in for before they enroll because sometimes you can load yourself down with so much work that nothing really gets done properly because you seem to run out of time. This course appeared rather light but wasn't really, not once you got into it. I think I would need to tell them that they should be prepared to take a completely involved approach, not to be afraid to explore any area that they may have doubts about and to challenge everything that anyone might state, I mean sometimes there's a wider issue behind some of the topics and if you're not on to it then you can miss the point altogether. There were times that I think it was assumed that we knew more than we actually did.

I think I would tend to emphasize the aspects of personal responsibility for your own learning and the development of personal work and ethical skills that are necessary to meet the requirements of the work place and the ability to look beyond that which is immediately obvious.

*Anything else? Okay Question 3 - there are several points there, we can go through them one at a time or you may choose to put one or more together depending on how you think they fit.*

Learning abilities - well, the first three years of my degree were spent learning things and though this course was set up differently, I still learned things but it was more at my own pace. Learning abilities actually need to have already established themselves and to be honest, learning abilities are something that you are born with and that continue to operate throughout your life. There is an academic expectation though so they tend to be enhanced and stretched while you're at uni. I don't think it developed my abilities, merely enhanced and redirected.

Intellectual independence - well I don't know exactly what that means but for me I'm going to presume that it means something like taking responsibility for my own learning and being able

to get on with my own work without constant supervision. I think, well for me anyway, that it means I can choose how and why I will approach certain topics in a particular way - that I will just not take everyones word for what is happening, that I will question and draw my own conclusions and then go ahead and investigate to see whether my opinions have any basis in fact.

Critical abilities - yes, this course definitely developed that to the point where I felt comfortable enough with my own opinions and their worth that I didn't mind speaking out about them or questioning the person who had made particular statements. There is a pattern with uni learning where you accept what you are given and absorb it as truth. Martin was always on at us about looking beyond the spoken word, and the written word for that matter too, to find out if there is something else framing the concept. This kind of developed a confidence in the student, we weren't allowed much of an opinion before and now suddenly we were actually required to produce an opinion that did not have to match that of anyone else necessarily. I thought that was good and enjoyed giving my own opinion, listening to what others thought and sometimes I would be right and sometimes I wouldn't be, but it didn't matter. That was part of the development, learning to accept that there is more than one way of learning and thinking about something.

Group skills - well we had all of, well mostly all, had had some experience of working in groups. I never actually like group projects because there is always one person who doesn't pull their weight and no-one wants their marks to be drastically affected because someone else can't get their act together, this happened in this course too and quite frankly after all the work that you do put in, you get past the point of wanting to complain about someone else not doing their share. I realise that in just about all work situations, we are going to have to work with other people and generally I think I do get on with most people, but at school I would rather get on with what I have to do and know that I stand or fall on my own merit. I must admit though, for those who do their share, they often have good ideas about things that I might not think of - I think all of us ran across that at some point during the course. I kind of think that for us who have responsibilities at home and also a part time job, a course controller insisting that we have to all meet as a group specifically and do this work as a group effort, is a bit unrealistic. It can be very difficult finding a time that we are all available.

Professional attitude - I don't think this actually develops until you hit the work place. It did give me an indication of what might be expected and the possible scenarios I could resort to meet given situations. I think the visiting speakers were helpful in providing some indication of what is expected and how one has to conduct yourself in particular situations. In a surface way we were be given this type of information in bits all the way through our degree though. I did kind of have a professional attitude about my own work, you know, like making sure that I was turning up for lectures and tutes, getting work in on time and generally keeping myself on a pretty tight time frame. All a matter of time management I think. I reckon that will be a big part of developing a professional attitude, managing time effectively.

Moral, spiritual and emotional influences. I think this is a pretty washy sort of question really. I mean, we can talk about it all we like, we can have all these areas built into our own consciousness but no one really knows how you are going to react until you actually get out and there and get hit with a situation. All the what if's that get presented in the classroom amount to nothing really because none of us are going to say something that will not meet the aesthetic

sensibilities of our peers. Anyway, if I am presented with a problem on a Monday I might handle it differently than I would on a Wednesday merely because I am too tired on the Monday and in a grumpy mood. I think this course did give us food for thought in that it made us aware that at some time or other we were going to have to think about these issues and develop personal skills that incorporated them. The spiritual one is a bit tricky, I mean what does that really mean. Some people are spiritual in a God kind of sense and some others aren't but that doesn't make their opinions any less valid. Actually that's a stupid question. We all had our opinions on how we thought particular business decisions are made but then we often didn't have all the background information anyway so we were all assuming.

I guess the other thing that did develop for me was the way that dialectal inquiries could take place. I mean I had always just been involved with normal debates but these were different although they did have similarities, you know like one side for and the other against. Actually now that I really think about it, they were good but still a bit weird. It's all a matter of what you're used to I guess.

*Great - is there anything else you'd like to add? Okay, Question 4.*

Learning about the commercial world. Not sure what he actually means here but I guess that could have something to do with the guest speakers we had. Besides the readings and the other stuff we got to learn through print, the speakers were the only tangible aspects of the commercial world that we came into direct contact with. I mean some of us had jobs too, but we were there to earn money and not necessarily to learn about the business world that we hoped to be eventually employed in. I would hardly call preparing vegetables and waiting on tables like I do with my job, experience in the accounting arena of a corporate business.

I did enjoy the contact with the guest speakers though and at least they gave us indications of what we were going to be up against and involved with once we got into the work force. I actually thought we ought to have had more of them - I mean that's just not an easy option, I really would have like more information from a lot more sources in a lot more areas. Not all of us were accounting majors and a wider range of speakers would have been really helpful...

*Okay - Question 5?*

Dominant value systems. Well, I already knew that they were dollar based, I mean everyone knows that don't they? Actually I was more interested in looking at what kind of values were being placed upon the individual in terms of them trying to actually function considering that the dominant value system is dollar driven. I mean, this course was about society too and I would have liked more input regarding how the individual is expected to function on a day to day basis while they try to look for some kind of future. To look at the society aspect of the paper, I would have liked input assuming that we already accepted the dollar base and where it all goes from there and how we might be able to have some say about where it will go in the future. I would like to think that everyone had a social conscience but sometimes people are so busy just trying to survive that they don't have time for thinking too far into the future.

There is a growing class of under privileged in this country, I know because I am one of them, but while I might be here at uni getting a tertiary qualification, some are not in a position to do

so, how is that going to affect me and my decisions as an accountant in the future? It's scary actually because I don't think I am going to be in any position but follow the market. I mean I will probably be working for someone else anyway, maybe even a corporate and quite frankly all they are interested in is whether the books balance and whether or not they have made a profit for the year. I actually think we were given enough of a background and history about exactly how capitalist societies work - I would have like more information on that.

*Question 6?*

The course is vastly different in that it leaves the learning to you, you are not spoon fed and yet you're learning new things all the time. I enjoyed that turn of pace, I was sick of being lectured to. There are things I would change about it but then I would need to find out how those changes are made first. As I said, we did cover more of the society stuff than I had had in other courses but it still wasn't enough for me. I think there has to be another way of looking at why we have to have so much money located in one place while there is so little in another- there has to be a better way of sharing things out on a more equal basis although I guess the big business men aren't going to like that too much. There has to be a way of reducing the difference between those who have and those who have not. I don't really have much more to say about this otherwise I am just going to be repeating myself, I really feel strongly about it though.

*Fine - we'll go on to Question 7.*

Democracy and learning requirements - those two don't really go together do they? I felt as though we were able to take advantage of all the learning opportunities that were offered, but that's the whole point of any uni course. However there's a discrepancy there too, we were required to take what was offered. I did like the times that we were able to select things, well topics really, that we were able to work on, I felt that was a worthwhile area but despite the selection that we were given there were a lot of things that we couldn't choose.

To be honest I don't know how a completely democratic course would work anyway, there are just too many students and the line has to be drawn somewhere about the things that should be included and what has to be left out. I think previous classes could have been polled to find out what they would have chosen had they been allowed to choose and then going from there, work out what would be presented. I think at this level we really need to be more in charge of what we are learning.

*Do you think that course work assessment would have had to be drastically altered to allow for that type of scenario in terms of what the course offered?*

I hadn't really thought about that - I guess there are some things that need to be fairly well systemised and formalised so that the marks reflect the effort putting into the same academic exercise. Well I suppose all that choosing would present other types of problems wouldn't it? Damn and I thought my idea was really cool.

*Question 8?*

I have very definite ideas about education but somehow I don't know whether they fit into the normally accepted role. I mean, I think there is a loss of social cohesion in our society and I don't know how one ever manages to get that back, but I think that maybe all educational institutions should do something about introducing programmes that give us all a background in society, what it is all about and how we can all get together and do something about making it stronger. It seems that we are all fragmented doing our own thing and it is very seldom that we actually have to sit down and think about the consequences of our own actions other than what is immediately obvious and how it affects us directly.

I guess that would be a big ask, to expect that all courses would have some kind of responsibility to society aspect built into it, I mean I don't even know how it could be approached, I just know that something has to be done about it. As for management studies, well. There's always the hard practical things that have to be covered, you know, like the accounting systems and how they work etc., but then we have to look at all the things that go into making, in my case, a competent accountant. I was thinking about what I might be asked in this interview and there was one thing that came to mind, maybe we need to offer more core courses and less choice, I mean we get one aspect in one paper and then we cover it again in another paper from a different direction, sometimes it's confusing. In the long run, once we have the basic skill, there's not a lot more they can teach us about number crunching because I think that each office is going to have a different way of doing things anyway and then you start at the bottom again unlearning and relearning.

I guess the uni covers all the things we have to know and some of the things that we can take as options to enhance the basic course, it's hard to exactly relate this particular course when I already think it should be coming from a completely different direction anyway...

*Question 9?*

Well if I had to compare this course to others I had taken during my course of study then it would be favourable. I haven't really taken anything before that even attempted to look beyond the technical aspects of accounting, well other than communication. This course at least looked at the society aspect, but I really found that it didn't go far enough into it. I think that the society view is very important and I would have like it to go further and with more depth. I did get a lot more information about how one might function in the outside world and I certainly found a lot of the things I had learned earlier started to come together with some kind of pattern. I really still would like a more comprehensive look at how society in general fits into everything.

*It sounds like you should be in sociology?*

Well I actually would have like to do a Social Science degree because that was where my interest lay, however, I thought that maybe I would be sure of job with accounting. I always wanted to know why people did things and how but I was also good with figures. I think I do have a good chance, well a better chance of getting a job with my degree that with a Social Science degree. Once I have this under my belt anyway I may consider doing something part time over on the other side of the uni. I really would like to look at sociology.

*Okay we'll move on to Question 10.*

Martin's strengths and weaknesses. Well one of the biggest strengths was his passion and enthusiasm for this course, I really like that with lecturers because some of them give the impression that they are there to give their lecture and disappear. I kind of feel like they are there for the money and don't give a damn whether we actually understood what they were saying or not, I actually think that they should have had to work out in the real world for at least five years before they get a permanent job up here teaching us. I think the way that Martin believed in what was happening in the class was important, I think students need to know that what they are trying to learn is important to the person who is trying to teach them. I think the fact that he had come from a career outside the university was also a plus, I mean, how can someone possibly teach you about life in the real working world if they haven't actually been there.

Another plus was that he didn't talk a lot. The course was structured on a student learning situation. Martin isn't a very dynamic person in terms of getting a student motivated to a very enthusiastic level. I had him at level two and he was quite a boring lecturer although let's face it, the topic wasn't all that enthralling. Considering how the course was structured I think he did have things to say but he didn't go on about it. He very much left the learning process up to the individual and if you didn't take advantage of it then it was your own fault.

Despite his quiet approach, I felt Martin was autocratic in his own way. Quite a few of us weren't too happy about the method of assessment but he really wasn't too prepared to move from his position. I guess I had better be careful here or I'm going to get myself in another pickle. What I mean is, I think that there are other ways of deciding assessment criteria that might have been more appropriate. For instance, a friend of mine has a scale of assessment that is kind of sliding - you know there are options and the student agrees and keeps to one that fits better with how they are going to approach their course requirements - I think that's cool. Let's face it, all of us are better at some things and not so good at others. Mind you my friends class was also a lot smaller than ours was so maybe that's what might make the difference about whether this sort of thing was a good idea.

Martin was okay to deal with outside the classroom, we were able to shoot along and see him as we needed to, some of my other lecturers wouldn't see you unless you made an appointment and often those weren't for at least 2 days and by then you had lost a whole two days floundering around trying to work out your problem. You had to make plenty of time available when you went to see him though because he did like to chatter on. In a way this was a disadvantage in that it took up your time but then it was an advantage because you got to understand the person a lot better.

I actually think there wasn't too much wrong with Martin at all, on the whole he was fair about things, would listen to whatever you had to say which is more than some of the others did. Every now and then I had the impression that despite what the students were saying especially when we were question things like method of assessment for instance, he really didn't want to discuss it and neither was he going to change it. For all I know he had already had this conversation with other classes and that the system he had settled on was actually the best one available at the time. I guess that's about it.

*Fine - at any time if you think we're going to fast you can always get me to go back.*

No it's fine, I've actually said all I wanted to say but I am looking forward to number eleven.

*Okay - we'll move on to Question 11.*

Now before I get into this perhaps I need to say that the course as it was run was okay - I enjoyed it and I would recommend it to others. I think it had a lot to offer although I really think that it needs to narrow the emphasis slightly and go more in depth than what it did. I really would like to see the society aspect incorporated a lot more, I think all students get tied up with what they are doing that they sometimes forget about the other things that are important to others and to society as a whole.

The course description was very cumbersome, there has to be a better way of giving an outline that isn't so boring. I think that things like the dialectical inquiry needed a whole lot more explanation and guidance. Some of us were quite confused until the first one had been done and then we sort of got the idea. Maybe it would be a better idea to hand out methods, examples and topics at the one time then we wouldn't have had to thread back through everything else to find out what we had to do. Actually all the things that we had to do in terms of written work and projects, should have had their own handout types of stuff at the time.

I think it is important to have a group project but we have to work out a way that makes it imperative for all to put in the same effort, I think this has to come from the controller and not the rest of the group because it is not always possible to pull others into line when you are operating at the same level. I mean maybe we should have to hand something in separately - maybe the group needs to decide the topic and how it is going to be approached, you know, six in the group so there are six things to be covered and one person covering each aspect.

Guest speakers - now this is definitely something that has to stay but I really want to see the range of speakers broadened. I think we should have at least one woman, we need to have a younger person who is not long out of the system and actually working in the business world, I think that in line with the increasing Asian influence in our society we should have someone with an Asian background. I also think we need to have people from a lot more varied background - I mean working background, someone who started off working for someone else and who is now out on their own. I really wanted to see speakers from different industries, someone who looks after corporate businesses, small businesses, different types of businesses. I am sure that despite the business they will all have some similarities but there must also be big differences.

I would like to have presentations from the boss of the company right down to the accounting junior. You know someone who has a tertiary qualification and has had to start at the bottom of the pile as well as those who have reached the boardroom. I think it's very important to include women here because they are becoming more prominent and I also think we really have to have Asian business persons, they are beginning to have a big influence on how business is operating in our country. As well as needing to know how we operate we need to understand how the Asian community operates and how it impacts on what is happening in the work place. There might also be job opportunities there for non-Asian if we knew what was required.

I also think we should have such people as very high profile human resource management people come along and teach us about presentation in terms of job interviews - we really need to have a more practical level of interaction as a preparation for our entry to the work place. Maybe the focus of the course needs to be changed slightly - a sociology of management with relation to the

role of accountancy or something. I really think management courses at this level need to be thinking about whether we are truly ready to appear at interviews, I mean how prepared we are and whether we know what we should be looking to present. Some other courses do cover this type of thing but I think that maybe this course should do it too. I mean there are only so many courses that you can take before running into clashes and if you miss the one about interviewing then we're back to floundering around again.

Throughout our degree, I think we should already have focussed on the accounting stuff and so therefore maybe the focus should settle upon organisations and society. I actually think that would be far better. I actually missed out on a lot of those courses that they offered regarding preparing yourself for the work force, even some of the stuff that the actual Management school puts on I missed because of other lectures, so that is an area that I would like to see addressed. I mean these courses are meant to be preparing us aren't they?

*Well - that's a fairly comprehensive answer, we'll look at the last question.*

Well, I think I've about covered everything.

### Interviewee 3

*This interview was with a foreign student. The student's English was difficult to understand and in some places I have slightly altered the wording of the sentence so that it means the same but is actually in a readable form.*

*Right, for ease there is a set of the questions in front of you. Take your time answering them, say anything that comes to mind remembering that this interview is confidential. If there is something that you don't understand then just ask. Question 1, how would you like to answer that?*

Well, I might view things different to others. I would tell others that the course is okay but there is a lot of writing for not much marks. I would also say that you have to work with others in the group and that you need to be able to talk about things in the class.

*You're doing fine. Is that all you would like to say? You only have to say what you want to, if you want to add something in anywhere then just tell me and we can do that too. We'll go on to Question 2.*

Yes I would probably tell others to take this course. I think because it is so different to others that I have had during my degree and because you get to do work that is more about what you think. I would also tell people that there is not really lecture situation and that a lot of the learning is up to you. I like it because the ones in charge don't talk to long at us.

*Question 3? I'll go through that list one at a time, and you can give me an answer for each one.*

*Learning abilities* - Actually I think I already have good learning abilities, I have always had to study really hard even at home. This did not really develop any new ones just make me use them more, so I think you could say that it made them broader. I had to learn to think about things that are going on from a different way. It is actually quite good learning about these different ways of looking at how the English world operates. You also learn to listen and make up your own mind about what someone else is saying because maybe it is a better idea than your own one.

*Intellectual independence* - I think that maybe this means the way you are thinking and whether you are understanding what is being said. Not always understanding but I learned to listen well and get another idea that is different to mine. It is different but not necessary is wrong. I think we all had to think a lot in the paper and make up our own minds about what is best way to go about something. I think that this is what Martin is teaching us, how to think differently and to always make questions about what we are hearing. Everything is not always how we think it is.

*Critical abilities* - It is not really something that I like to do and I usually don't do it out loud. I have been able to think about things when they are being said though and I make up my own mind whether I think they are right or whether there is something else. Mostly I keep it to myself but as the paper got on to the end then every now and then I would say something but not really very much. I always want to know now, if it is all the reasons that people are saying so I think I am getting more critical. It is not my nature to criticize really but I am getting to look further than what is in front of me.

*Communicative abilities* - This is something that I think this class is teaching well, even I started to say things by the end of the paper. It is not really in my culture to say anything in class, it has always been like that, but it is all part of learning to do something else. I didn't really want to say anything at first, most of us from Asia are really the same. We have never been able to question the teacher and this has been all the way through our education. New Zealand is different though and we are learning to take advantage of all these new methods of gaining information.

For group work I was in a group of mainly Asian students some who also spoke the same language. It is alright to speak in that situation although I didn't do much talking there either, I was shy of the white students and they talked a lot. They don't always have the right idea though and some are slow to change their mind about things that someone else says. I found the group easier to talk with.

*Group skills* - I have worked with groups before but always in my own country, this was the first time with a mixture although most were Asian students. I found this alright although some of the students did not want to listen to another point of interest, they thought that they had all the right answers. I would rather not work in a group because not everyone is doing what they are meant to be and it makes it hard for the rest of us also I did not have a job. Some of the students did and it was hard for them to find the time to meet up with the others. I never said but I used to get angry because we would make a time and then not all of them would turn up and they did not have any reason for that. We will mostly have to work in some kind of a group when we leave the university so this is something that I will have to get used to.

*Professional attitude* - I think this is something that we will really learn once we get a job. I did learn something about it from the speakers that used to come in and speak to us. I think it will be different for any business but we will not really know this until we get the job. There are different ways that a person is a professional, I think to develop the right mental attitude is something that all of the students will have to look at as we go along. I think it is good to know what other high up professionals expect of the students, sometimes it is confusing when there are so many limits about what to do and things like that.

*Ability to consider moral, spiritual and emotional influences on commercial decisions* - This is something that I find difficult to understand. You must be aware that when we get our first job we will be in no position to be making really big decisions of any kind. I would like to think that when the time comes and I am at the top of this big heap that I will make decisions based on what is good for everyone. I think there will be always someone who a decision will not be good, there are always so many things to take into consideration and not everyone will be pleased. The spiritual way of doing business has not much grounds these days because it is the money that people are looking towards getting. It is alright to be spiritual in yourself but I do not think that it has very much to do with business. The emotional influences is also something that the business world does not really like to deal with. Money does not have feelings, either it belongs to you or to someone else and if you are in business then mostly you will not be allowed to get your emotions in the way. I think it is quite closely linked to moral issues. I think that all these things are also slightly different if a person owns their own business. If it gets big then maybe we come back to the same situation but if it stays small then maybe there is room to bring some of these influences into business dealings.

*Other* - I can not think of any other things that we might have developed.

*We'll go on to Question 4 then.*

The only time I learn anything about the commercial world was through the speakers that came into the class and then I learn mainly about New Zealand. I do not think I will be getting employment here as I want to go home and work there. They were our only real link with the business world and they were good. They were all men and maybe there could have been more difference and even maybe a woman. I would have liked to know how she was treated in the commercial world and whether things are so much different from the men. I have not worked here in New Zealand because I do not have a permit but I am taking many papers so it is easier for me to just do my school work and then I can go home, it is costing my parents many thousand dollars for me to be here. I think that the business world here is different from at home but then we are talking about half a world away and based in Asia where the money flows quite fast and there is still a lot of developing taking place. I will probably work for my government when I get home and it will be different from working for this government here I think. There are probably a lot of things that are the same in the business community here as at home but I cannot judge yet until I start working. I think I will have much stricter bosses at home than here.

*Great. Anything else you want to say - good we'll move on to Question 5 then.*

I think that definitely the value system here is based on money and not people. It is important for people to make money so that they are able to live better but there are also those ones who do not get very much. It seems that there is quite a wide difference between the men with money and the others who do not have much. Of course the economy is sometimes not as free as it is in some Asian country. There are also a lot more people in Asia who do not have jobs and it the governments way of getting them to earn a living, by not having taxes all the time.

While I learnt about some of the things around New Zealand I did not really learn much about the global dealings and values and I would have liked to know more about that. I would think that it was something that we should all be learning because no country exists in business by themselves, they are always needing to have connections somewhere else in the world. There is also a lot of Asian business done here because we are all in the Pacific Basin and I think this paper should have included that aspect of it.

*Fine - Question 6.*

Well I think that this course is very much different from the other papers that I have taken. It was all about you doing your own learning and making sure that it happened. We were pointed in directions and given background material but what happened after that was up to us. I very much liked taking this material and doing my own work with it. I do not mind sharing things but I like to do work by myself. This is also the first time that I have not had regular lectures, the way that we had speakers come in to talk to us was also good and very helpful.

I did not really like the presentations and the dialectical exchanges because I do not like to speak in public. Every time we would have to do that I would usually be able to get away with not

speaking by telling everyone that my English was worse than what it is. I think this is something that a course will not be able to break because I have been brought up with it.

I have not had guest speakers before either and I liked that. It was good to get the point of view from those who are actually in the work force and who are dealing with the problems that come up in their business.

*We seem to be getting through this well - ask me to add anything if you feel you want to.*  
Actually I am surprised that I have said so much, I am not usually so talkative.

*You're doing really well. Right, when you're ready we'll start in on Question 7.*

Well I am not sure what it is he means here. I think that it was a course just like any other and the only thing that was democratic was whether we learned anything or not. It was made very clear to us at the beginning that we had to be responsible for learning ourselves, that we would have to do the work. If that is what he means then yes, it was democratic. I think that maybe he might mean did we get to choose what we had to learn about, maybe in the presentations to the rest of the class. We were able to choose the topic but we had no choice about whether we would have to present it to the class or not and that was not democratic. For some, this is extremely difficult and for me it was very hard. I avoided it whenever I could and try to make someone else do it.

I really like lectures, it is a method of teaching and learning that I understand, it is something that is very individual and that is more the way that I would choose to be taught. This is why the paper was so different too I think, we did not have the opportunity for real lectures as in the past, so I think that this was not very democratic either. It is all in how the individual is brought up, I am not used to things being democratic anyway. For us it is mainly doing what we are told to do and trying to get high marks so that we will make our family proud of our achievements.

*Anything else that you would like to add? Fine then we will go on to Question 8.*

Well I think the Management course should be preparing us for the job market. It needs to teach the students what the basic functions of the business world are and the different ways that they will operate. I think that in my course there were many papers that did this although they give us only the things that are directly related to New Zealand. I did take some of the ones that had a more global reach but when you have so many core papers to do and then only a few things that you can take for the options, then you have to have something that suits whatever else you are taking and sometimes one of the papers that you really want to take clashes with something else.

I wish that there was a more graduated structure. You know, like starting with the basics, leading into something with more structure and then leading into the process that will teach us how to get the job. You know, the things that we have to say, how to dress, what to present. I do not mean just a session here and there but maybe whole month of this type of seminar. To actually have the people who choose who to hire, come in and tell us what they look for, what they wish students should leave out and things like that.

*Okay - Question 9.*

Well, I could see what was happening in society but I do not think that the course put forward any ways that we could make a difference in why it was like that. Of course not everyone will have the answer but some propositions might have been good idea. I wanted to know more about the global working and I don't think the course gave us very much about that. There is much current and up to date information and of course with all the changing governments that are around the Asian countries, then it would have been a good idea to get an overall picture of what is happening. It helped in some ways but not in others. I think maybe it was too narrow and only concentrating on New Zealand mainly.

*Okay - we will go onto Question 10 about Martin's strengths and weaknesses.*

I did not have him for a teacher before this but this paper was more in line with what I had been doing with the rest of my degree, that is why I took it.

I liked Martin because he was quiet and did not need to raise his voice to get his points across. He did not like doing much talking I think, most of the talking was done by others in the class, there were some that had to much to say I think but then there were also ones like me that did not say much at all. I have had lecturers who got angry because people were speaking a lot in the class. He was very knowledgeable about the paper and I think him having a job before coming to teach at the university was a good thing because he knew what it was like to be out there in the business place. He was always trying to make us excited about the things that were happening in the class - to take part in the discussion and offer our own opinion.

He always wanted us to ask questions about what was being said and not to just go along with the information. In the past I had not had the opportunity to ask questions or to question whether the information was right or not. He always encouraged us to do this.

When some of the others brought up the assessment, the marking for our assignments though, Martin was pretty sure before he answered that we would be staying with what he had already decided, so I think that maybe he was a bit stubborn too. There were always other ways of doing things and looking at things, but he did not want us to do it any other way than how he had said. Still, when I look at how many other students there were, then maybe he could not change it easy. I never saw him after classes so I do not know what he is like on a one to one basis, I think he would be alright judging from how he was in the classroom.

*Fine - now we can look at Question 11. Improvements to the course.*

Well, I think the main thing I would want to make better was the guest speakers. I would have liked to see a lady who is big in business and find out how she had got on in her job. I think we should also have someone from the Asian community who has ties with home so that we can get another view and not only just New Zealand. There is nothing wrong with New Zealand but there are other countries that are important.

I would also like to see the paper look at the global business community and in particular the Asian situation. I think we should have been looking at the impact of how things operate there and how they affect New Zealand and then also going the other way (*vice versa I think*).

I also think that maybe there should be some other method of offering alternatives to those students who do not find public speaking an easy thing to do. It is hard to speak in the class when we have been brought up not to do it all our lives. It is a part of us, but if we do not do the presentation then we would have received no marks for that.

I have been in one other course where the student was offered options for marking assignments so that if we are better at essays then we can choose that because we can do better work than some other projects. It would be a good idea to look at that and maybe work out how the student can receive maximum marks for the things they are good at.

There is also one more thing. Getting something in the course that teaches us how to go out and get a job. I think this would be a good thing to have.

I think that is the main things I would change if I could.

*Okay - that's fine. We're almost finished, just Question 12 to go now.*

I do not think there is anything else that I can say, but I hope that maybe some of the changes are made and then it would be even better.

**Interviewee 4**

*Right - you understand what we want to achieve with this interview? We'll go through each question and I would like you to answer any way you wish to and at any time if you wish to add something I'd be happy to go back. You have the questions in front of you -away you go then.*

I think I would tell people that it is harder than I thought it would be. I took it primarily because it fitted in with my major but also because I was told that it was quite cruisy and the work load was lighter. I would also tell them that it would involve a lot of reading and thinking and that you really have to be organised, you know a real time management thing.

*Fine - Question 2?*

Yes I would recommend the course to other students - when we started I wasn't sure if this was the one for me at all and that maybe I had made a mistake but after a few weeks when you are really getting into it then it gets better. It's not that we had a slow start but more I think because I hadn't really known much about it to start with and then trying to wade through the course description and outline was really awful. It was so long and involved and I thought, on the whole, could have been made a lot simpler.

I think pre-enrolled students really need to know what they are getting into because it is not the easy paper that I was given to understand, maybe I'm just thicker than those who had taken it before me. I think the course outline etc has to be made a whole heap simpler, it's like wading through mud to start with, I think there was too much philosophy stuff there to come to grips with and while I think that there should be some of that - you know we need to understand the underpinning of the course - I'm sure that it could be condensed into something more readable.

I think future students also need to know that depending on how many other papers they are taking - they really have to be good with time management because this paper really takes up a lot of time especially when you think about some of the marks that you get for the work that you have to hand in. I found that one of the draw backs actually. I don't think that these things are necessarily reasons why someone shouldn't take the paper, I just think that they need to think about things before they rush in and then find themselves snowed under.

There's a lot of reading to do, quite a bit of writing and a great deal of thinking.

*Anything else you'd like to add? Fine - we'll go on to Question 3.*

Learning abilities - well, I think everyone has learning abilities, I would say that it actually didn't do much to develop my learning abilities but it did help to solidify those that I did have. I mean, you can't get to fourth year and not have the ability to learn something, the work is too hard and I think that if you don't have them then you would have dropped out by now. I guess everyone has something they want to learn and a definite way in which they achieve that, so I would have to say that I had already developed that before I got to this course. It did help to boost my confidence in terms of what I already believed, it reinforced things for me I think.

Intellectual independence - this is something that I think I already had too although I think this course helped to broaden it, so in a way I guess I did develop more with this. I think most of us

in that class were all pretty switched on and we all had our own opinions about things. I think maybe this course actually offered the student the opportunity to be more discerning about why we thought particular things. I don't mean it gave us alternative ways to think about things - although it did that too, but it showed us that there were other ways that we should consider and for me I would classify that as intellectual independence.

Critical abilities - well, this is a big yes. I certainly developed that. I must admit that all through my degree I always questioned the other reasons behind certain teachings, but 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 the way they were - you know other students and the lecturers too I think, used to get sick of me sticking my comments in and asking why or questioning a particular statement. Right from the start Martin made it very clear that one of the components of the course almost, was the necessity to question the information we were given or found, and to try and make sense of it from a different direction and in another context even. This course actually made me feel comfortable because I like to know everything about whatever the topic under discussion is and I believe, like Martin did, that there was always another way that anything can be looked at. I thought this course was very good for that and I think that those students who didn't develop any critical abilities or even enhanced the ones they already had, must be really off the planet. I mean, this course was really unusual because it actually **wanted** us to question. I like that.

Communicative abilities - I've actually never had much trouble in this area although I guess if anything, people would say that I talk too much. I didn't think that I did in this paper, I was actually quieter and that was because others had things to say that were different and interesting and definitely worth listening to. I think I did learn to develop skills in terms of presenting. I hadn't really done very well in other courses with this aspect of my education so I was pleased with that. We get to do quite a bit of presenting in Management. I think the confidence factor in this course actually boosted me and gave me more faith in my own ability. I also got to be more conversant with other nationalities. We had quite a lot of Asian students in the course and I hadn't really had a lot to do with them before, so that was another plus. I actually found that they acted as a prod to get my share of the work done and done well. Yes, I liked this aspect of the course and definitely would recommend it if only for that reason. There were a lot of people who didn't take part in the class discussions and I think that was a shame. Towards the end of the course more people were speaking and had good stuff to contribute, I wish they had have done that all the way through.

Group skills - this was something that we have had to do all the way through our degrees but in this course we did have a few problems. There was a lot of Asian students and on the whole they preferred to work with each other which was a shame because they had some pretty unique ways of looking at things that were just as valid as anyone else's. I actually got to work with some Asian students and enjoyed that. This was a first for me and they were quite hard to keep up with. The ones in my group were pretty diligent and I had to work harder than normal to keep up with the type of standards that were expected but in the long run I found that I was actually more organised than when I am keeping to my own pretty slack schedule. As with all group work that I had experienced in the past, there were always the one or two who weren't contributing as much as the rest of us but we ended up just getting on with it because it would mean that we would lose marks if we stayed with the level they were at. I get really brassed off with that attitude but there

is very little that we could do about it. I thought that maybe some peer pressure may have got things moving more but it didn't work. I don't know why I am surprised by that because we had tried the same thing in other courses and it never worked there either. I think that's the only thing I have about group work. I normally like it because you get a whole heap of different ideas, new ways of doing things and best of all you get to share the work load on the whole. This was something about the course that I liked too. Once we get jobs we are more than likely to be working with other people so you have to know what it is like, I guess the work place would be no exception, there are always going to be some who will put the required effort and others who will taking a ride on someone elses back. Knowing me, I will be the mug that gets stuck with doing someone elses work while they take the credit for it.

Professional attitude - I'm not quite sure what he means here. All the way through our degree we get information that are indicators of what a professional would be doing and saying, this course did the same too but not in a really meaningful way, I mean we didn't go into sit in depth although we did have it mentioned. I also think that this is maybe something that you don't really get to develop fully until you actually get a job. I also think that maybe every type of industry and office also has their own standards of professionalism so you don't really get to know about that until you are there. I guess one has to start somewhere and at least I learned that there are certain standards that have to be met. I think maybe we got some of that from the guest speakers that we had, but I still believe that we are not going to get into professional attitudes until we get a job.

Moral, spiritual and emotional influences - what does that mean?

*I think we are looking for your interpretation of whether these points are considered when you think about the commercial decisions that are made and maybe whether they will, in turn. Influence decisions that you might make in the future.*

Okay - well. I think morality is something that you have because that is the way you a brought up and it is a reflection of that. Of course morality is also subjective, I mean what you might call a moral dilemma may actually just be a minor irritation for me. I guess when you are working for someone else, then you would probably be a junior to start with anyway, and whether you think a decision is morally wrong isn't going to matter a damn because we will have to do what we are told. So I guess I will always be able to have my own opinions but maybe I won't be able to act on them. Of course if I eventually got to be the big banana, then I may be in a position to consider the moral ramifications of whatever decision I make - maybe I will think twice about making someone redundant, but it is all going to depend of where you are working. I mean if you work in a corporate business, you are answerable to the shareholders and what have you and I don't think they really care as long as they are still showing a profit at the end of the day. Morality is always something to have, but I think in the long run, the business world pays little attention to whether a decision based upon profit and loss actually transfers to people other than those who own the shares.

For the spiritual - well, I guess I could be called a heathen because I really believe that there is nothing very spiritual about the way that the commercial world in operating now, well other than the shops who sell religious items anyway. Everyone is spiritual in their own way and I don't think that I learned anything about whether this plays any part in how business conducts itself. I actually don't see where it could to be perfectly frank. For those who are spiritually involved, then maybe there are other influences that they will bring to bear when they are making decisions bit I can't see it myself really.

Emotional? Now that's a contradiction - I mean all the way through my degree I have been doing mainly number crunching and the only emotions I have experienced has been frustration at my short comings and despair because I didn't understand what someone was trying to teach me. I tend to believe that there is not much emotion that one can introduce to commercial decisions although I guess as human beings we all have feelings and somewhere there must be a place where they do come into the equation. Looking at some of the decisions that need to be made and are made, from time to time, it would appear that there aren't too many emotions involved. Of course I have looked at the other side of the coin, and I think the only real emotional input comes from those who have been disadvantaged by commercial decision, I mean like someone who has been made redundant - I can imagine myself getting real emotional about that if I was the one being let go.

*Great - any other attributes that you have learned through the course that you haven't mentioned yet?*

No not really although I think I have become more thoughtful. Well maybe I have learnt something else and until you asked I never really thought about it. I mean I am a bit loud, or can be and usually I just jump in with both feet and sometimes my tongue gets ahead of my brain. During the course I found myself contributing, you know speaking in discussions and all that, but I was also a bit quieter and quite happy to listen to what others had to say. I have always been interested in what others say but maybe I have been the only one with a big mouth in my other papers. Yes, I guess that is something I learned, to think more deeply, but then this paper was like that - you really did have to think about the stuff that was being put before you.

*Fine - anything else you want to add? Okay then let's move on to Question 4.*

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 also gave you an idea of how things operate in the real world. I really enjoyed the guest speakers because they were actually out there doing the things that hopefully we will be doing one day. They were all pretty high powered though and I would have liked to have had some time with someone who hasn't been out there very long, you know, really get the feel of what it is going to be like for me, look at the kinds of things that I am going to be doing and even to know the process that I will have to go through to get a job at all, that's a really scary scenario. I also think that with the way the course was structured and the critical abilities that it gave you, I actually found myself reading the papers and stuff like that with a view to maybe understanding in a small way, some of the stuff that is going on out there especially when there is such a lot of stuff about what the government is spending on and how they allocate funds. I think that guest speakers were good and that maybe the scope of who we have should be broadened a bit. I mean when we were working in our group a lot of the foreign students didn't have much background on New Zealand and some of the stuff didn't seem relevant especially to those ones who were going home to work. Maybe we need to look at considering them too.

*Question 5?*

Like a lot of other things that the student brings with them, I had already decided that the basic value system for our society was based on the dollar. I think that's shocking but then I guess

that's because I don't have any dollars to speak of and I also have a huge student loan. I think that basically we are a very capitalist society, very dollar driven and that equates to a system of those who have heaps and are amassing more and those who have nothing and continue to get less. Then there's always those in the middle who are striving to get more and sometimes they don't mind how they do it. There's a whole new breed out there too, the yuppies and even though they don't like being called that they are different - educated formally, you know like they have degrees and better, their parents have money and connections and they seem to have jobs and cell phones. They are very up market and I think they fit somewhere in between the top lot and the ones in the middle. I hope I never get to be like that but then once you get into the job who knows what will be appropriate.

I actually identify more with the under dog and I find that on the whole, there is little consideration given to such people as beneficiaries. I mean, I had to go on a benefit after my mother died and I had the care of my 13 year old sister, it was a bit much for a 19 year old. It was hell, I had to literally beg for money to keep us, I had to drop out of school for a while and try to settle my sister down and make the right decisions for her and I was only 19, what did I know about the real world? There was no way that commercial decisions could be seen to be influencing anything that concerned us although I guess in the twisted paths along the way, they did. I think there is little thought for those who have little or who are on a really low income and that is a factor in our society that really needs to be addressed although I don't know how that should be done. I think that maybe issues of religion, justice and equality have to be addressed in order to make our society more equal but I am yet to understand how this can be something that is combined in the courses that I have taken. There has to be a way to make what is happening in the business world more compatible with what is actually happening in society or we are going to end up with a generations of underprivileged and impoverished people who look at those with their castles on the hill and wonder why they have to live in hovels. I suppose I'd better get off my soap box now!

*No, you're doing fine, it looks as though you have at least thought about what is happening and thinking about why - perhaps you will be the one who actually gets to solve it in the future.*

*Question 6?*

This course is very different from the ones that I have taken before, I felt it was quite innovative in that the learning was very individual centred. What I mean is that we were in charge of our learning and we had to take the opportunity to learn something or to sit there like dummies and do nothing. Martin did also state at the beginning that we had to take responsibility for learning and for really being teachers of each other which is what happened. I liked the way that we also had a whole range of ways in which to learn, like we had the dialectical inquiries (which I hated because I never seem to be able to say the right thing at the right time), the class presentations and then the guest speakers. I liked them best of all. I'm not really into just straight up lectures, they tend to be boring and one is expected to sit there and not have an opinion and then when you do you get frowned at, so this course being so different, was just right for me.

Martin didn't have too much to say either although he directed stuff and I thought that was good. I mean we are young adults and we should have some control over what we can and cannot do, although having direction from university staff does have to be present too, we can't just go off at random tangents can we? There were some in the class too who would have done their own thing all the time given half a chance too.

*When you're ready you can start on Question 7.*

Well there was some student democracy in that we did have things that we could present that were purely our own choice. The fact that we were also responsible for our own learning was also a democratic move but other than that I don't really think it was democratic. Despite what we were allowed to do off our own bat, how the course was structured was still a concept presented to us to follow. Maybe I'm reading this question all wrong?

*There is no right or wrong answers to this, you can interpret and say what you like.*

Okay then - well if it was truly democratic then maybe we should have been given a choice of several options, about what was happening in the classroom. I mean I would have a whole heap more speakers for example. I kind of think that Martin had structured things the best way he knew and this question is kind of silly. There were some who were concerned about marking and though we discussed it, in the end Martin left it as it was, that wasn't really democratic. There were also a couple of times when we questioned something and even though concerns were expressed I got the impression that Martin wanted whatever it was completed the way he saw it. I guess we have to remember that he had been teaching this class for some time and these kind of problems would have probably come up before and that this may have been the best way to handle them. Actually I still think this question is silly because nothing very much is democratic these days especially in the university because we all have to meet particular standards and set criteria before we can get a pass. I think you will find that Martin has to do the same too.

*Anything else - okay, have a go at Question 8.*

Primary purposes of management education. Well, I looked around while I was still at high school wondering if I would go to university and decided that I would because all my friends were. Mostly they all knew what they wanted and I just went along with them because I didn't want to be sticking out like a sore toe. I must admit that I wasn't all that good at accounting type stuff, but if I was going to be here with them then I may as well do the same course. As it has turned out I have done better than I thought I would especially since we have had a major upheaval in our lives with the death of our mother. I mean I had to take a break for a while but then on returning I actually found that I could handle things better, I mean this was so much easier than being at home and dealing with domestic stuff and the grief that my younger sister was going through. We all were but it was harder for her because she couldn't make the decisions that were necessary for her future.

As my degree got on I realised that in the beginning though I had followed friends here, I realised that I must have had some view to my own future and considering that it is so hard to get a job then I think that underneath everything else was the thought that if I got a degree then that would make it easier for me to get a job. So basically, I think that my education here should and is, all about getting a job and being trained to do it. I am still not sure whether it is accounting that I want to do but then I have also concentrated on Human Resource Management so that might make my skill level attractive some employer.

By the time I have finished my degree and considering that stats are now are showing that higher

education is becoming more important, I might find that I will have to go on and maybe do masters. In a way, even though I am younger than some, the fact that I will have to go out there and get a job is a bit scary too. There is so much competition out there.

My mother dying was a very maturing experience, I think this is what has made me a little more considerate - I think this course also allows the student to solidify what they have learnt and take it that step further while the maturing process takes place. I think the education here at management also should be looking at introducing the student to the means whereby responsibility to society as a whole is considered. I really think that the way society is collapsing now is because for many the examples at home are no longer there and therefore educational institutions should be taking this on board and making that part of everything that they offer. Of course we have to learn the basics about management, but I think that anything that has potential power also has accompanying responsibilities and I don't think that enough of us realise what those are exactly.

*When you're ready we'll move onto Question 9.*

Well the basic number thing I learnt elsewhere but I did get more of an idea of why things happen in the business arena. I think this course was quite good for looking at value systems although I don't think it addressed the society thing well enough, I would have liked a lot more depth there and I think we should also be looking at the concept of responsibility and what it means exactly from an accounting context. I also think that we need to look more closely at providing some kind of link that is more meaningful for Asian students, or any students of difference really. This is a very establishment paper that I don't feel got to acknowledging the real differences there are between different nationalities. It may be that it would take a whole new paper to do that, I'm not sure how they decide what course is going to run here.

I really think there needs to be a more tangible link between what we learn as management students and the society that we are expected to go and work in. We are all part of this society I mean, but some of us don't know how to function effectively in it. I don't think it was particularly helpful in preparing me for the actual 'job getting' process but then there are other courses that I could take for that, they never seem to be available at the times when nothing else is clashing though - just typical me that is.

That was the other thing I wanted to say - I think we need to look at the value system that we have that is based on money and maybe try and change the focus of it - I don't know how that could happen but there are just too many people without money. I think it is going to be worse before to much longer and then people like me will maybe need to retrain in counselling roles or something. I think this course has also been good in pointing out the way in which we operate and the alternatives that may be out there.

*Okay - on to Question 10.*

Martin. On the whole I thought Martin was okay - he sometimes seemed to be a bit wishy washy when it came to decision making - maybe that was because he wanted to give us some choices, not sure. I thought he was a very genuine person in that he really liked us to be challenging what was being said and he really thought we should do that too. I really liked the way he was over

the top about this course too. You know, he was enthusiastic about what he was doing and what we were doing too - not many lecturers are like that. He was easy to talk to and didn't mind sharing his knowledge with anyone who asked for it. One thing that I thought was a real plus was the fact that he hasn't always been a lecturer, you know like he had a real job first and then he came to the university. I also like the fact that when he had to make a point he actually used examples from his own background and that actually made things more real for us. There actually wasn't anything really obnoxious about him at all, some my lecturers have been awful, like sarcastic and stuff.

The fact that he didn't talk a lot in class was good, he really did try to leave the learning process to us although he did chime in now and then when necessary. I think he was okay.

### *Question 11?*

Right, first thing - I think the course has to make more allowances for Asian students, they have a different way of looking at things and they pay heaps of fees so some of their issues should be addressed too, Actually that wouldn't be bad idea anyway because we are doing more business with Asian peoples these days and maybe we also need to know what they expect from the business community in New Zealand.

I also think that though the speakers were good we actually need to have more of them and if that is not possible then we should have some really different ones. I mean we didn't have one woman, we could also address the Asian issue by having an Asian guest speaker and I think we also should have someone younger, closer to our own age. I don't know that having just big business type people only is a good idea either, maybe we need an accountant who has a small business of their own, and maybe someone from a different area of business - like someone in charge of personnel, maybe even the tea lady - then we would get a better idea of how things work out there and what people think about people in business. I would have actually like someone from the government, I'm really interested in what they do with all our money. I think we need to have more explicit instructions how to do the various projects that we were set. You know, like for the dialectical inquiries, something short and sweet and to the point and the same for the project with maybe even an example or two, that would be helpful.

I think that the marking was awful considering that we had to do all these small bits of stuff for sweet all marks. I think that was another thing that needs to be altered. I mean, we are the ones who will suffer if we don't do the readings so I don't believe Martin needs to make us hand in all the little precis that he wanted. They were just a pest and a waste of time. I didn't do all the readings but after I had spoken to someone else I just sort of made it up.

I would like to see some stuff in there about the relationship between business and society in general. I think this may also be the place to introduce the concept of other cultures. Not the surface thing but something with a bit more body in it. I would also like something in there about the process of getting a job although I acknowledge that this may not be the place for it.

I also think that someone needs to look at a way to get people talking in the course at the beginning and not at the end - with only a few people willing to initiate any discussion to start with left a lot to be desired especially when you find out later on that some of the other students had really good ideas that everyone would have liked to know about. That's about it.

*Fine - doing well. Right to finish, Question 12 - is there anything else that you would like to comment on?*

No I think I've got everything out - just to repeat. On the whole this is a good, innovative course but that I think there are a few changes that could help to make it better.

**Interviewee 5**

*In front of you is the schedule of questions - please feel free to ask for clarification whenever you wish, I don't know whether I will be of use but I might be able to shed some light. If you want to go back on any point then just say so. You can start whenever you're ready.*

I'm going to run Question 1 and 2 into one whole one because I think they actually sit together.

Well, to start with, I would recommend this course to other students because I think it rounds out all the classes that we have had to date. I'm an accounting major and like all my courses to link together so that you can get some kind of order using all the ideas that you have learned over the years. My degree has been part time so I've taken a little longer than others but I found that this course actually tied it altogether for me.

I think the things you need to keep in mind is the fact that none of the courses should be taken as being a softer option. I was given to understand that this would be the case with this one but it certainly didn't turn out like that. I think the prospective student should keep in mind that they will need to manage their time well because there are quite a few small pieces of written work to be handed in and there is also a fair amount of reading. The other thing I would like to say here too, is that if you don't do the readings then you're actually not being fair to yourself and you will find as times goes along that unless you have done them then you can't really take place in the discussions.

*Question 3?*

I actually found that none of the points as listed was developed with this course, but I do think that all of them were reinforced and broadened, I suppose in a sense, you could call that development. I tend to look at it slightly differently. As a mature student I often find that grasping the initial concept can be a bit of a problem, I envy that aspect of the younger student, but I came to this course with life skills to offer that they could not merely due to the age factor. I also believe that my age also gave me an advantage in that I did have quite definite opinions but that I was also, on some occasions, more discerning than other students. There was also a lack of confidence in some of the younger students.

Learning abilities - each of us learns in our own way. I had normally liked lectures, I had some experience with other methods of completing course work, but this paper introduced the concept of the student centred learning. I found that being in some control over how I learnt things was good and more in line with how I like to learn. Previous courses hadn't allowed much of that so this was a really innovative aspect that I liked. I believe that learning abilities stay with us all our lives but it is up to us whether we recognise learning opportunities as they present themselves. As a mature student I think my age gives me a slight edge of those who are younger because I seem to be more aware. I think this may also have something to do with having had previous life experiences. I did get the impression that many of the students were here because they couldn't get jobs and it was something else to do with their time. I also thought that some of them were also there because they had friends or family doing university degrees - some weird peer consciousness.

**Intellectual independence** - I interpret this to mean, my own ability to accept or reject the work being placed before me. Martin was quite emphatic about taking responsibility for our own education and I felt that I needed to be independent enough to see each opportunity as it presented itself. I think I was able to achieve this but this course did emphasize how important that aspect of my education was.

**Critical abilities** - this has normally been one of my downfalls. I think that one can be too critical and go overboard looking for more meaning behind things than there actually is. This course has taught me to be more critical in a discerning way, to look for other alternatives but not to take everything on board to the point where all the information turns into mush. I have a bad habit of doing that and only end up by confusing myself. This course was useful in teaching the difference between critical analysis and just amassing as much information as is available.

**Communicative abilities** - I usually have no problems in this area, again I think this has something to do with age. I felt that the communication in the classroom situation was disappointing to start with. I believe that the composition of the class had something to do with that though. I have actually been in similar situations in other papers. Often I have noticed that with a lot of Asian students in a class, discussion is limited until they feel comfortable enough to speak, this did happen but not until we were well into the course work. I was very interested to hear what they had to say too, some of their points were quite relevant especially in their own environment. I enjoyed hearing their point of view and as we now have more dealings with Asian countries, perhaps we need to include this aspect in our theoretical experiences. I had experienced debating before and though this was slightly different, it was good practice. I also enjoyed the occasions I presented and think I was fairly well understood.

**Group skills** - all through my degree I have had to work in group situations so I was not surprised to find it included in this course. Groups can be quite difficult especially when the work load is not shared equally. I had quite a good group and I thought we worked quite well. I have had to work in these types of situations before and will no doubt have to again. Interacting with many other people will always be a fact of our lives so all the practice we can get must surely enhance our abilities to consider others.

**Professional attitude** - I feel that I have some of this but then this is also dependent on where it is you are working. I feel that some aspects of professional conduct were addressed. Much of this was tied in with ethical issues. I think a professional attitude is also tied in with work ethics and the manner in which you conduct yourself in the working environment. I hope that this is something that will develop all the way through my working life.

**Moral, spiritual and emotional influences** - this is a bit different. In looking at moral development, I assume that the morality displayed by any one person is inherent and while it may be advantageous to have a moral code of behaviour, in business, maintaining your own standards and attempting to make decisions on that basis, may be beyond your personal control. Morality is also based upon ethics of conduct which may or not be advised by the company you are working for. I believe it would be inappropriate to attempt to force my moral attitudes on the business decisions that I may be in a position to make, this of course would probably be reassessed if I were in private practice. Spiritual influences may make a difference in how my moral codes are displayed, but I see no place for them in the working environment in terms of

making business decisions. Emotional influences are always going to have to be considered in view of our very humanity, however like the spiritual influences, I don't believe that emotional issues should have a place in the commercial decision making process.

I think it would be hard to let any of these issues remain devoid from any decision but I believe that they should have no major part to play.

Other - I think I developed better listening skills, maybe that should have come into communicative abilities. I have always considered myself a good listener and been told as much, but perhaps like the critical abilities, I found myself listening with more discernment.

*You're doing fine so far. Let's go on to Question 4 if you have nothing to add?*

Learning about the commercial world. Yes I think we had quite a few opportunities to do that. Perhaps one of the main sources of gaining knowledge about the business place was through the guest speakers. They were very good and provided a good insight into how systems operate and where it fitted into society. I felt that there were areas missing from the guest speakers in that the range of speaker was quite narrow. I really think that we should have had a least one woman, I would have been very interested in hearing what a woman had to say about the issues that face women in business. As a woman myself, I think that this would have had more relevance. In view of the number of females in our class, I believe this is an area that needs to be addressed.

The readings we were required to do also had information drawn from the business world outside a university and the information we gathered in our group projects also gave further insights into how the business world operates away from an educational institution. I was also interested in hearing some of the examples that Martin gave us from his own accounting background.

*Fine - how about Question 5 then?*

Dominant values - yes it did. I knew that dollars played the dominant role, so learning about what we do with them and why was interesting, I don't necessarily agree with all that was said though. I also believe that the information presented did not take into account the welfare or lack of it, from the point of view of those who do not have very much in terms of income. I would have liked some more challenging material that included the role of the business person and their tie in with society as a whole. Perhaps even a guest speaker who has treasury knowledge and the way in which our welfare system operates, would have provided an interesting view of how problems in society could be identified and rectified.

*Question 6 ?*

Well this course certainly was different from others I have taken and are taking. Despite the others being of a more technical nature, this one compares more than favourably. I enjoyed it because it dealt with more practical issues and it actually offered the student with a view of the work place and the manner in which it operates.

The guest speakers were a highlight for me because to date, I haven't had this experience before. I would like to see a greater range of speakers as I have already mentioned, but I also hope that

this an aspect of the course that is continued. I believe that the input and knowledge made available to us by the guest speakers, was invaluable and it is a pity that more courses don't include this method of learning.

I felt the difference in the dialectical inquiries was also good, I would have liked to have participated more positively in that, this course has highlighted my need to improve in this area. The research required to present this was of great benefit. Presenting to the class was also a nerve wracking experience for me, but again that fault lies within my own power to change, an aspect that I will have to deal with in the near future. I think we could have had more examples of how Martin wanted this done as wading through the outline was a pain.

I liked the innovative lines that this course was structured along. I thought the responsibility for our own learning was good, it made students work for their own good rather than be forced to because the lecturer required it. In saying that it is important to say that at the end of the day I think we were all looking for a good grade anyway and there is no way of getting around this without working for it.

I did think that considering all the small pieces of writing that we were required to hand in, after guest speakers and readings for instance, were a lot of work for very little marks. I would have chosen to do something more substantial personally.

*There's nothing else you would like to add? Okay - how about Question 7?*

I'm not sure what Martin really means by this question. I have found that all through my degree none of the students have had any real democratic choices. Actually that is probably not entirely the full story. I think that all courses are required to present certain things with a view to particular outcomes, this one is no exception. To a certain extent I guess each course controller and lecturer really have their programmes dictated to them in terms of filling whatever contract it is they have with their department or school or whoever else is in overall control. With that in mind there are only so many other avenues that a course controller can allow some choice in.

I did not feel that there was any choice in the types of things we were allowed to present although by the same token I did think that we did have some allowance in that for some of the work we were allowed to choose those topics that were of interest to us personally. Being given the choice of topic however does not mean that we were able to make democratic choices. How do I explain this better?

Okay, for example. Given a real democratic choice I would probably have mapped out a programme like; more guest speakers, some of them on things like the role of society in general and how the business world might relate to each other, someone like a business sociologist if there is such a person and their must be. I would have probably attempted to have more debates, maybe an essay and of course the group project. I think I would have probably made each group form into a company, giving them x dollars and seeing how they could manage that money under particular circumstances. I mean, not all of the students were accounting majors, maybe the class could have been divided into each of the majors and then one person from each major allocated to the group.

Anyway, this is almost getting to beyond the realms of reality now, but something fun and even more innovative.

*Question 8 - if you think this is going too fast please say so.*

No, my answers will probably be short and sweet, I don't have much time for going round the bushes.

For me, the primary purpose of management education is the teaching of basic accounting facts and the ways in which they can be used. I think the practical guide in terms of how to use numbers and why certain protocols are more appropriate are the important nuts and bolts of the accounting major. I would also like material that addresses the needs of society and how it might be aided by the accounting person. I suppose there isn't much information on that?

*Were there any other things that you thought it should be teaching you?*

Not really. Maybe there are heaps of other things but I can't really remember off hand.

*That's fine. We'll just go on to Question 9.*

I don't think the course taught us very much about how inequalities between the two areas in question, could be addressed. I felt that if the abilities as mentioned in Question 3 were among the things that the course was looking to engender, then it did achieve it's purpose. I guess it could be said that of all the things I learned in the course, achieving and performing with degree of self composure and confidence, was one of the main things that I got out of the course. I learned to look at what I needed to know and then to convert that material into frameworks that I could understand and make sense of. I actually thought that we would have more information about the history and role of society in comparison to the accounting world, and how it might be brought forward into the '90's.

I felt that the society aspect of the course was covered only briefly and would have liked more input in relation to commercial/business decision making processes and how the individual as well as the corporate entity could interact for a more positive outcome.

*Question 10 - want to tackle that one now?*

Right. Martin's strengths and weaknesses. I thought that on the whole, Martin was good. He wasn't authoritative and overbearing. I thought he was a quiet man but very enthusiastic about this course which I believe makes all the difference to students. I think coming from a working background to university lecturing was a positive for the students as he was able to speak and give examples from his own experience. I think we were all fortunate in that aspect.

I did think that he could have been a little more flamboyant or something in terms of speaking to the class. I think he is basically a shy person and not used to the rowdy bunch that we could sometimes be. I think part of the course that was good is that he didn't speak too much or for long periods of time, he seemed able to get just the right mix of his input before handing things back to the class. I believe this was the major difference in what we had all had before and something which some of the students took a while to get used to.

He was very approachable, I had to see him twice I think, out of class, and he was very helpful and didn't make you feel as though you were taking too long or using all his valuable time. Many lecturers do have that attitude which is quite off putting but Martin was very patient.

*Question 11? Almost there!*

Well, it seems like I have already answered this so maybe I can just do a quick recap. I think there should be more speakers and much broader base. I would like to see a woman in there and I also think that in view of the Asian students enrolled in the course maybe an Asian business person. I also think that we should have a mix in ages, most of these were in the more mature age group and at the top of their careers basically. A greater variation would be interesting although I suppose if we had younger ones perhaps they might have the same trouble as me regarding speaking in public. There is also a Maori Businessmen's group based here in Hamilton, one of those men has even got a product that is sold extensively overseas, why not have someone from there because basically there is an extremely small cultural input whether Maori or any other minority.

I think all these small writing assignments need to go. This is actually a lot of work for very little reward and I would rather do something more substantial like an essay. Mind you some people are better at essays than others, I would prefer an essay than all these small bits and pieces.

I would like to see more material presented that addresses the issue of society in general and how it interacts with the business community. I think we need a sociologist to come in as a guest speaker to give us all a background on what society is all about and why we have one.

I would also like to look at a way that might encourage people to take a fuller part in classroom discussions. I think there are many students that have important contributions to make and from what I have been lead to believe, Asian students in particular are shy and quite unwilling to participate until the course is almost over. I don't know if this a cultural trait that can be easily changed, I think that perhaps Martin needs to actually address them individually and thereby ensuring that they do take part.

That's all I have to say, didn't think I could get that all out and still sound like I knew what I was talking about.

*We still have the last question to go. Are there any other things that you would like to comment about regarding the course, anything. That's fine then.*

### Interviewee 6

*What we are wanting to do is look at the strengths and weaknesses of the Accounting, Organisations and Society course which you have been a part of. So, to start with, 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 to tell them?*

I think that the course provides a critical perspective which hasn't been present in the other accounting courses which I have done. It's not so much focussed on applications, which are important as well, but it encourages you to try and absorb the big picture. By that I mean other elements which aren't usually taken into consideration in accounting. The sorts of things which surround business decisions. It teaches you that business decisions don't have to be purely academic, that there are other factors which need consideration, such as the social implications. It's about more than just figures and profits.

*Would you recommend the course to next years forth year students?*

Certainly. I really enjoyed the course. It was something that you got a lot out of if you were willing to put a lot in. I put a lot in, so I think that if you are willing to go in with an open mind and prepared to make a commitment to doing the work and not just cruising along, it's really a thinking course, as well as participation, and you do have to be quite motivated. Yes, I'd definitely recommend it. It makes you take a look not only at organisations and their functions, but you also learn to look at more than one side of issues, and I think you learn quite a lot about your own values and are more critical in your judgments at the end of it Yes, I definitely think its worth recommending.

*I have a list of things here which I'd like to work through with you now. What I'd like you to talk about is whether you believe the course helped and encouraged you with the following attributes. Firstly, do you feel that you were helped and encouraged on the course to develop your learning abilities?*

Can you explain what you mean by learning abilities...expand on that.

*By learning abilities I mean the techniques and ways which you develop your personal learning. Do you feel that the course helped and encouraged you to develop these.*

Yes, I really do. The course encourages you to learn in a variety of ways, that's one of the best things about it. You not only have a verbal communication component, but you are constantly reading and that really challenges your mind. Some of the stuff which we read was quite difficult material, and you had to be quite motivated to actually come to grips with it. I found myself looking up terms in the dictionary and things like that. I think that the course covers things using a lot of different approaches. I also found that I had to learn to listen as well as learning to talk. The speakers which came in to talk to us required that you really knew what was going on and you had to pay attention, so listening was really important there. I think that the learning in this course had to be quite self motivated. There was a lot of information there which was just given to you, but you had to really think about it if you were going to take it on board at more than a superficial level. It's not the kind of stuff that you can just rote learn, it's the kind of stuff that you actually have to take on board, and that you remember later. You

really have to marry yourself to it in a way.

Martin was really good as far as encouraging us to learn. He was always really approachable, and he is a very patient kind of person. He really helped because he has this ability to bring things down to your level, to take the technical element out of things, rather than expecting you to go up to it. I'm not saying that we were spoon-fed, it's just that Martin has a knack for putting things that you thought were really complex into a simple format, but not missing any of the important bits in the process.

The group work was also a really good way of learning. It gave us a good mechanism for exchanging ideas. You couldn't rely on the group to do all the work for you, you still had to weed stuff out for yourself. Like on the article summaries that we had to read, and there were a number of those, we had to comprehend the articles and what it did was make us see the broader picture, rather than the narrow focus of early accounting education. In that way it emancipated you, it freed you from the constraints of single track thinking - I'm an accountant and that's all I do kind of thing. You understand that, well, I've got to deal with people. The environment's changing. I'm not just dealing with numbers. I have to converse with clients, and understand marketing, and all sorts of social issues as well.

*Do you feel that the course helped and encouraged you to develop your critical abilities?*

Yes. I do. Because what you're given is a lot of critical theorist's opinions in the articles, and so they make you see alternative ways - just suggest that there are alternative ways - even though they might not have been discovered yet, but they bring up the possibility that there is another way of doing the same things. In that respect they encourage you to be critical of what you're doing and to think of other ways of doing the same things, and to not just accept the status quo.

*What about communication abilities?*

It encouraged literary type, writing skills. Communication, yes, I think you did have to communicate quite clearly and effectively in group situations. We did have one presentation which involved a twenty minute summary of an article in front of the class. It was quite a big piece of work but it wasn't too difficult. That involved communication as well, so, just thinking about communication and all the different aspects of it, we had to interact in groups, and converse with people from different countries. We had Indian people, Asians, and we each had different opinions so there were confrontations, and then there was a resolving of confrontations, so it encouraged that sort of real-world type process. That was really interesting. And then of course the presentation, you had to perhaps overcome fear of talking to a large class and know what you are talking about. It did encourage communication.

*The next thing I'd like you to think about is group skills. Did you feel that you were helped and encouraged to develop group skills on the course?*

Again, you had to. What we had in the course was a portion called dialectical enquiry, in which we had to have two different opinions about the same topic, and we didn't necessarily have to compromise, but if we did, it happened. It was interesting to see how we were

separated into two groups to argue about this one particular topic, and how different skills were being utilised. So, it was really interesting, and sometimes it was interesting in that they became more competitive - the groups would become more competitive, and try to win the argument rather than trying to get their opinions across, or trying to find a middle ground. It was interesting sometimes when the incentive became to win rather than to be truly correct.

*Professional Attitude. Do you feel that the course helped and encouraged you to develop this?*

I think so, yes. Martin Kelly actually emphasised professionalism and the production of work that would be on time. It was not stressed too much right from the beginning, but I think there was a gradual understanding by the students that this was your last year, and that next year you'd be out in the work force and that what's acceptable at university may not be out there. We were expected to produce work in report form at times, and this was useful practice for the kinds of work habits which we are ultimately going to have to have.

*Do you feel that the course helped and encouraged you to consider moral, spiritual and emotional influences on commercial decisions?*

I think that those are extremely personal things, and that you can only develop them if you go into situations with an open mind. For me personally, I found it interesting to try and relate to the views in those areas which were held by others, and I found that these sometimes clashed with my own, but through that process I was also encouraged to examine my own beliefs and the ways in which I think about things of that nature. I didn't necessarily take them on board, but it showed me that just because you think differently about things it doesn't necessarily make you wrong.

There was quite a lot of consideration given to ethics in the course, and not always a right answer, problems weren't always resolved. I think that learning about ethics gives you a really good background to use, especially when you know that you are going to have to go out there and be faced with decisions about whether or not profits should prevail over social or environmental costs.

A feature of the course, the nature of it, which really appealed to me, was that it was quite holistic in that it tried really hard to examine all the different faces of a situation. I think that it's quite a realistic way to approach things, and I'm glad that we've had the opportunity to do it at this level, because it gets that much harder to see the big picture objectively once you're actually part of it.

*Are there any other features apart from those which we have already talked about, which you feel you were helped and encouraged with?*

No. Nothing springs to mind at the moment.

*Perhaps we will come back to that later on. Did you recognise opportunities to learn directly about the commercial world outside of the university?*

Yes. There were two ways which the course helped me to 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, because this organisation was so profit orientated, and that was fine - it was their prerogative to be like that, but there were also a lot of community groups- schools, churches, and other interested parties, who were impacted on by this development and it was good to be able to have a chance to see the other side of the profit argument. What amazed me was the way in which the developers were able to overcome all the opposing views, environmental considerations and that kind of thing, by manipulating the facts and figures. It really taught me that accounting, and the use of figures can be quite a persuasive way to get what you want in commerce, as long as you know how to get away with it. It was amazing the assurances that these guys were giving, and then they would just turn around and do what they wanted anyway, and they were quite devious about it, but not in a way that would be obvious to lay-people. That was a real eye-opener, a really useful exercise.

*Do you feel that the course helped you to identify and examine the value systems that currently exist in our society?*

The readings were really useful for doing that. I read a lot of the materials, and I actually got absorbed in it - others may not have - but, for me personally, I was able to question the values that I held and that we hold as a society. The course lets you construct for yourself what you think is right and wrong. What you think is morally right or wrong is highly dependent on your own experiences and understandings - it's very personal. In that way, those values which you hold allow you to create your own reality, and what you perceive as being right and wrong. There was an element of one article in here that I really got into, and that helped me.

*So, personally it was quite useful for challenging your own values and views?*

Yes, that's right.

*Does this particular course vary in any significant ways from those that you are doing at the moment, or have done in the past?*

The most obvious difference is that it's 100% internally assessed. This was my first 100% internally assessed, and I really enjoyed that because personally I find that I'm able to learn and communicate well, and I can actually teach other people the material that I'm learning through university, but I'm not that hot at exams. So, the exams sort of are able to help people that are good at exams, whereas they're not so helpful to me.

*So you found the fact that it was internally assessed quite useful?*

Very useful. I was able to express myself without the constraint of getting all my knowledge out in forty minutes.

*Are there any other significant features which you can think of which differed? We're not just considering management courses here, I'd like you to think about other courses as well.*

I think the teaching methods as well. Martin Kelly was very much different from other lecturers which I've encountered.

*In what ways?*

It wasn't like a closed ended discussion, it was more a general discussion and bringing up of ideas. Brainstorming - an element of brainstorming, and the sharing of his ideas. He was constantly seeking our opinions, and how we felt about things.

*So it wasn't like a one way exchange?*

No, it wasn't like rote learning, where these are the ten things steps to become morally correct in our society. It was more like, well, what do you think is the right way to do things? We got some interesting responses.

*Did You feel that the course was democratic in the sense that you had some choice about your personal learning requirements?*

Yes. A lot of the topics that we were to choose from were different. Like the dialectical enquiries, we choose ourselves. The topic we had to select for our group project was selected by ourselves. In that respect it was very much democratic in that we could do things that we were interested in rather than having topics dictated to us, rather than having someone say these are your choices.

*Did that appeal to you? Actually being able to do that?*

Yes. For me personally, if I don't like something then I won't devote as much energy to it. Being an adult student at university it's sometimes frustrating to do courses that are compulsory, although my interest is not really in it. I like to do something - I'm at that stage in my life - where if I do something I really want to have my heart in it, to put the energy into it, and be interested in it. That is part of the university, and so it was good to be able to choose an area that I enjoyed, with the others, and just really get stuck in to it.

*What should the primary purposes of management education at the university be, in your opinion?*

Primary purposes. I think, primarily management should be made aware of the fact that the decisions that they make influence lots of different things. You may have a pure black and white decision which requires an inefficient area that's not making money, and on paper you should just close it down. But, it also involves perhaps the jobs of sixty people, and their families, and their children, and their ability to pay for their mortgage, so at the same time you have to think about the larger picture. I think having a pure accounting focus would not enable you to do that, whereas, if you had a more liberal education and you were able to see perhaps the social science perspective and very different perspectives of the same problem then you are able to make a better decision, a more mature decision, rather than saying "Right! They're unprofitable. Close them down.". There may be another way of making it

work. It may be that some particular aspect of that business isn't doing well, and yet there may be others which are, so the positives need to be developed and the negative aspects need to be reduced. What is in black and white doesn't always represent the whole picture, and I think that management students need to learn that tunnel vision is not a good thing, particularly when you're talking about profit margins.

Of course, analytical skills are important too. I think that the practical skills that you learn can't be underrated, but having said that you need to be able to apply them responsibly. There is a kind of moral obligation which goes with having analytical skills of this kind, and I think that these are the things that management should encourage us to focus on as students. There needs to be a marrying up of analytical skills with the moral component.

*How well do you think that Accounting, Organisations and Society met the purposes of management education that you have just talked about, the marrying up of analytical skills with the moral component?*

We didn't actually go through too many of the accounting techniques at all during the course, so in that respect we were able to just concentrate more on the theoretical side, which I think is essential, otherwise you go out into the real world thinking you know it all and then you are hit hard by reality. I think that the course was very important in that it made you realise it - some people didn't realise it.

What was the question again?

*How well do you think that the course met the sorts of things which we've just talked about in terms of the aims of management education?*

I think it did it very well. I really enjoyed the course personally in that this is more the education that I was looking for when I first came to university. This is what I thought education would be like. A teacher, a pupil, interaction, bringing up of ideas, and discussion, and contrasting different ideas, and debating. For the first two or three years it was just rote learning and that was quite disappointing really, to think that this was education. Memorise ten things, you know them, and you're right or wrong. But I really enjoy this kind of thing in contrast.

*As far as Martin goes, what did you consider to be his strengths and weaknesses as the course controller?*

I think that Martin is a good communicator in that he is able to relate some really quite complex material, the articles especially, and he was able to simplify it into lay terms. That's a really useful skill to come across at this level. He often shared his experiences with us to give us examples of the kinds of things which were highlighted in the work that we were doing. I know some people in the course found his lecturing style a bit hard to deal with, but I found him excellent as a lecturer.

He is also a really good facilitator, which was useful in the kinds of exercises which we were doing. He was able to point us in the right direction without being overbearing, and then leave us to it once we were on the right track. He's a very patient person, and really approachable.

Nothing was ever too much trouble for him in terms of explaining or clarifying ideas.  
*Were there any weaknesses which you felt Martin had in his role as the course facilitator?*

No. None that I can think of. He's very fair. I think he's an excellent lecturer all round.

*Are there any way's that you can think of in which the course might be improved?*

Yes. I have got a one suggestions. The course outline, I think, really needs to have an index page or some way of presenting things in a more organised form. You had to flick through it to find various pieces of information, especially to do with what was expected of you for certain pieces of work, and deadlines were quite hard to locate. I really think that this would be an easy improvement to make, just to have things more accessible. When you're under pressure, and there is a lot of course work for this paper, you need to be able to go straight to things rather than having to muck around trying to find them which can be quite time consuming. That's the only improvement which I can think of in terms of making the course better. There was nothing wrong with the actual content itself.

*Have you got any other comments concerning the course, and your experiences on it?*

I did encounter one thing which kind of annoyed me at the time, and that was when we handed in a transcript from our dialectical enquiries. As I understood it we were to try and capture the conversations which had taken place as accurately as possible. Because of this, I didn't alter any grammar, and quoted exactly as it had been said. I was trying to capture the essence of what had been going on and lost marks for doing this. I really felt that this was a bit pedantic on Martin's part. He's very fair in terms of marking, but obviously we had different opinions on how realistic transcripts should be.

*Is there anything else which you'd like to mention before we finish?*

No. I think we've pretty much covered everything. I really enjoyed the course. It was an excellent opportunity to face the kinds of issues which arose within a safe environment before we had to face them in the work place, and I really appreciated that. No, there's nothing else I can think of.

*All right. We'll finish at this point then. Thanks very much for sharing your insights with me.*

**Interviewee 7.**

*The aim of this interview is to try and locate the strengths and weaknesses of the Accounting, Organisations and Society course which you have recently completed. So, first of all, if someone said to you "I know that you have done the Accounting, Organisations and Society course, What's it like?", what would spring to mind?*

A lot of work. A lot of work! You had assessment work which you had to do every week, and it's not so much difficult as in the course content, just that alongside the other courses that you're doing this one is a lot of work.

*So it's just the share bulk of the work rather than the difficulty?*

Yes, well, every Monday you've got a piece of assessment, and every Thursday you've got another piece of assessment, and then you're presenting on the Thursday as well, and ... well there's just quite a bit to do.

*Any other features of the course that would spring to mind as well?*

It's one of the easier courses or papers that I've done in that it's more practical than anything. It covers a lot of relevant topics in the accounting area. It still covers a few areas that I think are not sort of relevant, but it's not like 402, the advanced financial accounting one. We deal with a lot of sociology. You do quite a bit here, specially early on in the paper but that's just my personal opinion. I don't agree with sociology. I think that when you're doing an accounting major you should be doing accounting.

*So it was the Sociology component that you found wasn't really that relevant?*

Yes. And I really didn't understand it. When you're dealing with stuff like the four paradigms of human understanding, it's a bit over the top.

The main article that everyone goes on about, this article, the first time I read it was last year, and I had no understanding of it. I read it again this year and had a bit more of an understanding of it, but mainly because I asked my other friends who were doing the course. It was still very difficult.

*So you had difficulty with some of the material, but it was more the society based material than the accounting material?*

Yes. Just the society part. The accounting part and the organisation part, that was no problem.

*All right. Would you recommend the course to next years forth year students?*

Yes. I recommend it.

*And why?*

It seems that it's a practical course, and that you're doing a lot of work in groups and you will be able to use that skill in the workforce. That's part of the work, you're working as a team to express your ideas and you get quit a bit out of it.

With the speakers that come in, it gives another angle from people who are in the work force. While a lot of it is theory, there is quite a large practical component, and it gives you a taste of what's happening outside.

*So, you felt it was quite realistic in terms of that practical side that was introduced.*

Yes, Especially the speakers. When they came in we had the opportunity to talk to them about their experiences. That was really helpful.

*We've got a list of things here that we are going to work through. What I'd like you to talk about is the ways in which you feel that you were helped and encouraged to develop the following attributes. First of all, learning abilities. Do you feel that the course helped and encouraged you to develop your learning abilities?*

We were encouraged right at the beginning and all the way through. We were told that it was a continuous learning process. I'd say that we did learn all the way through. We learnt from our mistakes with the assessment all the way through. It was sort of like Martin was trying to get us up to a professional level and I'd say that there was a noticeable difference between what we achieved at the beginning and what we achieved at the end. Yes, so it did focus on continuous improvement of the learning cycle.

*Do you feel that you were helped and encouraged to develop your intellectual independence?*

Not so much on that one, because everything was a team approach. The only thing that we really did by ourselves was the test at the end, otherwise we had group projects, presentations as a group, dialectical enquiries as a group. If we wanted to we could mark the other presenters as a group. The speakers were as a group. Everything was as a group. The only things that weren't really were the readings and the test. That fell on yourself to do. Mostly group work.

*So that group work had some impact on the development of your intellectual independence?*

Yes. You developed quit a bit as a group, rather than individually.

*Do you feel that you were helped and encouraged to develop your critical abilities?*

We got to speak to a certain point. Whether or not we developed our critical abilities, I'm not sure. A lot of the papers here, I've found that there is your opinion and then there's the lecturer's opinion. You may think that your opinion's right, but it's wrong! And as Martin said, his opinion is always right. What I've found is that in the more theory orientated papers when you're meant to be giving your opinion and everything, you can give your opinion but when it comes to the marking, and you thought that you had a valid argument, you usually get hammered and they point out all this other stuff that you were meant to know about.

Yes, we did get to develop our critical responses, for the groups, because a lot of the assessments were on our groups, and especially in the dialectical enquiries, there's a lot of critical analysis going on in that.

*The next thing is communication abilities. Do you feel that you were helped and encouraged to develop those?*

Oh, definitely. Especially with the groups that we've talked about. I was involved with four different groups, so you were sharing opinions with different people and making sure that the work was done.

*So most communication was at an oral level, or a written level as well?*

Yes, both actually. At the written level it was a development of a more professional style of communicating across ideas and everything.

*Now, group skills. You've talked quite a lot about working in groups. Do you feel that you were helped and encouraged with your group skills as part of the course?*

We were. Initially, for some of the assessment it was quite hard. We were told to do it one way. We do it that way, and then we're told that we're totally wrong. This was a bit of a damper on the group moral, especially when we had followed the examples. But, if there was more information at the beginning about what was required of the groups that would help. But, in the groups, once you've got over the first couple of weeks there were no problems.

*So, do you feel that it helped you to extend your group skills?*

Overall, yes it did help to develop group skills.

*Do you feel that you were helped and encouraged to develop a professional attitude on the course?*

Yes. I think the whole aim of the course was to make us more professional, from the way that we presented, to our reports. Martin's whole emphasis was on professional standards.

*So you did receive encouragement from Martin to actually develop that personally?*

Yes. He was explaining all through the course what professionals did, how to go about improving ourselves, confidence and things like that.

*Do you feel that you were helped and encouraged with the ability to consider moral, spiritual and emotional influences on commercial decisions?*

Yes, there was a lot of focus on that. Both personally, and from society's viewpoint. The dialectical's helped quite a lot on that. Sort of personal experience in terms of society.

We argued some really shocking points, that society doesn't matter and stuff like that. The other side of the argument showed us that actually it did.

Yes. It was a lot of focus on society, more about how we affected it and it affected us at the same time.

*So the dialectical exercise was quite useful in that way?*

Yes. For the dialectical's we had to find our own topic to argue, then we had a thesis and an antithesis, and then we had the two people who basically had to record what happened and got us to explain our points, and we would argue back and forth over the topic until we came to an agreement.

*Are there any other features of the course which you feel that you were helped and encouraged with which haven't been mentioned in the list which we have just worked through?*

No. I can't think of any thing else.

*All right. Did you recognise the opportunity to learn directly about the commercial world outside of the university?*

Our chances to learn about the outside world were in the from of the speakers that came in. They offered us their outside experiences, and they were from a broad range, like the Chamber of Commerce, local business, and we had a lot of people in and they gave us broad experiences. They were quite helpful for giving us directions about the outside world and stuff like that.

*So, those speakers were quite a useful resource?*

Yes. The speakers gave us an outside link. They were really helpful.

*Do you believe that the course helped you to examine and identify the value systems that are current in our society?*

It allowed us to identify some of the value systems, mainly in the areas that we were focussing on. In terms of broad value systems, how people respond and everything, but not very focussed on... it was focussed on some areas but skipped others.

*What were the others that you really felt were overlooked?*

Well, the main area that it focussed on was environmental, that was quite a major one. And then it also focussed on the interaction between organisations and accountants, and accounting's effects on society. It tended, I thought, the everyday persons view, like people who don't deal with accountants, laymen, people who are inadvertently affected by accounting decisions. Like lay-offs and stuff like that. Accountants are just like, "We won't do this project, it's not making any money, we'll shut it down". So, it focussed on the effects

on the organisation, like the people that we just laid off, but not so much the surrounding, the firing effects.

*Did the course vary in any significant ways from those that you've done in the past, or are doing currently?*

It's a lot more practical in its orientation than most of the papers that I'm doing. It gives us a chance to put forward our own views. Most of the other papers I'm doing you're just told "This is what's right and this is what's right. This is good and this is good". They don't give us a chance to actually give feedback or participate as much, whereas the 412 course was just about participation, and our own views were going forward all the time.

*So that's quite a distinguishing feature, the participation aspect?*

It was participation all the way through. You had to participate because no one could stand on the sidelines, especially with the group situations.

*Are there any other feature that you feel differ from other courses?*

The workload. Like I said, it just went all the way through. The other courses have like, maybe a test and assignments and that would be it. Just a couple of pieces of assessment. Whereas, this one, being an internally assessed paper, all the way through I actually felt like I had a chance to prove what I was actually worth, because I'm hopeless at exams. Guaranteed feature of my academic career - do well on the assessments, and then fail the exam!

*So you found that the internal assessment component was quite a useful thing for you personally?*

Yes. It was a lot of work. Being able to do continuous pieces of assessment, even though you can't be bothered with some of them, like being up the night before reading a stupid article and then writing out a page of rubbish, of which I handed a couple in. Some of them are very interesting. I just had to stop because of the restrictions that we had.

It was a lot better, especially if you were working in a team that you get on well with. You put in a lot of effort and everyone gets good marks and you're really pleased with it.

*Do you feel that the course was democratic in that you had some choice over your personal learning requirements?*

It was democratic in that we had choices for our group work. We had choices for our groups which was quite good. I've been in a number of courses where they've placed you in groups, and when you have people that don't work it really reflects in your marks. Allowing us to choose our groups and everything, and we choices over time, we could chop and change our time tables to suit and the freedom... everything you had to turn up to, but we had the input and got to ask our own questions and stuff like that.

So, it was structured, but there was a lot of freedom over what you could do within the course. Overall, I found it quite democratic. A lot of freedom.

*What do you think should be the primary purpose of management education at university?*

Getting a degree! I think it should be lots of fun, and you get a degree at the end of it!

We should be trying to prepare people for the workforce. How you go about that I'm unsure about. Having the basic skills required for further management training in the workforce I'd say would be the main goal. We've got to have some skills when we go out there. We shouldn't be preset in our ways with the theory courses and everything. I've found in my work experience that a lot of the management theories that we've been given at university are just a load of crap, that no one uses them out in the workforce. I think that the university, when it's preparing us, has to be more open minded and say that you give us what the theorists have come up with, but also we need more practical content, of what's actually happening out there. People have to be able to carry on. It's like a stepping stone. You have to be able to carry on in the workforce.

*So, it should give you some basis to go out into the workforce in a practical sense, as well as in a realistic theoretical one?*

Yes. Realistic theories, and more practical, if they could somehow tie that in. For the last couple of years I've taken the opinion that all the papers that I've hated are just theory papers, and as a result I don't do very well on them, whereas the practical papers, where they are actually showing us what management is doing, I tend to enjoy more because that's actually what's happening.

*How well do you think that the course that we are talking about actually met those things that you have just mentioned?*

As I said before, there's a few components of it that I just did because I had no choice, and there are a few other components I enjoyed. Overall, the practical component is quite good, especially with the group work because you are forced to do it, to go into the community, find our own stuff and make our own judgment calls. The presentations, while they are good for practicals sake, working in groups and everything, some of the stuff that we are presenting on is a waste of time.

In the presentations we had to go and find our own paper and present it. For the majority of the presentations I would fall asleep. I just ignored it. I didn't find it useful.

*So on a general level do you think that the course met the objectives that you mentioned?*

Yes it did. It was pretty cool and quite helpful.

*What I would like you to think about now are Martin's main strengths and weaknesses in his role as course controller.*

The only thing that I notice about Martin is some of his papers, he had a paper that we had to read that he wrote, and it was quite frightening because his writing style is exactly like the way he speaks. You could see him rambling on and then his dramatic flourishes and hand movements, you could see it all through the paper and it was quite frightening! It was just knowing him, and his voice just popped out as you were reading.

He tends to drag on some of the things, especially some of the time you knew that once he got started you'd be there for 15 or 20 minutes, just sitting there, and he'd go on talking about what we should do. It got quite boring, considering that I had him for a third year paper as well, so I had heard some of it before.

His strength would be that he want's everyone to go out there. He's always for us, telling us that what we should do is go out and succeed. Try, try, try.

A weakness would be that he always brings in his own views. Not so much his own views on what he himself has done. That I found was quite interesting, and quite good to find out the dilemmas that he's been through with his experiences, what he thought on papers that had been written by the academics out there. Some of the papers, he thought were God's gift to accounting. He was like, "This is a great paper, this has done so much for accounting", and me and quite a few other people that I knew just thought "Yeah, right!", and he'd go on about it, and that part got annoying. When he'd stand up and talk about the papers that he had strong opinions on.

*So, you felt that your opinion wasn't being considered on it...?*

Yes. But does it really count for much anyway? I mean, undergraduate? He can put forward his opinion all the time, especially on papers, and he says "Oh, you should know this", and we had no interest in it or a different idea about it from him.

*So, some of the things he felt strongly about in papers you didn't see as being necessarily critical to you?*

Yes. Just different perceptions of what is relative, I guess.

*Do you have any comments about how the course might be improved?*

I think that maybe there should be a slight change in the weightings of the assessments. The presentation, that was 10%, that was okay for the effort involved. The group project was about 25% I think, and that was okay too. The final test I think was too heavily weighted. I think that got 20% of the final mark. I think that for the effort that we put into the dialectical's that they should have been at least 5% each. It should have been worth about 25% overall, because a lot of effort went into those. They do make it 5%, but they only take four out of the five dialectical's.

*So, they take the top four?*

Yes. I think that they should have taken all of them, because it would have showed... because the first one we totally stuffed up. We got 50%. The good thing about that was that we were allowed one resubmit. The improvement on each of our papers that we resubmitted was just a large increase, especially as the course developed we got our writing style better.

The class component, everyone I know got 10% if they turned up for classes, even if they didn't participate in the classes. So, it wasn't so much a participation mark, as attendance. It was turning up, and that was 10%. Really I think that should have been applied to the actual work that we were doing.

Maybe another part that could have been added in was the actual speaker evaluations that we had to do. We had to hand all that in. I think it was just included as part of the group project, but I think that because of their number they should have rated their own small component by themselves. That was quite a bit of effort. You had to come up with the questions before hand, work through them, do the write up and an evaluation.

*So, in terms of how you would like to see the weightings changed, less on the test and ...*

Less on the test if you could get away with it, and the class component changed. The problem with our class was that it was full. We had forty people in it, a very big class. Because it wasn't personal, they can just do nothing and that was a free 10% for them basically. The speaker reports and evaluations that we did, they were more effort than another exercise that we had to do, and that was worth 10% of our final mark.

*Any other areas that you felt could have been improved on the course?*

I think that the handout that we got at the beginning was quite good in that it gave us a dialectical inquiry for a basis. I think, however, that there should be a bit more in the course outline on the actual group project. Basic stuff like the questionnaires, we had to get them approved right at the beginning, but we only found out when we had already completed our questionnaire, and by that time it was too late. Just other basic stuff, telling us that he wants a certain percentage of the report to be based on research, or that you should have opinions from both view points. Just give more information, because we found that with our project, towards the end we had to find another person to go out and interview, and that was quite difficult at the time because of deadlines and a lot of other work as well. If we had known that at the beginning it would have been easier to arrange two opposing view points.

*So there were a few things about the course outline that you felt could have been a bit fuller in terms of what was expected of you?*

Yes. Basically, instead of giving us everything at once in the form of a course outline, it would have been better if we were given the course outline, and then something on the dialectical's, and then something on the group project as three separate things. That would have made things a lot easier, because instead of having to look through that outline to find everything they would have known that here is an example of a dialectical, what we had to do, the basis of it...

*So having it a bit more structured would help?*

Yes. And the group project... set out the numbers, the style, what's expected, and telling us about the work book as well. Let us know right at the beginning what's meant to be involved. That would make a big difference.

*Do you have any comments about the course and your experiences in it that you feel we haven't covered?*

Not really. No.

The Monday class was always really good. The Thursday class, depending on the number of presentations that we had. I was comfortable sitting through two presentations, but by the time we got to the third I sort of lost interest. People covering the same area again. Just another paper pushing the same view point. That's all that got to me.

Another thing that was also quite distracting was that when you are doing a presentation often there was a box going around and people were getting their reports from the previous weeks. That was quite a big distraction. I thought that it was quite rude. People were actually talking while this was happening and they were getting passed out. That shouldn't have happened really. They should have been given out at the beginning of the class, or right at the end, but they shouldn't be going out during the presentations because it's not fair on the people who are presenting. There were often a few boxes going around, and it was very noisy.

The last hour, which we were supposed to use for our group projects was basically just a waste of time. We got to the stage where we would just leave. The process of collecting information was really slow, and so we didn't have much to give in classes.

*So, you found that you didn't use that time very productively?*

No. We just left. We'd go home, and that was a lot easier than staying in class and trying to do it. We'd stay and talk for a while if we had something to discuss, but more often than not we'd just walk out and on our way back home we'd be talking about it. We all knew each other quite well, so it was just easier like that. We'd do more work at home than we would anywhere else.

*So the class wasn't really a good environment for some things?*

No, not for the group project. At the beginning we were okay, when Martin came around and we talked to him just to get a general focus and his expectations. That was good, but apart from that I don't think we stayed after the presentations, we left as soon as possible.

*Anything else that you want to add before we finish?*

No. That's it.

**Interviewee 8**

*What I would like to talk to you about are your perceptions of the Accounting, Organisations and Society course that you have just completed. So, to start with, 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 to tell them?*

Good lecturer. Interesting course. Some aspects of it weren't that great, but overall it was quite good.

*So those aspects of it that weren't so great, can you tell me a bit more about them?*

Too many students in the classes. The classes were too large. There wasn't a lot of interaction between students, well... there was, but there wasn't enough. And... possibly constructing the seminars a bit better. For quite a lot of the students, English wasn't their first language so it was quite hard to understand what they were actually saying, and you came away from the seminar not learning anything because you didn't understand what they were saying.

*Is there quite a high proportion of international students in the course?*

Yes. More so than in other courses. It's an integrated paper and it's really the only integrative one at fourth year level that sort of appeals to an accounting major. A lot of accounting majors take it for that reason.

*Any other things that spring to mind to tell somebody that was thinking about taking the course?*

The dialectical enquiries are really good. You think that they're not going to be at the beginning. You kind of develop an attitude that they are just extra work, but overall at the end of it you did learn a lot from them.

*So they are quite a useful exercise?*

Yes.

*So, overall, would you recommend the course to next years forth year students?*

Yes, I would.

*And what would your reasoning for that recommendation be?*

It's good course. It has a fair workload, but it's very manageable as long as you keep up with the work.

*When you say a fair work load you mean...*

Well, in comparison with other fourth year courses it's actually got a fair workload. That's basically it.

*We've got a list of things here that I'd like to work through with you now. The question is: do you feel that you were helped and encouraged on the course to develop and further the following attributes? So, to start with, do you feel that you were helped and encouraged to develop your learning abilities?*

I think so, yes.

*Can you expand on that a bit more for me please?*

I think that in the dialectical enquiries you actually were taught to stop yourself and to use your listening skills that you hadn't really used for a long time and had kind of forgotten about. It was really good to realise that sometimes you just don't listen, and that you actually really need to.

*So, for you, it was learning to listen? Did it encourage any other learning abilities?*

Yes, listening, and also that other people look at things differently, which I think was what the whole course was really about. You learn to come to a compromise and realise that there are other perspectives out there: you are not always right. It really opened your eyes to differences and things that you had taken for granted that were right. For example, I always assumed that people in the profession were honest, trustworthy, well to a degree anyway, and this course really opened your eyes to the differences in what the professionals considered to be professional.

*Intellectual independence. Do you feel that you were helped and encouraged on the course to develop that?*

I do.

*And how was that?*

I think that Martin was very encouraging. He kind of made you take control of your own learning in that you had to do some work and produce material to back up what you were saying. The other coordinator was very helpful too. She didn't interfere, and she would give you any help that you wanted. She was quite approachable.

It wasn't like a course where you would put something in and that was the end of the matter. If you didn't do well you had an opportunity to re-write it, which is really good because you actually have the opportunity to do some more learning that you may not have been doing quite right the first time. A chance to rectify your mistakes or misunderstandings.

*Were you helped and encouraged to develop your critical abilities?*

I think so. I say that because I had a learning curve in that course when I realised that things weren't really what they seemed, so it made me look at issues from two sides. Before that when I had looked at things in my head they were just taken for what they were.

*So you developed some depth in your critical abilities?*

Yes. I think it made me a bit more sarcastic, and I developed a distrust which I never had before. A skepticism. Instead of trusting people you have to find out what they really are.

*So, Looking a little bit deeper than the surface?...*

Yes.

*Do you feel that you were helped and encouraged to develop your communication abilities on the course?*

Always. That was reflected in the dialectical. That was reflected in the report that we had to produce. It was reflected in being able to give our opinions on the guest speakers that came in to speak to us.

*So, it was actually an interactive process, rather than just one way communication?*

Yes.

*Do you feel that you were helped and encouraged to develop your group skills?*

Very much so. You become more aware of other people when you are doing group work, so that was a real learning experience. Learning how other people work or don't work and how to cope with that.

*Professional attitude. Do you feel that you were helped and encouraged to develop this on the course?*

Yes, I did. Martin was very good with the work that we produced. He always made sure that it was of a professional standard, so you were aware that anything that wasn't to a professional standard wasn't acceptable with him. It wasn't going to be acceptable out in the work force. He made that clear, and he made you realise that you had to write to a high standard.

*Do you feel that you were helped and encouraged on the course with the development of your ability to consider moral, spiritual and emotional influences on commercial decisions?*

Yes...

*It's quite a broad question. How did you feel that the course went about doing this?*

The readings. The readings were very good. They weren't all about just the numbers, they went deeper than that.

*So they looked at more philosophical approaches?...*

Yes. More those kinds of things. I don't think there were any about actual applications at all. They were really good readings that sort of... stretched your mind.

*Were there any other things that you feel the course helped and encouraged you with that haven't been mentioned in the list we have just gone through?*

No. Not really.

Actually, producing the report enabled you to be responsive. You were responsible for everything that was in the report. It was up to you and that sort of taught you a little bit of responsibility. Getting a topic and writing about that, getting the readings and working them through. You could do any topic, whatever you wanted.

*So, it was quite an exercise in responsibility and self motivation?*

Yes.

*Did you recognise opportunities to learn directly about the commercial world outside of the university?*

Yes, I did. When we had to do the report we had to do it on an organisation, so we did an organisation that the community didn't want to be there. Well, the majority of the community didn't want it to be there. It taught us how people feel, and also how organisations that have profit motives feel about the community. That was a real eye opener.

*So, you were looking at both sides?...*

Yes. The community and the commercial arguments.

*Was that quite a useful exercise?*

Yes. It was really interesting. If hadn't looked at it and I knew that some place wasn't acceptable to the community, that people would object to it, but I didn't realise that business doesn't really care about what people feel, to such an extent that they totally ignored it. They were out to make a profit and that was it.

Also some of the speakers pointed out the single mindedness of commercial organisations, that profit organisations were what they were: profit focussed. That was a real learning experience.

*Do you believe that the course helped you to examine the value systems that we have in our society?*

Yes it did. Once again, this follows on from the previous question. It didn't examine it, but it made you stop and think. Like, would you do that? If you were out there would you have that focus. These people are controlling our country and that's really scary. Are you going to be like that? It sort of helped you to examine your own values and to ask are they in line with the

other values that are out there in the business world and when you are going out there, are you going to be the same? Are you going to become like them? Are you going to change to be like them? That made me think about those sorts of issues.

*And did you come to any conclusions about that?*

I think that you have to be true to yourself. Martin was really helpful in that area because he pointed out that when you are employed by someone you can't just say "no, no no, you can't do that!". He points out that you can try and change people's minds. You can try and point out that things don't have to be like this, that there are options, instead of just opting out and saying that you're not going to do something. That was quite good.

*Did the course vary in any significant ways from other course that you have done in the past or are doing currently, and if so, how?*

It varied in a good way, because Martin kind of trusts people. I think that it's the first course where I can honestly say the lecturer has trusted people. Like setting the test. He actually trusted you to be responsible enough to give these open questions, and you could think about things before hand. I was really impressed with the test. You went into it with not having to stress out. He said it was not a studying test. You were able to go for it and say what you really felt. It was quite personal which I felt was really good, and because he kind of treated you a bit more like an adult really. There where no right answers, he just wanted to hear what you had to say which was really good. I've never done that before.

*Did you feel that the course was democratic in the sense that you had some control over your personal learning requirements?*

I think so. Maybe in the reports. Maybe in the dialecticals. Yes it was pretty democratic. You could basically say what you wanted to, even in the guest speaker write ups, you could say what you thought about them. I guess, also in the these, you could write what you wanted to write. Yes, so it was democratic, but democratic in that Martin still told you what you had to do. Ultimately he had the last word, so not like democratic in the true sense, freedom in the course which made it more flexible. It was quite nice that you could tell him that you didn't agree with him.

*So he actually justified things to you?*

Yes. I guess he is still accountable in terms of the universities requirements for course content anyway.

*What do you think the primary purposes or purpose of management education should be at this university?*

I think that it should be about students actually learning, because in years one to four all I had been given was information which was thrown at me in bulk amounts. I don't think that I really learnt. I think that I rote learnt, that I memorised it, and I think that the university,

especially management education should be able to do a bit better than that. Martin's course was the only one in which I have been able to think for myself, and a couple of the others, not all of them, but Martin's course in particular has been to me the most unstressful work that you can actually sit down and learn. Actually absorbing what you are learning. When you are rote learning it's just pressure and it's stressful and you are just spitting out what they want you to tell them. Is that really learning? To me, it's not.

*So it's more realistic to be able to take these courses out into the community and into workplaces, more realistic to be learning in a way where you're absorbing it rather than just rote learning? Is that what you're saying?*

Yes. Learning yourself, with guidance. Like in the course it was the first time that I had actually thought "oh my gosh, I just didn't realise things". I actually said that to myself, "oh, my gosh, I didn't know that!", that kind of thing happened. So, I found myself questioning, and even though I got the solution in the accounting profession after I learnt all the stuff about that, it just made me more aware about being critical of things.

*How well did this course meet the purposes which you have just described?*

It was only towards the end that I realised that it had made me learn all those things that I've talked about. During the course you are mainly just trying to get the work done. But it's amazing when I look back at it and realise that I learnt all this. I think that not only did I meet my purpose of just getting a grade and passing the course, but it kind of made me go to a higher level I think. Learn at a higher level, not just regurgitate information back, actually think about it.

*Now, I'd like you to think about Martin in his role as course controller. What do you think his main strengths and weaknesses were?*

I think that Martin's a kind person. That's his major strength. I don't know if that's the right thing to say, but I think that he's a kind person and that shows throughout his lectures, in his lecturing style, his lecturing work and his patience. I think that's really nice. It's nice to have some one that is kind as a lecturer, that's not aggressive or threatening, or not so narrow minded that they can't give or take a little bit. That doesn't mean that he's a push over: he's pretty strict, but he's always got time to talk to you, and he doesn't care how long it takes.

He's really knowledgeable. That's really good. I always found that if I didn't understand something he was really good because he would break things down. Like complicated writings or principles, he could always simplify them. He knew what he was doing. He could always break it down to your own language, which I really appreciated. He talks on the same level as students too. He can bring things down to your level rather than expecting you to go to his.

*Are there any weaknesses that you felt that Martin had?*

I can't really think of any that stand out,.

No, I can't think of anything.

*Are there any ways in which you think the course might be improved?*

The only time in the course that I was disappointed hugely was seminar presentations by the students. I felt that they could have been presented much better because I used to read the article they were about to begin with, and I used to get really enthusiastic about going to talk about them in the next class, and it just didn't happen for me. You would have students that would have poor English that just could not convey the essence of the article. I was absolutely lost. I'd go there ready and wanting to understand what they were all about, but I never really got that opportunity because it just never came through. Not just the international students, it was some of the New Zealand students too. All those seminars, all those weeks, I just switched off and read my own home work during it. I didn't even bother listening. I did start in the first couple of weeks, and then I realised that it was just not going to happen, so I just turned up to get the marks.

*How do you feel that process could be changed so that you could get more out of those summaries?*

I would have liked everyone to read those articles. I wanted to hear what Martin had to say about them. Maybe if the classes had been smaller we would have been able to discuss them. I would have loved to have been able to ask "well, what does this mean". That's what I would have loved to have been able to do. Maybe some sort of summary or an outline of the article so that you can get a feel what it's all about.

*Have you got any other comments about the course and your experiences on it that you feel we haven't covered?*

No. I don't think so.

I think that it was good. For me it was a good course. Some people I think may not have seen it as a good course, but I think that that comes down to the individual student. Some of them didn't want to have their minds open. It was a course that you could enjoy and get a lot out of, but I think that maybe it's down fall was that it was a new way of doing things. You had to learn for yourself, and that's really hard for a lot of students because they are so used to being given everything. That was one good thing. There wasn't any spoonfeeding, but you were given enough to get by. You had to put in some work yourself, which I must admit I had become quite accustomed to. So it was hard in that way, that you had to do the work yourself, but at the end of it I think that it was worth the work.

*Any other comments before we finish?*

No

**Interviewee 9**

*What I am wanting to discuss with you today are your impressions of the Accounting, Organisations and Society course that you have recently completed. So, first of all, if someone was to say to you "I know you are doing the Accounting, Organisations and Society course, what's it like?", what would be the immediate things that would come to mind to tell them about?*

To start with, it is a very interesting course. The lecturer himself is very good. Usually my friends, when they ask me about courses they firstly ask me about the lecturer, you know, is he good enough. If anything goes wrong with a course they say "Is it the tutor's fault? Yes, it's how he structures the course". So, as far as Martin and the whole course, I found it very good. I mean, I have my juniors and they ask me about the course and I say "Yes, you should go for it".

Especially the visitor's seminars. They ask people from the public to come in and talk, about their experiences and they provide a lot of insights. They are very valuable.

When I'm asked I usually summarise what I learnt on the course, like the dialectical enquiries. we actually get to talk to each other. We actually get to sit down and talk to other people that were quite quiet and wouldn't speak up in class, but during these they were forced to speak up. A participation course.

*So you have actually had people ask you about the course?*

Yes. Lots of people have heard about the workload. Especially the workload. They were pretty turned off by that, Most people say, "How about the workload, I've heard that it's pretty bad. For me, in my fourth year, I was handling two fourth year papers and two third year papers, so all subjects are pretty heavy and it was relative to them. Maybe more demanding. Yes, more demanding. Lots of study. You need to do lots of little little things to make the marks. It's like 20% okay, but you need to do many things to get that 20%. That's basically it, but definitely I recommend that course. Yes, the workload is pretty tough, but it's worth it.

*What I would like to do now is work through this list and for you to give some comments on how you felt that the course helped and encouraged you to develop further the following attributes. So, to start with, do you feel that the course helped and encouraged you to further develop your learning abilities?*

What do you mean?

*Your actual process of learning, do you feel that you were encouraged to further it by the course? Do you feel that you were extended in this way?*

Learning, let's see... I know that I gathered lots of things from the course, like how to make a presentation and things like that. I don't think that it really changed my learning process that I can think of, but I did actually learn a lot.

*What about intellectual independence? Do you feel that the course helped and encouraged you to develop this?*

Yes. We needed to have a lot of self initiative. Martin just said “go do this” you know, for the projects, he doesn’t give much help. That doesn’t matter because he asked us to look for a topic ourselves. He asked us to speak about where our interests lay, so you need a lot of independence overall. We had to do the project by ourselves, but if we approached him he would help us. He gives us lots of things which are useful, and says “do this and this and make sure you do it well”.

*The next thing I would like you to think about are your critical abilities. Do you feel that you were helped and encouraged on the course to develop your critical abilities?*

Yes. Like after the presentations they encourage us to speak up, to actually criticise what the presenter is saying. So, particularly through the presentations and the dialectical enquiries, like we had to come up with a topic, but we got to decide. Others would have their say and then we would argue back and forth, things like that.

*So the exercises that were useful for developing your critical skills were the dialectical enquiries and the seminar presentations?*

Yes.

*Do you feel that you were helped and encouraged on the course to develop your communication abilities?*

Yes. Especially in my project work. I had to interview the Police Commissioner of Hamilton at the police station, so we had to learn how to speak and to communicate at a professional level.

I had some fiends that followed me, but most of the time I would do the talking. Some of them I told “speak up, speak up, I can’t do all the talking myself”, and I think that from that my friends did learn a lot. This was like the quieter ones in the group. They just don’t want to speak up, and especially international students. They are not confident in their English some of them and they just don’t want to speak up. This course I think that you have to speak up, like in the presentations and for interviews. You have to be able to make up questionnaires and stand in the street and give them out, that’s what we did.

*So it requires confidence?*

Yes. Confidence was a big part. Most of them at the end had learned how to communicate and to be more confident.

*Do you feel that you were helped to develop group skills on the course?*

Yes. Lots of people complain that it’s too much group work. It’s very hard to all come together and actually work, especially computer work, like typing the project. Like, four of us,

we just crowd around the computer and one person types, stuff like that. But, we did learn a lot, like tolerance for other people who had difficulty in communicating. They had very good ideas some of them, it's just that they had problems talking about them. We had to encourage each other.

*So, with the group work you encountered some problems?*

Yes. Like time. It was hard to set a time where everybody could be present, so one person would do it with me, and then go and do it with another person at another time. You had to split up amongst the group, and I feel that that is probably because the groups are too big. Probably working in pairs would be better.

*So how many people did you have in your group?*

Five.

*And you think it would be better to work in pairs?*

Pairs. Yes.

*Do you feel that you were helped and encouraged on the course to develop a professional attitude?*

Martin Kelly expected a lot in terms of professionalism. Like when we had visitors seminars, the way we asked our questions had to be professional or you would get no pleasure from these public figures when they came. The way that we asked the questions, we had to go through them and make sure that they were professionally presented.

And then when we go out and interview for our small group project we had to remember that we were representing the University of Waikato, and we had to have that professional thing in that.

I think it did make us realise that we do have to be professional. There was an expectation that our assessment work would be of a professional standard.

*Do you think that you were encouraged to develop the ability to consider moral, spiritual and emotional influences on commercial decisions?*

Yes. Martin puts emphasis on ethics, so we considered a lot about ethics, like we had a dialectical enquiry arguing about ethics. Some feel that ethics cannot be taught, and Martin was trying to teach us to be ethical. I remember in the dialecticals we had people saying "no, no, no, ethics cannot be taught", but I think that Martin tried his best.

In the end if you go into society and they offer you this lump sum of money to do something unethical, some people will just go for it. It is natural to do that. It scares me. Martin is here teaching us ethics, but at the same time there are people who think "no, it can't be taught".

*Do you think that it helped you personally?*

Actually thinking about it, I think so, yes. I agree with Martin that it's very hard, because most of us have not stepped out into the real world. We haven't worked in society and we don't know what situations we will be in. He always says "Don't repeat what I do, I've made lots of mistakes in the past", so it's really scary. All of us say that you must be ethical, but we don't know why, because we have never been put in that situation.

*So it was good in theory, but you actually haven't been able to put it into practice?*

Yes. That's the thing. Probably he can bring out more case studies to encourage us to think about moral issues, and not just like telling us that we have to be ethical all the way. We don't know about the 'why?'. We know it's wrong, but he has to give us some proof, probably go through some case studies, real life situations. What my friends say is that because of what he says we should be ethical, but there is nothing to substantiate it.

*Are there any other skills which you felt you were helped and encouraged to further and develop on the course?*

They actually encouraged you to speak up on the course, to speak up in the crowd and to ask questions. I ask my friends to speak up and to ask questions, but they can't, you know. If they ask they think that people will laugh at them.

There is lots of confidence building in this course. Everything is on yourself. Like the project work, you have to go out and find information, and Martin Kelly wants those projects to be like a sort of field work. You don't just do like a literature review and that's it. He wants you to go out into society and interview people, public figures, and that helps a lot. And during the visitors seminars he encourages us to speak up, because after that we have to write a report on the visitors seminar: what questions did you ask?, What did you learn?, so if you don't ask any questions you have nothing much to write. The pressure is there to ask them.

I found myself, amongst the group, I had to do most of the asking. That's why I feel that there may be too much group work. Like the visitors seminar, usually I'm the one that did the report. The rest were like, "Oh, you can do it, all right".

*So you felt that because you were motivated to do the work you were carrying the rest of the group?*

Yes. Like in the project as well. At the last minute everything was in a rush, It was impossible to have five people sitting down and writing the final conclusion, so I gathered all the information and I did it on my own. I'm not complaining because I got a good grade, but the division of work was not very fair. I think that is something that needs to be looked at in group skills. Like, five people, but one person in the group is doing the work. And this was not just in my group. I've heard many other groups are like that too. Some of them just attend classes to get the participation mark, but when it comes to doing the assignments and stuff like that they don't want to know.

*Did you recognise opportunities to learn directly about the commercial world outside of the university?*

Yes, in the project and the interview. Those two things we did. What did we learn?...when I spoke to the Police Commissioner, because I was doing it on drink driving. He said "Yeah, okay, so you're not supposed to drink, Kiwi culture, you know, we drink", and I said, "Oh!", and then when I talked to Martin about it he said "No, no, no, that's not right". Lots of things there, little things that you learn. Basically what we learn is through actually getting the chance to speak to people like that and to improve our communication skills. I think that's the most important thing. We learnt how to create questionnaires so that they are effective.

The first time that we came up with a questionnaire we were thinking "How are we going to compile all this?", and then in the end we had to make more yes/no questions, so that we could tabulate it in a table form and draw the graphs. But all those little things, they just come to you.

*So it was sort of progressive?*

Yes. Basically in the group project we learnt, because we got to go out into the real world which is what Martin wants, to actually talk to people. I think that this is the main thing about the course, and I feel that it was very important. It made the course challenging and gave us a real life experience.

Martin had also asked visitors to come and talk to us. They were very good, too. But us actually going out into the real world and actually interviewing these people out there, yes, that's a challenge. I actually enjoyed it, but not everybody did. Some people did not really have the confidence to ask. They felt intimidated, some of my friends.

*Do you believe that the course helped you to identify and examine the dominant value systems that we have in our society?*

Yes. A lot of the presentations would actually link up to moral issues, and ethical issues in society. After each presentation there are discussions, and usually Martin would bring in an ethical issue to link up to the commercial world, so I think that lots of students got insights from that process. I think that a lot of students accepted what Martin said because he told it to us, but they might not actually understand what is going on in the real world. Theoretically we know that some things cannot be done when you step into society, but we are not sure of ourselves. We question ourselves despite what Martin says, so it was a very subjective matter. Martin stressed subjectivity a lot.

It was good to examine societies values in theory, but I think that in practice we are not sure.

*Does the course vary in any significant ways from other courses that you have done in the past or are doing at the moment, and if so can you explain what the differences are?*

Yes. A lot. For this course, every week we needed to do something. We needed to do the dialecticals, then the group project and the visitor's seminars, and after that another report, so

it goes on and on and on, there's no rest. Every week there was something on, and initially we found it very demanding, because for most of our courses we go to the classes and we don't even read. For this we had to read and each time we went to class we had to submit a written piece of work on the subject that the presenters are presenting. They are presenting on a topic in the book, so we had to read the topic first, and then we had to write out what we think it is all about. After the presenter has presented it we have to submit that piece, so we are forced to read. You have no choice. You can not get away with not reading, but I think it's a very good thing. I benefited at the end, so it's a good way to make students actually read their work because most of us are used to getting away with not reading and just going to the classes.

Because the presenters are presenting what's in the book you can read it first and then I think you learn a lot more from the presenters.

*Are there any other differences that you can think of from your other courses?*

I think that it was mostly completely different, because most of my courses are for an accounting major, so it's all theory. It's like, "This date and this date you submit your assignments. Go and do your literature review in the library", just things like that. So this was more using the outside world and doing practical stuff, actually talking and interviewing people, talking about the course and other things, bringing in issues from around the world, because the people that came in and talked to us actually talked about a wide range of things, from accounting to euthanasia. A lot of things, and it was so much better. If you're doing management accounting for example, all you talk about is management accounting and it's history. You just do your assignments, go to the library and find a few books, gather the facts and compile them into an assignment. For this course you have to read the newspaper everyday, because public figures would come in and talk about yesterday's news paper, and if you hadn't read it you felt like "Oh no, I've missed out on so much", so you start reading the papers and actually becoming more aware of the things going on around us. You really had to know what was going on in the outside world as well as in the course.

*Do you feel that the course was democratic in that you had some choice over your personal learning requirements?*

Yes. You did. Like, the project topic we got to pick ourselves. That's some thing that doesn't happen. Usually the lecturer's will just say "Do this and submit this", but for Martin, he said that he encouraged us to think about what is happening in the world, pick out a suitable topic that lies within your interest. We get to pick what we would like to do, and he encouraged us to talk amongst ourselves to see if we could find a common interest, and if we could then we could just group up together.

*Did you find that that was useful to you?*

Yes. That was useful. What ever I thought, my group members would know what I was talking about. My interest was to know more about drink driving and road safety, so in the end we could work together, even though not everybody contributed that much of their work, but when it came to discussion time and we would all get together and talk. They know what they are talking about because they are interested. It helps a lot.

*What do you think should be the primary purposes of management education at this university?*

It's pretty hard to think about it, but I think that it should at least provide us with a sufficient base or foundation, like confidence building. I think that that is very important. Communication skills, like in presentations. It's a pity that we didn't get to present our group reports on the course which Martin Kelly had been wanting us to present, but I think that we ran out of time. I think it would have been very interesting to know what others have done, what they actually experienced when they went out to do their projects. Who did they talk to and what information did they gather? How did they gather it? I know that some groups actually went through a lot of problems just to get to interview somebody. I think that if each group could talk about their experiences that would be really good.

*So would you say that you see the primary purposes of management education as teaching communication skills and confidence building?*

Yes. Communication and confidence. I think that it's very important because we need to have these skills when we go out into the world, but not to forget that you have to have a good base as well, such as accounting skills. To have a minimum skill base before you actually go out and work. But that is no use if you can not communicate too, and I think that this course has been a lot about communication skills, and actually testing ourselves when we step out. The interviews gave us a chance to speak to people, which we will experience when we step out after we graduate. I'm pretty confident now that I can speak up when I step out.

*How well do you think that the course met those principles that you have just talked about in the last question?*

Very well. He didn't mention much on accounting theory, and because I'm majoring in accounting I guess I expect some accounting stuff. Not much, he doesn't emphasise accounting work, but more like how you go about doing your interview, how to do your project work, more practical things.

The other skills that I learnt make up for the lack of accounting work. I think that I have enough accounting skills to actually step out into the world by now and work. I feel that this course came in at the right time and actually reinforced what I learnt in my first, second and third years. I can actually communicate my ideas to other parties. We did discuss some accounting stuff when we were doing the dialectical enquiries and we could actually talk about what we had learnt in the first, second and third years, actually share ideas with other students. So, I learnt to talk.

My earlier accounting courses were very theoretical, and although this course has nothing much to do with accounting, which I thought there would be because "Accounting, Organisations and Society", but not so much on the accounting. That's okay though, the course is just something different. Martin actually says that just knowing the accounting base is not good enough. You need to learn communication skills, you have to be able to work with other departments like strategic management, and this is a time where you can work with

people from other courses because it's an integrated course. There are not only accounting students, there are marketing and management students coming in as well and each of us have our own strengths. For me it was accounting, and for one of my friends it was marketing, so even when we come to things like designing the questionnaire, for someone from marketing they have done a whole course in how to do this effectively, so you are able to use and learn about the skills from people who are doing other majors.

*As far as Martin goes, what I'd like you to think about now are what you felt were his strengths and weaknesses in his role as course controller. Have you got some comments that you'd like to make about that?*

I feel that Martin sometimes let us have our way too much. Is that a strength or a weakness? It may be a strength, but I feel that sometimes he can't make precise decisions. He would say "Okay. How do you want your presentations to be evaluated?". He asked the class. Because the evaluations are done by the class. But some people feel that, no, we have not reached that level where we can actually mark and judge how well a person presents. Different people had different judgments. Some people would say "That was good", while others would say "That was a lousy presentation". So in the end, with the combination you just get an average grade. I feel that Martin, as the course controller should really be giving the grades. When he asked us to do it, it really shocked most of us.

Basically, He was okay I think.

*What about his strengths?*

He's flexible when it comes to certain things, like when I approached him and said "Can I not have the questionnaire? Can I just have this, this and this?". Martin let you negotiate with him. Not like some lecturers who insist that you just follow what they tell you to do in the course outline, and that there can be no change. He gave me some leeway, some power over my own work. If I said that I preferred to do it in a certain way and asked him if it could be done, he would actually look at it and say "Yes, it can be done this way". That's what I like about him.

*Are there any ways which you can think of in which the course might be improved?*

I think that the groups should be like working in pairs, and that some of the written reports should be done individually, like the visitor's seminars. Each group was supposed to come up with one report about the presenter. I feel that that should be done alone, not in a group because in the end they usually take turns to do it. It's individual work in the end.

What else...the dialectical enquiry. Because we are supposed to come up with our own topic to argue about which I feel takes up lots of time. We actually use one hour just to come up with the topic and I feel that he should just give us a topic because when we discuss the wrong topic we get low grades, because the topic is not good enough. At the same time he said "Go and look for your topic". It takes up lots of time, and it would be better if he just told us a topic. It would be fairer. Other groups would be doing a topic that would be really good to argue about, and our group would have found something that wasn't. It's not our fault, we just can't think of a good topic. I feel to be fair he should give half of the class one topic and the other half another topic to argue about, so we can actually judge who is good. When

everybody has a different topic to argue, some topics are easier to argue where others are more difficult.

*Anything else that you can think of?*

No.

*Have you got any other comments about the course and your experiences on it that we haven't covered and you would like to mention?*

Basically I enjoyed the course very much and it's good that he gave me a good grade for it. Believe me, I put in a lot of effort into my work, and my grade reflected the work that I put in. Some of my friends think that the test at the end of it should be worth less. They think that it is very hard within that two to three hours and they give up on the test. Some of us don't have very good writing skills and we didn't express our thoughts well enough and that's why we loose marks. So they are thinking of an oral test. They are going to speak to Martin about it because they think that the test should be divided into half written and half oral.

That's about all I can think of.

**Interviewee 10**

*The purpose of this interview is to discuss your perceptions and thoughts about the Accounting, Organisations and Society course which you have recently done. So, to start with, if someone approached you and said "I know you are doing the Accounting, Organisations and Society course, what's it like?", what would be the immediate things that would spring to mind to tell them?*

Martin gave us a thing at the start. He just wanted to encourage us to think differently about some things and to question a few things, and that's basically what the course is about. That was what he told us.

*What were the kinds of things that Martin wanted you to question?*

The relationship between accounting, organisations and society and the issues that arise from this relationship.

*Would you recommend the course to next years fourth year students?*

Yes.

*And why?*

Because you do get to question things a bit. You were given knowledge and you get to go out and try and further it. It was wider than a lot of other courses. It provided me with insights which I hadn't had before.

*Do you believe that you were helped and encouraged on the course to further and develop the following things? First of all, your learning abilities?*

No.

*And why do you say that?*

Because I think that Martin just tells you what he wants you to do. He says it but he doesn't actually help you do it. Most of the learning that I did was my own personal learning. I went out and did it myself. There was not so much no spoonfeeding, but no motivation to go out and do anything otherwise.

*Do you feel that the course helped and encouraged you to develop your own intellectual independence?*

I had it before I went in , basically. I just further explored it on my own. The course provided a platform, but what I learnt, it seems to me, from talking to other people, was more than what other people took on from the course. I went a little bit further.

*Was that because you went into more depth in your own work?*

If I found something I actually prepared further on, and a lot of people were sort of doing it at the last minute, so I was quite organised in my approach to the course.

*Did the course help you to develop your critical abilities?*

Yes. The thing was that I was doing it along with the Issues in Environmental Auditing Accounting course, so they sort of have the same basis, but Martin sort of has a launch pad. The other course that I was doing had a whole lot more learning in it.

*So it was more extended?*

Yes.

*So Accounting, Organisations and Society was a good platform for the other course that you were doing?*

Yes.

*Do you feel that within the Organisations course you were encouraged to think critically?*

I don't know that we were encouraged to think at all, because as I was saying before, Martin mentioned it but he didn't actually let you do it. In the class he'd say something, and when the class actually started discussing it and got going he'd put his input in.

*So he would over ride the discussion?*

Yes. Instead of just letting us go and learn ourselves, he was telling us, which is not the same sort of thing. You don't get the same sort of result when you work something out for yourself.

*Were you helped and encouraged to develop your communication abilities?*

It did do that, and it kept going in other courses. I mean, we had to learn how to tactfully argue against another persons point of view basically.

*So it was more in terms of oral communication?*

Yes. You had to be able to communicate orally in the group situations which the course put you in, so it encouraged communication skills in that respect.

*Did it help and encourage you to develop group skills?*

Yes. It basically just continued on from other courses with that.

*Did it help and encourage you to develop a professional attitude do you think?*

Yes, although I'm basically developing that by myself. I didn't actually get much from the course in that respect.

*So that's something that you have taken on board personally?*

Yes. Martin actually talks about professionalism as people, but he never sort of actually says how we can go about it, how we can learn to do it. He just sort of says that professionalism is something we should be aiming at.

*So he pointed out that it was important, but he didn't actually teach you how to go about it?*

Yes.

*Were you helped and encouraged to develop an ability to consider moral, spiritual, and emotional influences on business decisions in the course?*

We never really got into that. We sort of got into reading what other people were *thinking*. We didn't get into the nitty gritty and bring out religion and things like that and what the focuses of that where and look at their influences on commercial decisions.

I suppose if you went further on the course you could get into things like that, but the immediate course didn't get into it You just sort of did the readings...

*Are there any other things that spring to mind that you felt the course helped you to develop further?*

Not really. It was just a matter of personal learning if you wanted to further yourself. It didn't extend anything or bring other things in. You were just dealing with the immediate stuff in the actual course and the rest of it was up to you.

It was just another course, it wasn't anything else.

*Did you recognise opportunities to learn directly about the commercial world outside of the university?*

Yes, but that was from the 507 course that I got the motivation to do that and the fact that we had the university interviews at the moment, career's opportunities, so I was up for the interviews for that, but it wasn't because of the course.

*Did the course give you some basis for experiences of the commercial world?*

I never thought of the course as providing that opportunity, I was actually doing that myself. It was what I decided to do. It wasn't the course that provided those opportunities.

*Do you think that the course allowed you to examine the value systems that are current in our society?*

Yes, but it was in the last lecture or something. He went over the model of what people use to do rational decision making, and it was only then that you got a full grasp. If he had introduced that at the start you would have had the context for everything else.

*So it would have been better if the introduction to rational thought had been at the beginning of the course rather than at the end?*

Yes. Even if we hadn't understood it fully at the start we could have worked through it and slowly gained an understanding instead of doing it at the end. It would have been all the more relevant to us that way.

*Did the course vary in any significant ways from other courses that you've done in the past or are doing currently, and if so, how?*

At the four year level the ideas that are stimulated stress your position in the businesses.

It did differ, because you got a bit more leeway, a bit more control over the structure of your work. The class decided what weightings would be given to marking. There was a bit more class feed back in this course than in others. Martin set out what the assessment would be, but we got the chance to move the weightings to what we thought was an appropriate level.

*Did you find that personally quite useful?*

No, because within the first lecture Martin had told us that he wanted us to think about it, but we didn't know what was happening. We didn't know until we finished the assessment, so in some ways it's not worth doing unless we are given more information at the start.

You had a rough idea of what the weightings would be. He said, "Well, okay, I want you to think about it", but we didn't have any information to think about it on. We couldn't make an informed decision.

*Did you feel that the course was democratic in that you had some choice over your personal learning requirements?*

Yes. There was nothing to say that I couldn't do my own personal learning and extend it a bit further, as long as I passed.

*Was that useful to you? Do you like working like that?*

Well, I found that in the dialectical it was quite good. We would meet after the class and we tried to touch on everything that we could touch on that had to do with our topic, and not just stick within the boundaries that were provided, so it was good in the way that we got to do a little bit more.

*So you extended you learning in the context of the group?*

Yes. We got to score ideas, and we just threw ideas out to see what would happen...

*What do you think that the primary purposes of management education should be in this university?*

I think that it should be teaching you how to learn, not teaching you how to be a manager as

such. If you learn how to learn you can become a manager, but if you are only being taught how to be a manager you are not learning how to function in other environments.

I think that it should be focussed towards learning. The ability to evaluate the ethical and the philosophical, and to be able to go into the wider issues. Maybe management should have more of a focus on the psychology side of courses. I know that in the first year there was quite a lot of focus on that, but it seems to stop there. Understanding people. We are getting taught how to manage businesses, but we are not getting taught how to manage people and I think that in some ways a philosophy or psychology course would be better at a second or third year level.

*So the primary purposes that you think management education should have are firstly, teaching people to learn to learn, and secondly, the importance of interacting with other people in a management environment?*

Yes. And I suppose also to develop their own stands, their own viewpoints and understand what generates these, rather than just being told all these things.

*How well do you think that the course met those purposes that you have just talked about?*

I'm not sure whether it was me doing it or the course doing it, but I think that the course sort of provided you with the ability to do it. I don't know if I'd be doing it by myself if I wasn't at university, but I don't think that it's just that course.

I probably would have met them anyway. There were some that were just specific to the course, quite specific ones, but I think that generally what I did I would have done without the course.

*I'd like you to talk about what you thought were Martin's strengths and weaknesses in his role as the course controller. Have you got some comments that you'd like to make about that?*

I think that one of his strengths was that he let the students do the weightings for the assessments, but once again we weren't informed so we couldn't do it properly.

He will only sort of go so far. He sort of says it, but he won't let you honestly do it. If he lets go, it's going to be the end of his job. There's a bigger picture. I think that it's a bit of self interest on his part. He still has to remain lecturer, but I would think that in the course that he is trying to get us to do, where he is trying to get us to think differently, in some ways he would be better to just walk in and start the class and then walk out and let everybody just go for it.

I think that his main weakness was that he would only go so far with things. We should have been able to just do it.

*So you were limited by that?*

Yes.

*Can you think of any ways in which the course might be improved?*

That rationalisation model that I talked about before. I think that that should be brought to the start of the course.

I found that the biggest thing that annoyed me was that when students started putting out their opinions he stepped in with his opinion and squashed the debate that would be starting to go on, so I think that that should be overcome and the students should be able to just go for it. More open debate, and comments from the lecturer rather than shutting things down completely.

*Was he shutting it down or just trying to direct it in some way?*

He would maybe direct it, because he gave his own personal experience, but that to me just says "Well, you guys just don't really know what you're doing. This is my experience and this is what has happened in the real world". He didn't let us develop our own minds, or see what we think.

*So, for the future, you feel that the students need to be allowed to debate more openly?*

Yes. I think that the lecturer should be the course provider rather than the course controller. He should be there to organise and facilitate, rather than to control things.

*Have you got any other comments that you would like to add concerning the course and your experience on it?*

I thought it was a good course for the step up to the 507. The 507 took me where I wanted to be, so in that way it was a good course. I've only done one year four paper so far. I've just had the first lecture for the other course and so far I think that this will be the better course. It's a little less controlled. The other one that I'm doing will be "You have to do this, this and this", more structured. I think that this will be the better course.

*Anything else you'd like to add before we finish?*

No.

## Questionnaire for Graduate Interviews.

### DEPARTMENT OF ACCOUNTING: ACCOUNTING, ORGANISATIONS AND SOCIETY

1. What is your present job?
2. What did/do you believe should be the primary purpose(s) of management education in universities:
  - a) when you were participating in the course?
  - b) today given the benefit of hindsight?
3. How did the course meet these purpose(s)?
4. 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?
5. Do you believe that the course helped and encouraged you 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?
6. Do you believe the course helped you to identify and examine the value systems current in society?
7. How well did this course compare with others in preparing you for life outside of the university?
8. What specific advantages do you believe the course provided to you?
9. Looking back on 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?
10. 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

11. Have you any further comments about the course?

Interview 1:

*The aim of this interview is to try and ascertain your experiences of the Accounting, Organisations and Society course which you undertook in 1994 as an undergraduate. First of all, could you tell me what your present job is?*

I'm working in a chartered accountant's firm, doing tax returns, liquidation and receivership work, and a bit of audit. A bit of everything. Especially liquidation work, which is keeping me busy at the moment. It's really interesting.

*What did you, or do you believe, that the primary purposes of management education in universities should be? First of all, can you tell me what you thought about this at the time that you were doing the course?*

Basically to give you an overview and a bit of background. Looking back, some of them were theoretical things. You went through all those theories, and then possibly study something out in the profession, out in the commercial environment.

Basically, to give us some sort of a feel, and some of it didn't actually. Sometimes the lecturers gave us what they thought was happening out there, but it wasn't actually what was happening out there. But then in some courses we'd get to look at various things, what was really happening.

*So, the main thing that you thought about this when you were at university was getting that theoretical basis?*

Yes. Although that wasn't always the case.

*Okay. So now, given the benefit of hindsight what do you think that the purposes of management should be?*

Possibly to concentrate on more world stuff, and not so much on what the lecturers think.

*And what do you mean by real world?*

Like, possible to try and have more interaction with the community, which I suppose is what they are trying to do now. Like, 499 was good for a lot of students, although I did a desk one so it probably wasn't as useful. But a lot of things that we learnt inside the university were not relevant out in the real world. Well, they aren't relevant at the moment anyway. Perhaps they will become relevant eventually, latter on down the track. But by then I will probably have forgotten it!

*So giving students relevant perspectives, and having more involvement in the community?*

Yes. Get more businesses involved and so you get a feel for what is really happening, and not what the lecturer thinks should be happening or not.

*So more hands-on stuff rather than keeping it strictly theoretical?*

Yes.

*How do you think that the particular course that we are considering meet those purposes which you have just talked about?*

It got in some really good speakers. Someone from Power Beat. Joyce Brooks who is a sole practitioner. Michael Barnett from the Auckland Chamber of Commerce. There would have been more people, I think that there were about five or six, but those are three that I can definitely think of.

They basically came in, and we could talk about what was really happening out there and question them, and they gave us ideas.

The group that I was in, we had to do a project, and my particular group did something with Power Beat, and Power Beat evaluating a proposal they had to build a factory. That was really hands-on stuff. Just going out and meeting them in the workplace, and doing a bit of background research with various businesses, and stuff with the Huntly Development Board and things like that.

*So that gave you some practical application to apply the theory side of things to?*

Yes.

*The next question is What were and are your primary thoughts and feelings about the course, first of all at the end of the course, and then secondly today given the benefit of hindsight? So first of all, can you tell me how you felt about the course when you had just finished it?*

It's quite a while ago now. I'm getting old!

I think we used to have two two hour lectures a week, and some of it, I think we'd be presenting to the class which was actually good because since then I've actually been back to varsity and spoken at a career's day, and there are various things that you have to speak out in. It's good to get used to that. I'm still not used to it enough, but it's definitely needed

*So you use that in your job?*

Yes. Sometimes I have to speak at work, or go to various things, and it's just having the confidence of getting up there and being able to speak without notes is another thing.

Another thing that comes with it is the ability to be able to think quickly. Like when you are standing up in front of a class and they fire a question at you, you have to know what you are talking about. At the moment at work I have to be able to think quickly when people are throwing questions at me. Especially in liquidation's, I have to be able to fire something back at them.

*So, your thoughts and feelings when you finished the course, and you looked back immediately on it...?*

I thought that we had covered a lot of stuff. Some of it was quite useful, and I guess that some of it wasn't.

*Did it occur to you at the time that some of it wasn't as useful as other parts were?*

No, probably not.

*So now, how do you feel about the course when you look back?*

I think that it was probably one of the better ones that I did on the whole. I think that fourth year was probably better than most of the other years anyway because you were sort of doing a better kind of work and that made it better. That particular course was really good because it got those people in from out in the commercial sector to give us viewpoints and an insight into what was going on.

*So compared to other courses, it was more real world...?*

Yes, it was more real world. And from the outset, Martin Kelly and Tony Low both said that they were not going to stand up the front and tell us everything and try and brainwash us. They said that they were going to make us sit down and think for ourselves, and make us go out and find things out and all that. That's good. That's the way things are. You can't just sit there and expect to take it all on board. You have to ask questions and you have to be able to think for yourself.

*Now I have a list of things here that I would like to work through with you. I would like you to think about whether or not you think that the course helped and encouraged you to further develop the following things. So first of all, do you think that the course helped and encouraged you to further your learning abilities?*

Yes. We had to go out and do a bit of research. I probably read a bit more, because there was quite a lot of emphasis on reading. There were some quite big articles, well, not necessarily big articles, but there was a lot of reading to cover. You had to try and evaluate those things, and to summarise them down. A few of us would do a couple of articles each and try and summarise them down and share them around. That was the way to do it.

*Do you believe that the course helped and encouraged you to develop your intellectual independence?*

Yes. They didn't just spoon feed us. We really had to go and do a bit of digging for ourselves and things.

*What about developing your critical ability? Do you feel that the course encouraged this?*

Yes. Like when the groups were presenting they liked you to question them and just to try and get a better feel for the material. I know that one time this group had not done good research and that showed up in the questioning, so it was good to be able to pick that up. I know that they didn't appreciate it, but it just showed how important it was and that it was good to be able to say, well, no, this isn't up to scratch.

*What about the course material that you had to read? Did you feel that you got an opportunity to be critical about that?*

Yes. I think so. A lot of it was a bit above me at the time, but I think that we got a chance to be critical about it at our own level of understanding.

*Do you think that the course helped and encouraged you to develop your communication abilities?*

Yes. I think that working in groups and presenting and going out into the community and doing something, all of those things helped. There was a lot of group work and that provided a good place to practice and enhance your communication skills, and also to understand group processes.

*The next part is about group skills. Do you feel that this particular course helped and encouraged you to develop group skills?*

There was emphasis on that, and I was fortunate. I guess that I had a good group to work with. I think that we got to decide who we went with back then.

*So working in groups was actually helpful for building group skills?*

Yes.

*And is that something that you have been able to utilise in your professional work?*

Yes. Sometimes you are working in a group, or sometimes you are working closely with other people. You have to be aware of what they are like, and to be able to adapt to the group situation. Adaptation is a large part of it.

*Do you feel that the course helped and encouraged you to develop a professional attitude?*

Yes I think so. When we went out into the community we had to behave, for want of a better way to put it. We had to not just walk in like a bunch of students really, off the street. We had to present ourselves all right and things like that.

*So to you, that was an exercise in professionalism?*

Yes. We also went to the Business Development Board and spoke to people, and so we had to act professionally, with a bit more maturity, when we were doing that.

I also think that we were helped with professionalism in what was expected of us in our written work for the course. I think that Martin was very pedantic about things. It was good, especially now that I'm writing letters and doing more things like that. It made me start thinking ahead. It made me more aware of the style and the outcome that you need to have in the work environment as far as writing goes. That awareness is really important once you start working and you are getting paid to be aware.

*Do you believe that the course helped and encouraged you to develop the ability to consider moral, spiritual and emotional influences on commercial decisions?*

I don't know if we really covered anything like that. I can't remember now. There might have been something looking at the impact of business decisions on the community and the environment around you, but I don't think that I can really remember enough to comment on it in detail.

*Are there any other things which we haven't covered which you feel that you were helped and encouraged to further develop when you were doing the course?*

Probably just those ones that we've covered. Group interaction, communication, a bit of professional attitude, and critical ability.

Nothing else really springs to mind.

*Do you believe that the course helped you to identify and examine the value systems that are current in our society?*

Yes. We did touch on how business decisions impact on the environment, and the fact that you had to be aware of the wider community. We did look at the kind of decisions that businesses had made and their impact on the wider community. In doing that it allowed us to think about the kinds of value systems that they were functioning with, although it was probably indirectly rather than a direct examination.

*How well do you think that this course compared with others that you did at university in preparing you for your life outside of university, in the workplace?*

I think that it was probably one of the better ones. Just because of the writing and the speaking work that 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 had maybe never worked out there, as is the case with some lecturers, or some of them have worked out there, but it was like twenty years ago.

Also, because there were quite a few facets to the group work that we did, the writing and the presentation, and having speakers coming in, so, I now get to use all of that everyday.

*So, a lot of the skills you learnt in the course you have been able to apply in your life outside of university?*

Yes.

*So, was it a useful basis for going out to work do you think?*

Yes. Most of it.

*And can you tell me about the parts that weren't?*

When I look back, some of that reading. I hate reading, so that's just one of those things.

*What specific advantages do you believe that the course provided you with?*

One of the big things, and I should have mentioned this before too, was that they said at the start that we were going to have to think for ourselves, and we did. That is probably the major one. You don't get spoon fed like you do in other courses. They encourage you to think for yourself and write an essay where you have thought about the things that you are supporting your argument with, whereas with other lecturers you knew what they wanted and you just agreed with it and they'd give you the mark for it. Real formula stuff. In this course they actually encouraged you to think for yourself and support your argument for or against something.

*Are there any other advantages that you can think of that you feel the course provided you with?*

I think that all the positive things that I've mentioned about the course were advantages. They are all quite important. Most definitely that one of thinking for yourself.

*What particular course problems do you believe that the course controller needed to address in order to make the course more relevant to future management students?*

I think that they need to try and involve the business community a bit more. Maybe cut out a little bit of that reading. There were two thick bound manuals, and I think that some of that needs to go.

*So, cutting the readings down, and more involvement with the business community...*

I'm not sure, but I think that we had a speaker in nearly every week. Maybe they need a few more, maybe not.

I think that the year I did the course it had a really heavy workload. I think it might have been the first time that they had run that course. I think that it has stayed quite famous for its workload, so maybe that's something that still needs to be addressed. It didn't bother me if I had the time to do the work, but I know that it really bothered some people.

*Did you think that the course was comparable to others at the fourth year level in terms of the work load?*

I think that the workload was more consistent than in other courses. In some of them you'd be up and down, but in this one it was more a consistent level all the time, so it probably was comparable, it's just that in other courses sometimes you don't do much for weeks and then you're bogged down with essays or assignments. It would have been pretty equal I think.

*Can you please give me a bit of commentary about the effectiveness of the following modes of learning which were used in the course. So, first of all, the visitors seminars?*

I've already talked quite a lot about those, haven't I? I don't really think that I've got anything else to add about those. As I've said, they were one of the most useful things about the course.

*The next thing is the dialectical enquiries. How effective did you find those as a mode of learning?*

They taught us how to be inquisitive and critical about things, not to just take things at face value. They were a good way of learning communication skills as well.

*The small group project that you did. How effective was that as a mode of learning?*

Yes. That was more experience of the real world. You could put some of the things that you had learnt along the way into use, whereas in a lot of courses you don't get to do that. It's just all theoretical, but actually getting out and doing something is really good.

*What about the expositions?*

I can't remember what those were now. I think that they were possibly presenting, or questioning things, or analysing or something like that. I could probably have remembered the work we were doing, but not particularly when it's explained in that way.

*The invigilated test, or project work. How effective did you find this as a mode of learning?*

I can't remember, it was such a long time ago. Is that where you go out into the community, or was that the earlier one?

I think that means where we were presenting as a group, and that was good just for the fact that you were presenting. Just presentation, and teaching you how to keep things simple, like overheads, so that you get your message across. You don't want to give too much detail or people start losing the track, but at the same time you don't want to miss out anything that they need to know which is important. So the presentations were useful for gaining that kind of skill, and an understanding of how to get your message across in that situation. Technique kind of thing.

*What about the self assessment tests as mode of learning. How effective were they?*

They're pretty useless, because you are just assessing yourself. They don't really tell you anything that you don't already know. They just make you face up to the fact that you don't know it!

If no one else is going to be marking you or assessing you then you don't really panic about it. You just think "oh yeah, that will do". You don't put so much effort into something that is just going to be self assessed.

*Finally, have you got any further comments that you would like to make about the course?*

Yes. I think that it was a pretty good course. It covered a lot of things. It was worthwhile. Possibly too much work, but apart from that I think that it was all right. It is something that I've found quite useful.

*Any other comments that you would like to add before we finish?*

No. Not really. Nothing that I can think of. I think that we've pretty much covered it.

CLOSE.

Interview 2:

*First of all, what is your present job?*

I am currently doing doctoral studies, and also tutoring part time, principally in second year courses in accounting.

*When you were participating in the Accounting, Organisations and Society course what did you think that the primary purposes of management education at university should be?*

I was thinking that the purpose should be to ensure that the students should get what they want at the end of the day. If they intend to go into industry then what they should get from management education in general should prepare towards their career in industry. If they intend to go into academia like myself, at the end of the day what ever they have learnt should enable them to think properly. That was what I carried into the course.

*Now today, given the benefit of hindsight, what do you think that the purposes of management education should be?*

I don't think that there should be any change, apart from what I have just said. It should target the students and get them to realise their potential, and then developing them towards the careers that they choose to pursue. There is no point in teaching someone something that will not be of any benefit in terms of a career. Like, I choose to go into academia and I don't think that they should teach me something that will not help me get to this point

It should be career directed, but also broad enough give the person an idea as to what goes on in the outside world.

*The next question is how did the course go about meeting those expectations of management education that you have just talked about?*

In my case I was expecting that at the end of the day I should be able to come out with sufficient reading in terms of the accounting literature, management literature, and how this can help to explain social issues, especially in the context of third world countries. I was able to draw a lot from the literature and apply it. You won't believe it, but most of what I have in my thesis now is from the papers that were used in that course. Sometimes I just flip through those readings and pull out some references. The course materials in terms of those who want to go into academia were excellent.

In terms of those who wanted to stay in industry, who wanted to become accountants, I would also say that those people probably benefited a lot from the guest speakers that were brought in. There was Michael Barnett from the Auckland Chamber of Commerce, and I really enjoyed talking to him after he finished his lecture. He gave a really good lecture which brought into practice the practical application of what was being said in the course. I think that if you were intending to go into industry you were seeing your way through that. There was also a private

practitioner, and I can't remember her name now, but she was a very good lecturer, particularly in terms of telling us about what is required to go into industry in practising accounting today. She communicated quite clearly that at the time that she became an accountant it was totally different to what it is today. There was also one from Hamilton City Council, from the Waikato development Foundation I think they call it. He also gave a very good lecture.

So, in terms of this course, I was doing all third year course, and this was the only fourth year level course that I did, and the course readings were rich. It really gave me an insight into various issues, and my intention was at this point to develop myself towards writing a doctoral thesis. It really developed my ideas. I did. Other courses that I did, there were overlaps in terms of the readings with this course, but I thought that as a fourth year level course that it was really good.

I have no doubt that it met my expectations of management education very well. No doubt. It is obvious. Like I said earlier on, sometimes you have students who complain that the readings which they have to do are just junk, but the ones in this course definitely were not, otherwise I wouldn't have them sitting on my shelf here now.

*Now, if you could tell me what your primary thoughts and feeling about the course were at the end of the course...*

One of the things that I realised was that the group that I studied with was not large. The class was about twenty or so I think. It appeared that everybody realised that the course was really challenging, that you had to put in effort. At the end of the day what we realised was that there was actually a reward, especially in terms of our personal development. We didn't take anything for granted. There are courses that you can sit in on and pass, but not in this one. It couldn't work that way.

We did what we called self assessment tests which required you to go through the readings, and that is why I liked the readings. It is not a set of readings that you shelve. You get it and you have to read it before you can do the self assessment tests. So what happened was that we were always compelled to read the papers. Sometimes you would read a paper and not be able to find the answers to any of the questions, so you phone your friends and quite often they will say that they could not find the answer themselves, so you have to read it all over again. It was quite frustrating at that point, but it was worth it because it lead you to think critically, pull out issues in the paper.

There was another exercise which we called the dialectical inquiry, which involved something like a group debate. We divided the class into two. Some will propose a motion and the others will stand against it, debate it, and move towards a synthesis. That was quite good actually, because it made you rethink your opinions. Sometimes you had somebody come into the process with very strong opinions, and at the end of the day the synthesis was quite good. People were prepared to be flexible with their thinking. I really enjoyed that part of the course.

*So, at the end of the course you felt quite positively about it?*

Yes.

*Now, given the benefit of hindsight, what are your thoughts and feelings about the course?*

I still feel very positive about the course. No doubt about it. I am saying to you that I still have the readings here and draw from them from time to time there should not be any doubt in my mind about the course.

*I have a list of things here that I would like to work through with you now. The question is: Do you believe that the course helped and encouraged you to further and develop the following attributes? Firstly, your learning ability?*

Yes. Like I said earlier, if you do this course you will understand the readings. Everybody realises that there are some courses that you can do and get away with not doing the readings. This course was not like that. You to really develop your learning ability. You've got to the self assessment tests, and that requires you to really read through the papers critically develop arguments which at the end of the day, you get answers form Martin, and if you challenge those answers you just tell him. You can not challenge his answers if you have not read the paper with it with a critical mind. I think that it was good actually. That enforcement of the readings really helped me. If I had the power I would make all courses like that. You have to read before you come. Don't just come in with nothing at all about what you are going to do.

*Do you believe that the course helped and encouraged you to develop you intellectual independence?*

Yes, but alongside other courses as well. I can not really say that it was only that course that did it. When I came here, the way that things are done in New Zealand and at this university is totally different from how it is done where I come from. I did the course in my first year at Waikato, and really helped in terms of my intellectual development because I really understood accounting in general as cognitive factors, but in that particular course you had to think critically about all the issues that we took for granted when we are studying at bachelors level. It was over and above the cognitive level.

*What about critical ability?*

Yes, and I have emphasised this in what I have been saying to you. There is no doubt about it. If you read the papers, you were supposed to critically reflect over them first, and then present your answers in the self assessment test. It was good in that sometimes these researchers and academics write about things that they are so close to the point that they don't really reflect over what they are saying, but we come in as forth or fifth year students just being introduced to it. If you come in with that open mind you are able to pick out issues quite clearly. The major thing that I

liked about it was the fact that we didn't shelve the readings. That was the beginning, and then every other thing flowed. If most courses if you are not presenting then you will not read, but in this case you had to read before you came in because you had to do the self assessment tests and you had to develop a critical mind before you come. That was why you never went into this class and just shut up and then come out again. You will talk. After reading those things there is no point in having reservations. If someone is saying that you disagree with then you must say it. It was quite rare to find people just going in there and keeping quiet.

It let you develop your critical skills, and then to put them into practice as well. There was no wrong or right. What you had to do was justify what you were saying because you all had the same readings.

*Do you feel that the course helped and encouraged you to develop your communication abilities?*

Yes. Especially in terms of the dialectical inquiry. What you had to do was go in, with a particle complication situation, where you had to go in with your prejudices expecting that your college would also have his or her own prejudices. So, what you had to do was to be flexible. Just accept arguments rather than trying to inflict your views on others. That was the essence of the dialectical inquiry, which worked very well. I would say that most of the students that we had in the class would have felt very positive about these.

The course gave you an opportunity to develop your communication abilities in class, out of class when you were working in groups and you would talk about things that you wouldn't say in class. If you did that course, at the end of the day, you would learn not to sit in a class as a passive member, to be actively involved. I think that those who did the course would have had problems before it, particularly in terms of expressing themselves quite clearly in class, but by the time we finished there was no one who had this problem anymore. I can not think of anybody that never argued.

*Did you feel that the course helped and encouraged you to develop your group skills?*

That's what I just talked about. Yes. The group skill actually principally resulted the group work that we had to do and the group that we formed for the dialectical inquiry. You didn't have to just choose a friend or something. What we did was, you had the topic and we said "Okay, you will speak for, and you will speak against". What you had to do was, the group would prepared what to say, and what to anticipate from the others, and how to counter it, and what to accept if they bought it out. You had to concede, and also to argue in some cases. It was quite goo.

In the group project, what we did was, we had a few, like myself, who had to look through the library and dig out all the information on tertiary education funding, which was what we did our group project on. We had those who did the typing, and we had those who did the interviewing. We had to interview Professor Brian Gould and the finance director. We had to interview quite a number of people> We developed a

survey, and somebody had to go into town and conduct it. Just go there and talk to the people. We shared the work, and then regrouped again. It was quite good. The group did well in terms of the mark that we got. That was because we coordinated really well. It looked like the other groups that did well did so because they worked well together and were cohesive as a group. The mark rested on the amount of effort that the group put in. If you could work quite cohesively as a group then it reflected in the mark.

*Do you feel that the course helped and encouraged you to develop a professional attitude?*

Yes. I think that I may have said that earlier. If your aim during the course was to go and practice in industry you will have an enough awareness about it at the end of the day. If you intended to go into academia like me, I would always recommend that course to anyone who wants to do this. It will help you reflect over some of the issues that we normally take for granted when you go into research. It was bought out, especially where I come from, in terms of the way things are done it was totally different from what we have here. Initially I saw it to be a paradigm clash, so what I had to do was to open my mind and spread my imagination, try to rethink some of the things that I had taken for granted. I don't see myself going back now.

It helped you develop an idea of what a professional standard was in your work. In accounting practice or in academia you definitely have to have it. In terms of practitioners, the guest lecturers that we had were very good. I think that these were very competent people. I don't know how Martin got them. Michael Barnett, from the Chamber of Commerce in Auckland, I haven't forgotten his name because we really bombarded him with questions. He was very strong and that was quite good. They gave you an idea of what would be expected of you as a practitioner and of what is expected of you as a modern time, or post modern accountant. For example, there was this woman, a practitioner, she said to us that during those days when she became an accountant expectations were not as high as they are today, and she believed that we need to rethink some of those things that they couldn't do. If we are going to be competent this era you really have to have a critical mind, and that was exactly what the course was providing in practical terms. She bought it in. She had just come back from Australia, and she was talking about the Australian exercise of accounting, so she knew what was happening there as well and brought that into the class. It was quite good.

*Do you feel that the course helped and encouraged you with developing the ability to consider moral, spiritual and emotion influences on commercial decisions?*

Yes. That's what you get from guest speakers like Michael Barnett. That's what they brought in. After listening to what goes on, particularly in the Auckland Chamber of Commerce, they were they represent society and our interests, you find that those morals that we talked about were there, and that's why they were important. That's the thing that you come out with. If you want to practice that's what you have to do. I don't know, people might learn this and then throw it away later, but if you really intended to practice in the way they are doing then obviously you have to uphold some of those moral issues. That was contained in the course, no doubt about it.

*Are there any other attributes that you felt the course helped you to develop, but which haven't been mentioned in the list we have just gone through?*

I think I should say something about research. It helped, because if you decide to go into research in the future. The group work involved a lot of research, finding articles and papers here and there. We had a lot to do every week. That's why the course was loaded. Having to read three or four papers a week for one course, it good training for doing research.

In my case, I'm putting together a thesis. I'm putting together my chapters in the form of papers. I really feel that some of them will get accepted by good journals. If you can't put together a paper after going through that course... I think that most people would be able to do it by the time they finish that course. If you are reading other people's work very intensively for a whole semester or a whole year then you automatically learn. Whatever you put down you look at in terms of how are others going to look at it? What possibilities are there for them to criticise. You do it all the time when you are writing papers,

*Do you believe that the course helped you to examine the value systems which are current in our society?*

That's a difficult question because I have two very different experiences of society, but having reflected on it after being here for three years now, and I found that if you watch T.V. for one year you can find out what is going on here!

Reflecting over what we did in light of what is happening today you find that with an open mind that we developed in the course you were able to see some of the post modern issues like gender which is identified in New Zealand, whereas where I come from nobody really cared whether you were a woman or a man. Nobody really challenges that, but over here if you look at the issues that Martin was really was really trying to get us to think about, like gender and environmentalism, these were issues that you would never learn about if you were doing a management education course where I come from, Nobody ever mentions them. You take all these things for granted, and we looked at them in terms of management education. How to appreciate gender, environmentalism and other post modernist issues. That was quite good because in western society these are very sensitive issues, issues of political correctness. These are important. I think that it was a good eye opener doing that course.

*How well does this course compare with others in terms of preparing you for life outside of the university?*

It would rate at the top compared to other fourth year courses. It requires a lot of work. Coming from a different background I really didn't know what was required of me here, so when I did that course I got the readings and I realised that I would have to go through them. For most of the other courses you just shelve the readings. They put no pressure on you to read, but I think that this course did.

Another thing that I really liked about it was that we were asked to discuss this paper in the course with our critical talk, and later I was asked to present this same paper on another course, and they thought that I was so brilliant! That was really goo. They didn't know that I was doing it for the second time!

*The next question is: What specific advantages do you believe that the course provided you with?*

You develop yourself. You will know yourself. Your weaknesses and your strengths, and how the course effects you. The course makes you realise that "Hey, I'm weak in terms of my communication. I don't really listen to others." That's really good, because then you realise that you need to something about it.

I would be most surprised if anyone had a negative opinion of that course, because you get a lot of personal development out of it.

*Looking back on the course, what specific problems do you believe that the course controller needed to address in order to make the course more relevant for future management students?*

There was one. The size of the readings. I think that those who followed our course benefited from our complaint. It was something that was going to be addressed. The size of the readings. You had to do all the readings before you came to the class. It was a lot.

The readings were good and you really needed all of them, so it would be hard to cut it down. The readings made the course challenging and demanding. If you were not prepared in your mind you couldn't do the course.

*Can you please comment on the effectiveness of the following modes of learning? Some of these you have already talked about, but if you could give me a few more comments on them that would be helpful. First of all, the visitors seminars. How effective do you think they were as a mode of learning?*

Very good. Those people who came too speak to us were very good. They were carefully selected. They were people who really knew their fields. I think that they would have been quite good to work with as bosses. They were very useful.

*What about the dialectical enquiries?*

They were goo for developing communication abilities. After going through the dialectical enquiries I really realised that my accent was a problem, and so I felt very vulnerable, like what am I going to say that will be wrong? I realised that I needed to overcome this. That was what I got from presenting them.

*The small group project as a mode of learning? How effective do you think that that was?*

It developed your research skills and you are forced to work in a group. Like in our case we shared the tasks out amongst the group, and even that was a good exercise. You had to meet the commitments that you had made to the group.

*What about the expositions?*

The presentation. They were good because they allowed you to put somebody on the spot. Everyone had to go through the set of readings and the presenter would have to say what he thought about it, then the class as a whole, and sometimes Martin too. Martin was good because he never imposed anything on us. I don't know about other courses, but where I come from they can impose things on you. I really enjoyed the personal freedom, especially being able to have critical thoughts.

*The invigilated test, or project work. How effective was this as a mode of learning?*

That one brought some sort of traditional formality into the course. The kinds of things that we are used to. It was useful to have that formality just to balance thing out. If you did the exam and also did well then you have a real sense of achievement. I don't think that anybody who did that course would have failed it because you wouldn't fail the exam if you had been through the book of readings. It would be hard to fail after you had spent this much time on it.

*What about the effectiveness of the self assessment test as a mode of learning?*

I think that that teaches you self discipline. You just have to know it and do it yourself. You read the articles so that you can answer the questions. You just have to do it. Its self discipline. The work was not like in other courses where you can just put it aside. You had to do it.

*Have you got any further comments that you would like to add before we finish?  
Anything that you would like to mention that we haven't covered?*

I think that the other comment that I would like to make is about the research aspect. It is so important. Maybe those who have gone into practice won't find it so important. But for people like me who go into academia and have to write papers, it shouldn't be a problem, because you know what you are writing and you know that you can anticipate what others will say about it. You know what your target audience is, and what possible reactions you are going to get back.

Looking back I feel very happy that I did the course.

CLOSE.

Interview 3:

*Firstly, can you tell me what your present job is?*

I'm an assistant accountant at what used to be part of Trigon in food packaging. My job involves responsibility for the fixed assets registrar. I also do other monthly end work which is the journals and stuff like that.

*So when you were participating in the course what did you think that the primary purpose of management education should be?*

I guess I was expecting them to teach us stuff that we could use, but when you get out there that's not the case. The again, I don't know what they could teach you because this is my first and only job. Any other job is probably very different. I suppose I thought that they would be teaching us stuff that we could get out there and use, but you don't really use any of it. In the course that we're talking about, obviously there were no practical things, and it wasn't really about that, it was more sort of complex and deeper understanding and stuff like that. So, I wasn't doing this course with the expectation of using what I had learnt and directly applying it in my job. It was more for an understanding.

*Now, given the benefit of hindsight, what do you believe the primary purposes of management education at university should be?*

I think that it should be a theories and complex thing. I think that you can't expect university to give you practical sort of things. I imagine that every job is really different. I think the theories and philosophies, and just learning how to go about finding things at university. Just learning how to learn and get on with people, and work in groups, and things like that is a big part of what I think university management education should be.

*How did you think that this course went about meeting those purposes of management education that you have just talked about?*

It was good as far as the team work aspect went. We did a lot of work in groups. We had to take a lot of responsibility for ourselves. It was good in that sense. It met some of the things that I've needed in the work force quite well.

I remember doing the dialectical enquiries, which I haven't actually applied in my job or anything, but it's quite a neat way of approaching a problem. Learning to argue in that way was quite good.

*What were your primary thoughts and feelings about the course when it ended?*

I hated it! At the end of the course I really hated it because I felt that, not Martin, but the other guy, basically my friends and I thought that he was a misogynist. We really didn't get on with him. He marked incredibly hard. I remember once he decided that the paper he liked the best was going to be 80, and the paper he liked the second best was going to be 75, and so on and so on. And so we ended up getting like 50,

and we were all like' "we put a lot more work that 50 into this". I was very disappointed with the whole thing.

Another thing that I didn't like was that there was a lot of work that had to be done and that was quite hard. It was hard work.

The primary thing was that I felt that it was a personality thing. Well, not a personality thing me with me particularly, it was with a whole lot of us. My friends who were doing the course had the same problem. I had heard reports from other students doing the course at the time and even one of my other lecturers, she agreed with us. She had the same problem. It was basically a personality clash, but it was a lot of people to have a personality clash with!

*And what are your feelings about the course now with the benefit of hindsight?*

I should have worked harder. I should have marked myself higher on the self assessment tests. I think that if I had another two per cent I would have been a grade higher in that course and I would have got first class honours. I would have been that little step up, because when it came to marking my own tests I thought "Oh, that doesn't sound very good", which was probably the whole point, but then you see what other people did and you know that they marked themselves high.

I think that if I'd done another course I probably would have enjoyed it more, which is always helpful, and I would have done better doing something else in terms of my marks.

*I have a list of things that I will work through with you now. The question is, Do you believe that the course helped and encouraged you to further and develop the following attributes? First of all, do you believe that the course helped and encouraged you to develop your learning abilities?*

I would say it did. You had to apply yourself. There was a lot of reading and stuff. You had to approach different things in different ways, like those dialectical enquiries and the group work, and your own research. It gave you a lot of avenues.

*Do you feel that the course helped and encouraged you to develop your intellectual independence?*

Yes. Same sort of concept thought. You had to learn different things/ The same sorts of things as in the last question.

*Do you believe that the course helped and encouraged you to develop your critical abilities?*

In some ways I guess it would have. Again using different ways of looking at problems, different angles to take in resolving things.

Sometimes it was hard to know whether or not you should be critical in the course. It

depends what you wanted to say, whether it was what they wanted to hear or not. Within boundaries I think that we got to be critical. It's always the thing. You think that what you think is right, but you have to think about what the markers want to hear as well. Its just natural I suppose to try and give them what the want to hear.

*Do you feel that the course helped and encouraged you to develop your communication abilities?*

In some of the things. I can't remember that there was that much presentation work, but there was a lot of group work, like small discussions and stuff. The group work was quite useful for developing your communication abilities.

*Do you feel that the course helped and encouraged you to develop your group skills?*

Yes. There was a lot of emphasis on group work, like in the enquiries we swapped roles all the time, so that we were looking at different kinds of things. We were working in smaller groups, a group with three in it , and it was good for that sort of stuff.

*Do you feel that the course helped and encouraged you to develop a professional attitude?*

No. And I don't know why. Personally myself, I think that my work ethic deteriorated while I was at university. Probably overall, rather than as a direct result of the course, but the course certainly didn't help me to develop it. On the slippery slope down it didn't drag them up or anything.

In the course work I got fed up personally. I used to think that it was a waste of time and not even want to bother. I found the way that the marking was done really hard to deal with, and I remember going to see Martin about it. It was his paper but there was nothing he could do about it at that point.

*Do you feel that the course helped and encouraged you to develop the ability to consider moral, spiritual and emotional influences on commercial decisions?*

I don't know about the spiritual. I can't really remember.

I guess it did in ways, but those sorts of things are more personal. The course may have considered moral things, but when you are talking about spiritual and emotional things they are sort of more personal.

I can't really remember enough to comment on that.

*Are there any other things that you believe that you were helped and encouraged to develop on the course?*

No. I think that a lot of the good things came out of the group work. You use stuff like that out in the workforce.

*Do you believe that the course helped you to identify and examine the value systems which are current in our society?*

Yes. I do. I remember talking about that. Non of it's rally stuck with me, but I remember thinking about it at the time. Yes, it would. I can't really explain why because I've forgotten. It did sort of bring a whole new... it was philosophy and stuff, and the relevance of it.

It had accounting relevance. I just remember reading all this stuff...reading and reading and reading.

*How well did this course compare with others in preparing you for life outside of university?*

I don't know. Perhaps I'm one of these more practical people because I like doing practical stuff. Like the computer paper where you did spreadsheets and stuff like that, stuff that you really remember. You don't remember the stuff in the course like that so much. It's really hard to compare it. It was a hard course. It had no accounting applications at all. It was generally perceptual decision making applications. It didn't have huge relevance.

I think that compared to other courses it probably had about the same usefulness.

*What specific advantages do you think that the course provided you with?*

I suppose you got insight into new ways of understanding things. Just things like that.

The things that you learnt about aren't the kind of thing that you consciously think about in your work life. You look at thing and you get ideas about ways of inquiring into things. It sort of becomes a part of you and you can't really say "Gosh, today I did a dialectical enquiry". The course is something that becomes a part of how you do things, but not in an obvious way. Some of it I have retained and used.

*Looking back on the course, what specific course problems do you believe the controller needed to address in order to make it more relevant for future management students?*

I don't know. It's hard to say what would make it more relevant.

The material and stuff was really good. The ideas and things. I just had problems with the lecturer that I talked about, and with the grading and marking, and the sheer volume of work. Every week we had to do a test, and then you read. Other week you had to prepare and do an enquiry. There was a whole heap of work which and the effort that we put into it wasn't really reflected in the weightings. You needed to do lots of little things. The material was quite good but it was pretty waffley. Wouldn't read fir fun. It was a whole new thing for me. I come from a practical king of angle, and enjoy accounting and stuff like that. It was very different for me. I know it wasn't designed to involve applications. Perhaps it was just hard for an accounting student

to grasp these concepts. It was a lot different from things that I had done before. I think I did a course next semester which was kind of similar and that was really good because I had already picked up some of the basics. It was good to carry over into other courses.

*Can you please comment on the effectiveness of the following modes of learning in the course. First of all, the visitors seminars, how effective did you find them?*

I think that they were quite important. You need an idea of what people out there are really doing. The visitors seminars got really good people in. It gave us an outside perspective.

*The dialectical enquiries?*

I quite liked those. They were quite good. They were quite fun. Its quite good to have to be in a position where you are arguing either side, and it doesn't matter if you believe it. I enjoyed them. It was good with the role playing.

*The small group project?*

I think that that was really useful. When we did ours we went out into Hamilton. Learning to work in a small group like that is I think really important. When you go out to work you hardly ever do stuff just by yourself. You are always working other people, helping each other, or answering questions, which is quite similar to the work that we did in the small group. I think that was really important.

*The expositions as a mode of learning?*

I don't remember. Sorry!

*The invigilated tests or project work?*

I think that was the test. In our year we had a big final test. It was an exam... what else can I say?

*The self assessment tests. How effective do you think they were as a mode of learning?*

They were things that I thought took a lot of time, and they just seemed to be a waste. They had a lot of questions in them I think that the benefit compared to the time spent on them was probably not very balanced. It didn't equate to me, but perhaps that's because I didn't do my readings. Perhaps it would have been really easy if I had done the readings.

*Have you got any other comments that you would like to add before we finish?*

No, I think we've covered everything. I remember at the end that I was really disappointed with the whole thing. I got a B- or something, which was my worst grade

ever at varsity, and I was bitterly disappointed. It brought my whole year down. I didn't do as well in my year and stuff, so I was really angry about the course.

I don't think that the work I put in was reflected in my grade.

#### Interview 4

*The questions are there in front of you, what we are looking for is full answers that must be in your own words, anything you say is confidential.*

- Okay - the first one - what's your present job, I mean how much detail do they want?

*Well, basically I would imagine who you are working for and in what capacity you're employed under.*

- Okay - right, I'm employed as the accountant for the NZ Dairy Group of Companies, we're a subsidiary of the NZ Dairy Group of Companies. We serve about 2000 employees or something here and so our superannuation scheme, like it's quite big, it's worth about \$110 million, I'm the accountant for that. Murray is the fund manager, he manages it and makes the decisions and I try to do the accounting of it and keep track of it...

*That's quite a big responsibility - how long have you been in this position?*

- I've been in this position for about a year now - I started with the company as an internal auditor, I did that for 18 months before I moved into being the accountant of the superann scheme...

*Have you been with this company since you left varsity?*

- Yeah - so that's about 2 and a half years.

*Is there anything else you would like to say about your job? ... Is it a 40 hour week?*

- Like at the moment it's been far more than that, we've had the annual balance and there are certain requirements for that under the Act. Annual reports and accounts and seeing as I'm the sole accountant, it's my responsibility to do it. I start work at 8 and often don't finish until 6 or 7 and I'm trying to get away on holiday overseas as well. Have to get things tidied up but then again when I come back that'll be in a quiet time so I'll be back to a normal 40 hour week.

*Question 2 - how would you like to comment on that?*

- Okay - before I went to varsity what did I believe - probably needed to get some qualification so I could get a better job - I mean I thought education was to set you up to get a job ...

*And this course in particular - what did you think it would do for you? Did you always intend to go into accounting?*

- Yeah - accounting and management, I've wanted to do that for about 5-6 years before I started at varsity....

*So what did you think this course in particular would do for you?*

- I wasn't actually sure, I'd had Martin the year before, I found him quite good and spoke to him about the course - it sounded quite interesting. I basically did it for interest and there was quite a lot of guest speakers and all that stuff - I didn't really know what I was getting into, it was a bit different from what I thought. I took it basically because it sounded interesting. I also hoped that it would be easier to cope with than some of the others I was taking because as we were getting near the end of the 4th year, I just wanted to be finished, I had had enough studying.

*And given the benefit of hindsight?*

- I think I thought varsity was to give me a broad range of education and this course appeared to have a slightly different focus from others but I thought that was quite good because you get to work in different environments and therefore you need to be able to come at things from different and varied areas. Varsity is just to open your mind, that's what this course is about too.

*These purposes that you speak about - did the course meet your expectations in this area?*

- Yeah - I think it did it very well - I mean we had guest speakers every other week, they were good. They all had different backgrounds you know like someone from the Employers Federation and from the Federated Farmers - all various people. The assessment was different too - it was all internal I think and basically just projects and that sort of stuff - there was quite a lot of team work involved - we had to get into teams. I mean that really applies to the work force - if you can't work in teams then you're history. It was different to anything else I had done before and innovative to a certain degree - I enjoyed it.

*Was the selection of the course influenced by having had Martin previously?*

- Yes partially - it was also an integrative paper so I also thought I would get some more experience of other things within the management school all rolled up with an accountancy flavour. It also fitted in well with my timetable and at fourth year that's important....

*Great - Question 4 - how would you like to cover that?*

- Well, after I'd finished the course and that paper, then that was the end of my degree so that was a relief. Yeah it was sort of good to be out of the place. There was a great deal of relief and I think I was pleased that I had chosen something that hadn't been as heavy as many other of papers at the same level had been. I was surprised, quite frankly at how fast the semester flew for this paper, that was probably because it generated more interest than my others.

*After the course and looking back - would you be able to recommend it to others who are majoring in a similar area to your own?*

- Yeah I would as long as it's run the same way or almost like that anyway - it was good mainly because of the speakers - much better than just reading out of a textbook and being lectured to. We did have a lot of readings though. Martin I recall, was educated in England - he gave us a lot of readings from different people around the world - I think the readings were one

of the disadvantages but they had to be done. The readings were sometimes part of the background to our visiting speakers too. We also had to do presentations about every other week too and the student had to run the class - students did a lot of teaching each other and I think that was good....we did a lot of that in the third and fourth years but even more so in this course... If people want an innovative course that allows the student the room to negotiate their own way of learning and that makes you think and question the status quo, then this is definitely a course that they should consider taking.

*Right - for Question five - there are a list of attributes there. You are asked whether this course further developed these attributes and an explanation of why you think so.*

- Learning abilities - I don't know about that one, I think by the time you get to 4th year you've already moved into and been in a learning mode for a while. Intellectual independence - I think this was further developed because we were shown varying and different opinions about things and I think this course demonstrated it more than others I had been in. The various sides to an issue and we had debates and stuff which was quite good - we had to take an opposing side and debate against each other..

*The debates - were the sides chosen for you or were you able to select the team which most fitted your own opinion about your topic of discussion?*

- No they were chosen for us so we had to go with it - that was quite good. It forces you to look at an issue and the different aspects of it while still making your own discussion the focus. I really enjoyed the interaction - it taught us the value of listening and not making hasty decisions until we had heard all sides of the argument. This was also another way of taking on the group situation but in another context - I felt they were a good learning experience although at the beginning I think we were all a bit concerned about making fools of ourselves.

*Did you find the methods which operated within this course suited your own learning style?*

- Yeah - I think it did. I don't like the formal situation with lecturer/student emphasis, this was more unstructured and allowed for differing learning styles. While we had to keep up with what was going on, the learning process became the responsibility of the student and was not entirely lecturer directed. We had to think in this one. Most of my other papers had merely been a matter of regurgitating stuff. My critical abilities were developed with the debating side of the course. I've always been able to be reasonable and to reason but I soon learned that I was not necessarily always right. Communication and group skills I had already had to master in other courses, however this one allowed further development and reinforced them - that was important. Before you get into the work place you have to learn that - no one works in isolation and usually most people especially accountants are a part of a management team - everything is mostly a team effort so you have to know how to communicate and work in a team situation. You have to be able to get on with people....

*Professional attitude - any effects here?*

- I've never had any trouble talking to people, again I think it reinforced what I already knew and was trying to practice. I guess for me the professional attitude involves a lot of ethical

issues, what's right and wrong. Just because you do a course on it doesn't mean to say that you are ethical. A professional attitude encompasses all that though. I don't recall everything we discussed about ethics but it was covered in quite some depth. Most of the ethical issues really comes from your upbringing - you know morals and all that stuff, it's something that's bred into you. I think that if you don't have the basics before you get to high school then nothing at varsity is going to alter you all that much and by the time you get into the workforce it's too late...

*Okay - you came in with certain moral and behavioural attitudes, would you say that this course in any way changed your own? I mean that issue could very easily be tied in with the spiritual and emotional influences regarding commercial decisions.*

- I don't think any of those issues were changed for me. Some people are ruthless and will save money by making people redundant without even blinking and I guess you could say that that is the job they are paid to do, I would have to think very carefully about making anyone redundant because it has such a wide effect on others. In a way I guess that could be considered naive and maybe because I haven't been in the job all that long I view things more idealistically. I think that's different for everyone, what I consider ruthless and what you consider ruthless, are probably two different things. I mean we were also trying to get a handle on how accounting tied in with the wider community and society in general - there was a lead in to that but it really doesn't hit you until you get into the workforce. Learning about this type of thing in a varsity isn't going to change the reality of how things happen in the real world. I still believe I have the values that I went into the varsity with however I think I did learn to live with them and to find the middle road between what is required working for a large company and my own beliefs. I lived at home while I was at varsity, started when I was 23 - I mean my mother complained about my habits then and now that I have moved out, still does, some things just never change due to your upbringing.

*I know the feeling - I look at my son the same way your mother probably looks at you. Right - questions 6?*

- It's a while ago since I did the course, basically Martin was trying to get us to look at the accounting field and to explore the way in which it did or might fit into an organisation and then that organisation into the wider society. You know almost like trying to look at a ripple effect. Take accounting, drop it into an organisation and then drop that organisation into the community, you need to know how and what to look for to see the reaction and interaction. I mean accounting is pretty important in organisations these days and let's face it the bottom line is dollars. This organisation is owned by farmers who are the shareholders - how much they get paid depends on how we perform. You know what farmers are like, they don't like losing one cent let alone one dollar. The company has a responsibility to them, accounting becomes a measurement of performance levels. I think most companies are the same, their aim is to maximise the profit for shareholders...

*Would it be fair to say then that the value system appears to be a capitalist one?*

- Very definitely, there are things like the Resource Management Act, environmental considerations and all that sort of thing but at the end of the day, money is the main factor, no profit will probably lead to no job. The accountant in the reporter, they put on paper what is

actually happening with the money, a lot of accounting is just measuring, like showing where the profit and/or loss is happening...

*Would you say that immediately before, during and after the course, the climate and how the value systems operate within society altered?*

- Yes, I think it did and drastically too. Since all the reforms, this country in particular has leaned more heavily on what the dollar can buy and how much of it. I mean in the past the government employed thousands of people in railways and road works and that sort of thing, that was pretty good. At least people had jobs, even if it was working on a shovel all day it meant more than large numbers of unemployed sitting around looking at t.v. I mean while the government probably got rid of things that really were having to be propped up by money from other enterprises I think that in a lot of ways they were sharing in the social cost of having a population that no matter how menial the job at least it was something to get up in the morning for. I mean look at things now, there are 2<sup>nd</sup> and 3<sup>rd</sup> generations of unemployed and there's no hope out there for them to even have a job. Once a kid would see his Dad get up, pack his lunch and head out the door on his way to work, not anymore. The social impact then of the sale of all these S.O.E.'s has been phenomenal and definitely detrimental...

*Would you say that the social costs are higher today than they were before the sales?*

- I don't know that they're higher, it's just further along the track. Who really knows what the costs are, I mean they're immense and those are only the ones that we can measure in terms of money - you know how many people are on the dole etc. Health costs are sky rocketing, when people are working they seem to keep better health and when they're not they get sick - it's quite scary but I haven't figured out exactly how one is meant to be able to alter that yet and maybe I never will, I just feel lucky each time I get up to go to work, at least I have a job to go to.

*Great. Any other comments? Okay - we'll move on to question 7.*

- I think this course caters very well for preparing you for the "real" world outside of the university, better than most I had anyway. It involved all sorts of situations that one meets in the work place all the time - like team work, lots of various things. In a way it was like being in the work force sort of. I mean everything is all up to you, either you will learn things of value that you can use later on or you won't. Everything is not written on the blackboard for you to copy down and spew back at a later date - you have to put the time and effort into understanding why different things are the way they are. You had to use your own resources, take responsibility for you own learning and find out things that are in places other than text books. I mean like using the different sources in not only the Management Library but the central one on campus as well as different places in town. Some students get away with not going to any library if they can but it was just another resource that we would have been foolish not to take advantage of especially if you wanted up to date articles on something. I used it a lot for my 499. Learning how to look for things, information like, and then how to make the best use of them was a skill that I think this course developed and extended.

*Question 8 is a little like number 7 but looks at specific advantages that you believe the course had in terms of preparing you for the work force.*

- Well I got quite a good mark in it and that always looks good on your transcript. In terms of practical applications - there were lots of different viewpoints on most things that we looked at, especially when it came to the debates - that was good. You then develop the ability to look at something critically instead of accepting everything at face value just because someone told you to, you could weigh up both sides and you therefore got a better understanding of an issue whether you believed in what was being said or not. I mean there is probably always a better way of looking at something if you take the time to open your mind to alternatives, that was something that I felt this course was strong in, getting you to open your mind and at least listen. How can one make a choice or a decision based upon all the facts if you switch off and are not prepared to look at any other suggestion? I mean we had to look at things critically week in and week out to the point where it became automatic to question what was being put before us and to consider a better alternative, in the work force you have to do that every day - decision making can be a tough task.

In the work place you are constantly re-evaluating. At varsity you don't really do a lot of that because you sit there and listen to the lecturer all day, a lot of people think that this is a wonderful way to learn, get all the information - great - there is always another opinion though and Martin was big on that aspect of the course and the information we were receiving...

*Would you say it built your confidence up?*

- Very definitely - you have to have confidence when you are going through the decision making process in the work place and as long as you keep an open mind and don't write off some advice that may be helpful, then things will tend to go easier as time goes on.

*Anything else? Okay Question 9 which is the reverse of what we have just discussed - perceived problems with the course and how it operated?*

- Martin changed it a lot from the first semester to when we did it. I mean they had 3 to 4 times more readings than we did, we also had more readings than I thought was necessary but I think it would be fair to say that we coped with the course better than the first lot did. I mean if he hadn't cut them back I don't think any of us would have been able to keep up with the course as well as the other papers that we were doing at the time too. I don't think there were any great blaring blunders or negatives that I can think of, I mean they would really have stuck in my mind. The work load was quite high but not an unreasonable expectation given that this was a fourth year paper. I mean there was plenty to get out of it as long as you put the work in, that's also how it happens to work out here in the office too. I mean you can work your butt off in a paper and get nothing out of it and because it's a core paper you have to do it, thankfully this one was different.

*Anything else? Right, Question 10. You can really go to town here if you want to! You've actually covered some of the points in other questions but you might wish to repeat them.*

- Right, visitors and seminars, even the debates, I think these were the best things about the course, the calibre of our visiting speakers was really good and I think that is something

that has to be maintained. I think the range was pretty varied although Martin might like to look at more variance in the types of speaker, I mean someone from the rag trade and maybe a woman or something, even an Asian might be good because they are also becoming pretty high profile in not only New Zealand but in the Pacific Basin and a lot of business is being done with these people. I mean you would have to make sure it was someone with a really good grasp of English though because I have had some Asian and other foreign lecturers and they can be hard to understand sometimes. The speakers were coming from different backgrounds but for one thing they were all men and there are some pretty high powered women out there because I deal with them too from time to time. They also need to be approachable because it is important that they are able to interact with the students in an informal manner in terms of questioning after the address - this is important for us to get a really good handle on how things actually operate in the business community. The dialectical enquiries - those were the debates, they were good and they certainly made you think. They definitely enhanced the course and certainly something different from what I had had before. Group projects - yes, well. That's something else altogether. I was probably lucky in that I had a good group to work for and we all pulled out weight although there were times that some of us had to get on the backs of others in order to have them do their share of the work. I think that much as I would prefer to work on my own, working in groups has to be something that is kept in the course - no-one works alone out here and you have to be able to work in with other people. I think there needs to be a big emphasis on the fact that all are dependent on the others for their mark and will therefore be required to put in equal effort. We did have to sign a contract thing at the end saying that we had all put in equal amounts of work but sometimes you sign it just to get it all over and done with when in fact you should probably shouldn't have...

*I guess that does happen, I think all of us who have had to work in group situations have had problems at one time or another - it can be pretty frustrating.*

- I thought group work was good because there have been some courses where I have actually complained about the lack of co-operation from others in the group, I think we were all pretty adult about the whole thing. I also think it's fair to say that it happens in the work environment too but the results are a lot more drastic than losing marks, I mean you don't pull your weight and you're down the road. Expositions - well that's doing the seminar presentations I think - well I found this okay, if you have to teach the class then you have to know your stuff or you end up looking like an egg, at least by the end of the course if nothing else, you at least knew those topics that you had presented but I found that I ended up knowing more about the topics than I thought I would - just not in as much depth. I found this a good way to learn about something, I mean you can't get up in front of the class and not know anything. Invigilated tests - right, that was the in class test at the end, it was pretty cruisy - some questions at the end and we had to write our opinions about particular things. When it came to assessment, we did some renegotiating with Martin about the marking schedule - that was pretty good because the students don't normally get to do that. I think being treated more like an equal made this a course that gave some power to the student and was more like work experience than any other course. I mean we had a concern about how the marking would be done for those things that didn't have a right or a wrong answer, you know something that was merely your opinion. If it is neither right nor wrong then how can such a subjective view be given the a different mark to someone else. It was quite good to be able to negotiate because again this is also like being out in the business environment where negotiation is the name of the game. There were only about 6 or 8

of us in that particular class so I guess it wasn't as hard - I seem to remember we all got the same mark for that one...

*This ability to negotiate was important for you then?*

- Yes - it actually showed how much of a difference this class displayed in comparison to others even at 4<sup>th</sup> year. I think a lot of the difference was introduced merely because Martin had actually been out in the real world and worked before he got into the teaching scene. I mean most lecturers haven't done this and some of them can be really unreasonable and hard nosed about marks especially. Martin has got quite an extensive background in accounting and I believe that shows through. I think lecturers shouldn't be allowed to teach until they have worked outside the university for at least two years - I mean they think that varsity is the be all and end all and they really have no idea what's going on out where the real people are. Self-assessment tests - I don't really remember them. I know we had questions on the readings every week but I don't remember anything about self-assessment.

*Right. Are there any other comments you would like to make concerning the course?*

- Well, I enjoyed it, I would definitely recommend it to others as being a really positive learning tool especially if it has maintained pretty much the format that it had in my time. It was different and I think it has to retain the flavour of being a student based learning experience rather than a lecturer orientated paper. The small amount in the class definitely made a difference in how we interacted together - it was pretty casual and laid back although we were learning despite that attitude. Martin didn't really say too much and we usually sat around the table in an informal setting rather than lined up like ducks on the river, you can't do that with 50 in a class. I found the content of the course a bit much at times although on the whole it was more than manageable. Because it was structured so differently, going to class was actually quite an event that all of us looked forward to on the whole. The atmosphere was casual and I think that made for a better learning environment. There are times when everyone was under pressure because it always seems to happen that assignments fall on the same day or week but this course in a way, taught us to just stop moaning and get down and do the work, worry about the pub later on. Gave me a good sense of how time management actually works, the course really had a whole lot of practical applications. 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 work place. It's about life skills as well as work skills. I was getting pretty much demoralised by the end of the 4<sup>th</sup> year so this was very much a pick me up. I also think that the internal assessment method of grading the students was far fairer than an exam situation. I'm not too hot on exams although I do the work, my exam mark often doesn't reflect the effort I have put in over the semester.

Interview 5

*The questions are there in front of you. If at any time you think we're going too fast, let me know or if you wish to go back and add anything, that'll be fine too. Let's start with Question 1.*

- Well, looking at others in my year I guess I'm lucky to have a job where I can actually utilise the skills I spent so long attaining at university. I am working in what could be called a junior to medium capacity, in an accounting firm. It's very small and we do a lot of work for the agricultural industry really. I didn't start out working at accounting, being out of work for so long after I graduated I took the first job that came along. I went overseas for a short OE and then got this when I got back. I do a lot of preparatory work for the senior partner but I am actually practising a whole range of accounting type jobs although still at a pretty basic level. I somehow don't think that there will be too much scope for advancement here though, because the partners are still pretty young really. The pay isn't the greatest either so I will probably move on shortly.

I think the thing I like about my job is the people you come into contact with although we don't see the clients all that often and depending on how big their business is, sometimes the partners actually go out to see them. Most of my work is based around doing things like end of year balancing, GST claims, tax returns and all those type of things. I like it but I somehow think that I would have been better off majoring in something else, accounting hasn't really turned out to be what I thought it was going to be although I do have to admit that maybe I had pretty wild fantasies about the kind of people I was going to be working for. I think I thought I would be moving out and straight into a consultancy of my own - wake up!! Welcome to the real world I guess. I also have itchy feet after being overseas and I thought that I might actually take off soon again and hopefully get work in the UK, I mean it's such a good jumping off point for travel especially if you want to see the Continent. So that's where I am at the moment.

*Fine. We'll move on to Question 2?*

- Actually you're going to have to excuse some of the blank replies here, so many different things have happened since I left university that I think there's a lot of hazy notions running around in my head and sometimes I'm not quite sure which was real and which isn't. That sounds really vague and it's not quite that bad, but I do remember that I had quite a heavy load back then and somehow or other I know that a lot of courses started overlapping.

Actually in the course? Well the one thing that really does stick out in my mind was that we always seemed to be doing a lot of reading, Martin was really quiet and the guest speakers were really good oh and I hated the dialectical enquiries. I didn't much like being the one up the front of the class either but then when you look back I guess all of these things had something to teach us about ourselves and what it was going to be like "out there".

I can't say as I enjoyed all the reading, I seemed to have so much to do it just seemed like a chore and a bore but then I guess you can't get to that level and expect to cruise along hoping that someone else is going to do all the work for you. I did find them helpful at the time as I remember, but I wouldn't have called them wildly inspiring. They certainly provided some good background but now

that I am actually working in the field they seem kind of remote and theoretical somehow. Maybe it was another way of getting us to look at things and maybe come to some of our own conclusions.

I believed when I started at university, and this would go back to when I was at high school, that if I got a degree then it would make it a lot easier for me to get a job that would pay good money and therefore allow me to do all the things that I wanted to do. Travelling was a big thing for me, my friends were going to be doing it, other members of my family had done it and I always wanted to share those same kind of experiences. Money doesn't come out of my parents ears so I knew I would have to work for it. I think there was also some kind of snob thing going on too, I did want to go to university but I know a lot of my friends were going because others were and they couldn't be bothered looking for jobs that weren't out there. The other thing was that the job market was pretty slim unless you wanted to do seasonal work and then there were no guarantees from one year to the next that you would have some kind of regular income.

Given the benefit of hindsight? Well there are a lot of things that a university education might prepare you for, like have the knowledge and theory, but in reality, the practical side of things is quite limited. Doing different types of projects is not the same as actually having to achieve it out in the working environment. Well it hasn't been for me anyway. I mean I felt as though I was top of the heap when I came out. I knew I would have to apply for jobs and that I would get knocked back, but the soul destroying part of being knocked back so many times was almost something that made me give accounting away altogether. I just couldn't seem to find anything remotely connected to what I had trained for. I eventually went into something else for a while. I think the one thing that my degree gave me, was an unreal sense of what I could and would not achieve. It never occurred to me that I might actually have to take something else instead until a job I thought was worthy of me came along. How arrogant. I look back now and cringe. Still I've got this far but I must admit that working in a bar in Australia and on a farm in England was more fun than what I'm doing now. I think that there is a change in direction for me and somehow I don't think it's that far away. Maybe if I had a job in one of these top flight, up-market city firms, then it wouldn't feel so much like I was buried amongst the dust.

*Question 3, did the course meet your expectations in terms of preparing you for the work place?*

- Well I suppose it did in a way, I don't think it pointed out how boring it could be in accountancy. Maybe I have just had the wrong jobs and maybe this is the wrong place to be working in, I find it quite boring though. There were things about the course that I actually thought would be useful - you know, working together and that, presenting things, listening and coming to other conclusions, debate type discussions and the guest speakers especially. I think I'm a bit biased in that I thought there would be hard work to come once you got a job, I just never realised that it could also be monotonous, I suppose my expectations were quite high and I just fell off my ladder a little.

I actually take the view that all the courses I take should be providing me with the background to go ahead and make my own decisions, I thought that this course did that although I think I would have preferred to know about the down times as well. I mean, actually tell students about how boring it

can get and things may not be as they imagine them. Mind you, let's face it, even if someone had told me I probably wouldn't have listened anyway. I think that taking some time to get into this profession may also have a lot to do with how I feel about accountancy on the whole.

It definitely steered me in directions that were more realistic than some others had especially when it came to evaluating your own thinking. The guest speakers were a resource that I think more courses should use anyway. I had had a few before but these seemed to be more relevant.

#### *Question 4?*

- Feelings and thoughts - well I was pleased when it was over more because it meant it was another paper under my belt, I was getting near the end of my degree and I was so tired of school and studying and reading and all the writing. It was one of the few papers that I actually enjoyed going to so there was also a sense of disappointment. This paper had been quite different to others I had taken and I didn't really relish the thought of having to take something else that may have been quite boring and maybe even have a heavier work load than this one had.

In hindsight I think that aspects of this paper should be included in a core paper in that all students should have to take something in line with their major that includes aspects of what we did. I think the novelty or leaning in different ways also kept our interest and seemed to make the work a little less strenuous that it actually was. Taking serious control over what we learned and being able to differentiate between what was knowledge and what was just conjecture and supposition was also a new thing for most of us I would say. We used to talk about it at the pub or coffee or somewhere, and we decided that it was really different and that we should get moving before it was over and we had to face something more traditional. That's it, it seemed to break with the traditional way of enrolled courses and go off in a style that was more in line with where the students were rather than forcing them into learning boxes according to what the lecturer wanted.

This would have had to be one of the more interesting courses that I took throughout my tertiary education, I enjoyed it although I still think that there were things it could have touched on more.

*That's fine. Later on in the interview you will actually get to say more about how you think it could be structured that would be more beneficial. Question 5 - how would you like to comment there?*

- Attributes? Okay - Learning abilities - well, I think that each day that you wake up you learn something new and if you don't then that's your own fault. I guess learning abilities were developed, no maybe refined is the word I'm looking for - yeah. I would say that we already had learning abilities but what did happen for me anyway, was the refinement of those abilities so that I actually became a more discerning learning I think. I mean I didn't just go off willy nilly and take everything said to me at face value.

Intellectual independence - I suppose that means something like thinking for ourselves and forming our own ideas about certain things? Well that's the way I read it anyway. I'd like to consider myself as pretty independent in terms of thinking abilities but this course probably played a refining role again here too. I know it did give me a sense of achievement and pride to be able to think

independently and not be ridiculed because of a differing opinion. Sometimes it doesn't pay to be different and if you do think something different then you often stay silent rather than have the lecturer and other students thinking you were off the wall or had completely lost it. We were actually encouraged to be free thinkers and to express such opinions especially if we could back them up, that just made your own case stronger.

Critical abilities - well, this was an area that we often went out on a limb about. I really enjoyed this aspect because we were actively encouraged not to accept everything at face value, to question everything and pull it to pieces to find out how it worked and whether what it was saying was actually valid. I think this did develop during the course, we hadn't really been given much opportunity to be critical. I mean, it's ludicrous, you are asked to do a critique of something so you do, hand it in and if the lecturer doesn't agree with you then you get a low mark. Being critical in this course was what was expected and was to be encouraged rather than laughed at. I was a bit hesitant at first, I didn't really think that some of my ideas were particularly relevant but being able to actually voice an opinion of difference was good and often quite illuminating.

Communicative abilities - well for me, I know that this did definitely develop. I didn't usually have too much to say in lectures or tutes, but I started to get going in this one. There was a sort of gap where no one spoke very much in the early stages but I think we all got better as the course rolled on. I think that it's pretty general in most courses that discussions start pretty slowly but then as confidence grows one tends to get more involved. There is still a group that tends to sit back and say nothing though and I don't know how it can be achieved but maybe there needs to be some kind of system or marking criteria that might encourage them to participate a little more. I believe that our courses in preparing us to go out into the work place, are also developed as learning tools and the art of discussion is part of them. No-one works in isolation anyway and learning how to socialise in terms of dialogue is pretty important.

Group skills - we did have to do bits and pieces of work in groups. All the way through my studies I had had experience of working in groups, most aspects are good and then there's the one that stands out as being the worst thing about group work, equal input. I always enjoy group work and tend to think of it as a way to learn different perspectives of looking at the same topic as well as being able to share the work load around. The work load got shared out alright but we never did get back the input that was required by one member of the group in particular. While that is unfair I also think that maybe getting the group to apply some peer pressure in order to have them conform is also not the right idea. I feel that what pressure we did have to apply meant nothing whatsoever and it certainly never achieved the desired results. I kinda think that this needs to be handled by the lecturer really, I don't think I had time to keep hounding someone for stuff that they were required to get done. This happened in all my group work anyway, I don't really know how it could be achieved, I guess we will all just have to put up with it. On the whole though, I liked it.

Professional attitude - I'm not really sure about that. I don't think you really develop a professional attitude until you actually get a job but I do think that this course helped to highlight the fact that a professional attitude was required in your business dealings. By looking at various ways and means and also by having the guest speakers in, I actually got the notion that there was a professional

attitude and the speakers in particular actually showed you what part of that was. I mean, like they didn't come in their gardening clothes, they were all clean and dressed in suits etc. I think the outside appearance is part of it and then other things develop along with it to present the whole professional package.

Moral, spiritual and emotional influences - well, I felt this was part of the society aspect of the course although I don't know that it developed anything in particular for me. I guess it did get us to thinking what the ramifications of business decisions might have and how there could be a ripple effect especially if it was a bad decision. I don't think I identified anything particularly spiritual in the course but then that wouldn't be unusual, my father says I'm a heathen anyway. I think that once out, the type of position I will hold is going to be pretty junior and in reality I am not going to have the opportunity to be making any kind of decision for some time yet. I would like to think that I as a go along and after a few years experience I will be able to make decisions based upon some sort of professional code maybe rather than a moral one. Somehow commercial and moral seem to sit pretty uncomfortably with me, they don't really fit do they? I think I have particular moral attitudes, I mean most people do don't they, but as yet I don't know how they would work when attempting to meld them with a commercial decision.

Other - I think we learnt something about ethics and I guess that could come into the moral thing. I tend to have it sit out there by itself because I think ethical issues are very important. I don't think ethics has got much to do with morals anyway, you may not be particularly moral but often an individual is quite controlled by ethical considerations, mind you I guess they would always be searching for a means to try and get around them too. That's about it I think.

*Fine, pretty comprehensive answers - let's go onto Question 6 then.*

- Value systems. Yes I think it did. I think the main thing I learned was really at the root of almost everything we do, money plays a major role in determining what we can and cannot do. I'm not really churchy myself but that used to be pretty much the reason what society's were doing anything but even today, there's quite an emphasis on the church donation, tithing and that sort of thing. Although it's not mentioned outright, church members are required to make contributions to the growth of the church. It seems that most decisions made in society about society, are made from the point of view of what we can afford.

I think the social issues and the emerging differences between those who have got money and those who have very little of it, is being further tested and explored in the business world. Maybe this is where all the moral issues etc, come into the course too. I actually think that too much emphasis is placed on the value of money but in saying that I also know that I couldn't have done things I have done, or own the things I do have, without it. I also think that we were able to look at (without really being able to do anything about it at this point anyway) the alternatives that might be available given a massive shift in thinking and operating anyway. I think it would be rather neat to get back to the bartering days.

*Fine, anything else you would like to add? On we go to Question 7.*

- Well, I had had holiday jobs while I was at university so I sort of had an idea about what goes on outside on the job. I guess I learned to look more critically at what I was doing and why. In comparison to other courses I had taken this did have a more practical approach although I still think it was too theory heavy to classify as being entirely practical. I'm really quite big on ethics and this course approached them with a more in depth and realistic view than other courses I had had. I think I would have liked it more if it had have gone into the areas of presentation and preparation in terms of job searching, still I guess that's mainly a more generalised area and this was meant to be focussing on the view of society from an accounting flavoured viewpoint.

It did have some useful things to offer but I also believe that having had employment before, the expectations of life outside university were at a more realistic level than those who hadn't worked.

*Okay. Question 8?*

- I think the main thing this course gave me was the ability to be different and not necessarily wrong. I think it was a good confidence building course and it also helped in the area of initiating effective dialogue. I enjoyed the critical application of learning, it did make the work more self directed and therefore you actually had more control over what you were learning. It also helped get the individual responsibility aspect going. Martin was good that way in that he always encouraged us to get our thinking caps on and go look for an alternative. That's actually one of the unique things about the course.

*Anything else? Okay, how about Question 9?*

- Specific problems? Well I thought there was a lot of reading, actually more in this course than others I had had since first year. I realised that as the course levels got higher then of course you had to put more effort in because the work got harder too, but I did feel overloaded with reading.

I think I've already mentioned the participation levels at discussion times. I really don't know how that can be improved because all the way through my degree we kept meeting the same problem so it was nothing that this course had on it's own. I think maybe offering some marks for participating in this may be an alternative but then you still have to be able to monitor that. I think that's tricky one and maybe something that may not have an immediately obvious answer.

I think the marking could have been an issue that some of us found a problem. It was hard to know where particular criteria came in and whether it was being marked with consistency. Some of our work was based upon our personal views and I think that must be an area that has got to differ significantly, how one maintains an evenness? There was a bit unclear. Perhaps a different method of assessing work would have been more appropriate. I think trying to mark our group assignments was also an area that would have been almost impossible to assess in reality. How one may be given the same mark without contributing equally was a problem and while we could have made it clear to the lecturer I don't think any of us had the inclination to dob someone else in.

One of the things I really thought was good but could have been improved upon was the guest speakers. Definitely a good thing but I don't think we had a wide enough spread. I would have liked to have seen more speakers from different industries and possibly from different stages of their working life, you know, someone just out of varsity and staged from there on.

I didn't like the debates, I thought they were pretty uncoordinated and the hints about what was required wasn't clear enough. Most of us got to learn what we were meant to do by **not** being the first ones to do one. I thought they were a waste of time and I would have chosen to do something else if there had been another option. I don't much like essay writing either but I would have preferred to do that.

I think I would also prefer to have bigger pieces of work for assessment rather than a lot of smaller things. I actually found smaller things to be more annoying and time consuming given that they weren't worth a lot of marks. I thought that they had a disjointing effect.

I think there should also be more emphasis placed upon the ethical issues in relation to the commercial environment. I would also like to see something in there that covered the ethical issues relating to society and to fellow employees and the company that you are working for too.

Those about the only things that I really remember thinking about.

*Fine. Question 10?*

- Guest speakers. I really liked this aspect of the course and I think it is important that we actually do get to hear first hand, what it is like in business and how the systems in the commercial environment operate. Most of the speakers were interesting although I have already mentioned that I felt the range of speakers should be extended. I really think students would benefit from hearing about the work place from others a little closer to where they are at the present time. Very effective.

Dialectical enquiries. Well, I have already said I don't like this aspect although I suppose that I would have to acknowledge that I did learn something from this way of learning. Given the choice I would elect to do something instead of this. For me it was not a particularly effective method of gaining knowledge.

Groups - the same old thing here. I actually like group situations and I like the many perspectives that others can bring to the same topic. I wish that some method of making sure that each was doing there equal share of the work could be regulated by a source outside the group. I don't think applying peer pressure held enough weight or respect and I know I got tired of chasing people down.

I guess expositions is the presentations? Well I must admit I found this nerve wracking but then I don't like public speaking anyway - maybe that has also got something to do with the way I feel about the dialectical enquiries. People were more relaxed about it nearing the end. I did find it a helpful way of learning something in depth. I mean, you had to know all about your topic in case someone asked you a curly question.

Tests. Well I never perform particularly well with any sort of test. I don't handle the pressure of jamming the information in and then trying to remember it all and reproduce it on demand. I think I keep saying this over and over again, I would have chosen any other way if I could have. I quite like essay type courses, I like writing and am certainly better at that than I am at sitting tests or exams.

I have no idea what Martin means by Self Assessment Tests so I think I'll leave that question.

*The last question - you're doing very well.*

- Anything else about the course. No I don't think so. I thought Martin was good although I think I found him rather quiet. Seems to be the marshmallow on the outside but I think there's a pretty hard interior there. There was the occasional thing we brought up with him but I felt there wasn't a lot of leeway in which he would move. Well that's all I have to say.