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## **REFLECTING ON CONTEMPORARY ACCOUNTING: TEACHING AND LEARNING SOCIAL AND CRITICAL PERSPECTIVES**

**Bill Blair, Gordon Boyce, Cindy Davids, Susan Greer**

Department of Accounting and Finance, Macquarie University, Sydney, New South Wales, Australia,  
2109: wblair@efs.mq.edu.au; gboyce@efs.mq.edu.au; cdavids@efs.mq.edu.au;  
sgreer@efs.mq.edu.au

### **ABSTRACT**

This paper provides a case description and analysis of an effort to enact accounting education change. The study reports on an attempt to renew the social and ethical worth of accounting education and practice in the post-Enron context of increased interest in how accounting may contribute to social responsibility and sustainability.

The paper considers the organisation, aims, and content of a newly-developed unit on social and critical perspectives on accounting, and key elements of the pedagogy utilised. These include team teaching, the employment of research literature rather than a prescribed textbook, an expanded conception of accounting and accounting “knowledge”, the adoption of educational goals that encompass preparing students for economic and social life and for democratic participation, and a view that sees ethics, the environment, and society as central to accounting.

It is concluded that accounting educational change must encompass the content and practice of classroom activity, but it also requires change to the self-consciousness of all actors involved. Explicit inclusion of the social, critical, environmental and ethical dimensions of accounting in our teaching and learning programs provides an avenue for academics to individually and collectively make a meaningful contribution.

### **INTRODUCTION**

*... there are currently serious omissions from the accounting curriculum that need to be rectified ... accounting students are mis-educated in certain critical areas ... there is a tendency to inculcate students with a convenient mythology rather than to educate ... it is critical for accounting educators to de-mythologize the curriculum (Ravenscroft and Williams 2004: 8).*

Although there has been a post-Enron increase in corporate social responsibility and sustainability reporting, it has been observed that discussion has substantially eschewed “issues of ethical and moral accountability” (Owen 2005: 397). Owen argues that accounting education and research must seriously address the moral and ethical dimensions of corporate scandals and that this requires educators and students to challenge the tenets of accounting and to incorporate “broader values of community and ethics”. However, Owen observes, the teaching agenda in accounting has been largely captured by business, reflected in the “elevation of property rights” and the “vested interests of the accounting profession” across the curriculum. Along with this is insufficient recognition of the depth of accounting’s complicity in creating the environment from which corporate scandals have emerged (e.g. see Leung and Cooper 2003; Tinker and Carter 2003; Doost and Fishman 2004; Tinker 2004; Williams 2004b; Ravenscroft and Williams 2005; Young 2005).

Many other writers have also recently advocated deep reform to renew the social and ethical worth of accounting and accounting education (e.g. Craig and Amernic 2002; Amernic and Craig 2004; Boyce 2004; Ravenscroft and Williams 2004; Williams 2004a, 2004b; Humphrey 2005; Mayer *et al.*

2005; Ravenscroft and Williams 2005). Whilst recognising that effective change requires broad reform efforts, this paper provides a description and analysis of a singular effort at accounting education change that has been implemented in a large accounting and finance department in one Australian university. Describing and contextualising a newly-developed unit on social and critical perspectives on accounting, we outline the organisation, aims, and content of the unit and the key elements of the pedagogy utilised.

This paper provides a case study that demonstrates how a group of academics are working to enact accounting education reform at a local level. This is a reflexive study that draws on the regular interactions of the teaching team as the unit was being implemented. The paper is organised into several sections that contribute to the overriding aim of reflexively describing and analysing an effort to enact change that seeks to renew the social and ethical worth of accounting education and practice to contribute to social responsibility and sustainability. The paper, and the effort at accounting education change which it reports on, is broadly informed by a view of accounting as socially constructed (Berger and Luckmann 1984; Hines 1988; Hines 1992) in a sociopolitical context that is characterised by the existence and exercise of social and political power (Hines 1989; Hopwood and Miller 1994). It is recognised that although accounting may contain many possibilities for emancipatory practice, as it is practised it tends to produce narrow and one-sided constructions of reality that serve narrow and particular social and economic interests (Tinker 1985; Richardson 1987; Tinker 1991; Chua 1996; Catchpole *et al.* 2004). A key aim of the teaching team was to allow our students to see and explore accounting in this light.

The next section provides an outline of the context faced by the team of educators working on the unit (and of which they were a part), and the remaining sections of the paper reflect two key pedagogical elements of the teaching and learning engagement. The second section outlines three of the key underpinning elements of the unit as developed by the teaching team. These were, first, the adoption of broad educational goals which focussed on preparing students for economic *and* social life rather than just the narrower realm of accounting employment. Second, the use of an expanded conception of accounting and accounting “knowledge”, which formed the thematic flow for the entire unit. This involved taking a broad, social-constructionist view of accounting as implicated in power relations. Third, the substitution of research literature for a prescribed textbook. While this was largely necessitated by the nature of the unit and the absence of a textbook that served the aims of the unit, this approach had several key beneficial features.

The third section of the paper outlines the key teaching strategy adopted. We consider both the student and teacher perspectives on team teaching and make an important case for a team teaching approach in this area. The paper concludes with our reflections, conclusions and what we believe are the implications flowing from this study.

## **THE CONTEXT: ACCOUNTING EDUCATION IN THE NOUGHTIES**

Academic control over key elements of teaching and learning is “crucial to the long-term health of universities” (Aronowitz 2000: 34) but the contemporary environment is characterised by efforts to diminish academic influence in these areas (Saravanamuthu and Tinker 2002). For many years, university accounting academics have been subject to systematic and sustained attempts to disempower them in relation to their control over teaching and learning (Aronowitz 2000; Saravanamuthu and Tinker 2002; Christensen 2004; Saravanamuthu and Filling 2004; Andersen 2006). Despite these attempts, considerable opportunities remain in relation to the setting of course structure, the design of the curricular specifics, and implementation of teaching and assessment strategies (Boyce 2004). The continuing role of lecturers encompasses syllabus design, selection of texts, setting of assessable work, assessment of student work, and, importantly, the fronting of classes.

Although a reform agenda in accounting education has been prominent for many years (Bedford *et al.* 1986; Patten and Williams 1990; Sundem *et al.* 1990; Baldwin and Ingram 1991; Mathews 1994; May *et al.* 1995; Davis and Sherman 1996; Albrecht and Sack 2000), the practical focus has often been on an expanding array of technical skills and highly structured knowledge based around proliferating regulatory requirements (Subotnik 1987; Nelson 1995). Reform calls have

emphasised the need to develop a wide range of knowledge and critical and analytical thinking skills (Accounting Education Change Commission 1990; IFAC 1994) which has resulted in a number of efforts in this direction (Bonk and Smith 1998; Boyce 1999; English *et al.* 1999; Boyce *et al.* 2001; Tinker and Feknous 2001; Jones and Sin 2003; Baird and Narayanan 2005; Coulson and Thomson 2006). However, even in places where critical and interdisciplinary educational traditions have been highly visible, the dominant approach in accounting research and education reflects a mainstream focus on decontextualised positivist research that dominates high-profile North American accounting journals (Humphrey 2005; Ravenscroft and Williams 2005). It is perhaps not unsurprising, then, that midway through the “noughties” decade (2001–2010), calls for “[s]erious academic attention ... to be devoted to the education of professional accountants” (Humphrey 2005: 347) are still being sounded. In the contemporary global environment, the accounting profession still needs to be reminded that impact on business *and society* needs to be at the forefront of its thinking and that a key role of accounting is in developing business accountability and responsibility in the *public interest* (see ACCA 2005 for example).<sup>1</sup>

Humphrey’s advice that “the pursuit of change needs to be handled in a sophisticated, and potentially incremental, fashion” (2005: 248) is sound, and it remains the case that meaningful reform requires individual and collective action that draws from but does not necessarily rely on official pronouncements about accounting education:

... direct things that individuals can do to change, rather than reinforce, the status quo ... expose students to a wide range of material and perspectives ... Stimulate students and do not just replicate the approaches of conventional, standard accounting textbooks ... Collectively, individual academics can also achieve much – working through formal and informal networks ... experimentation and the expression of new thoughts and ideas (Humphrey 2005: 348).

To address this challenge educators must be prepared to step outside the dominant managerial perspective to question and challenge the tenets of contemporary business (Ravenscroft and Williams 2004; Owen 2005). Stepping “outside the circle” (Boyce 2004) of conventional accounting can prepare students for action in the world within and beyond business, complementing technical proficiency in accounting with historical, social, political, and international knowledge of accounting and its effects. This necessarily includes the development of understanding of “the relation of accounting to the mundane activities, language, and interactions of daily life ... and how these relate to the larger social system” (Boyce 2004: 581). The resultant blend of technical competence with understanding of the sociopolitical significance of accounting, cultural and social breadth produces well-rounded and versatile graduates. It also serves students’ economic interests because it results in high-wage prospects, since these are skills that are both highly valued by employers and lacking in many accounting graduates (see Tinker and Gray 2003).

### **Looking Beyond the “Professional Accounting” Core Sequence**

Although opportunities for academics to offer specialist courses may be limited and are constrained by specific departmental situations within which individuals work, many accounting educators have presented or explored alternative and critical perspectives in specialist or elective courses in areas such as environmental and social accounting (see Bebbington 1995, 1997; Gibson 1997; Coulson and Thomson 2006). Drawing on and exploring socio-historical knowledge of the functioning of accounting in teaching programs involves an explicit recognition that social and critical knowledge of accounting is central to the practice of the discipline, and should therefore be central to education in relation to that same discipline (Boyce 2004).

These considerations and those outlined in the introduction to the paper, about the renewed accounting education reform agenda post-Enron and the potential of social and critical accounting education, provided the backdrop against which the Macquarie University (Sydney) accounting and finance department<sup>2</sup> introduced a new third-year elective unit named “Social and Critical Perspectives on Accounting”. The unit represented the Department’s first major attempt to address the realm of “accounting studies” in its teaching program (Moore 1991; Roslender and Dillard 2003).

By way of background to the introduction of the unit, the Department recognised that in seeking to develop and advance students' generic skills (in this case, emphasising critical thinking, critical analysis, and associated communication skills) a unit that incorporated critique of accounting itself could usefully expand the horizons of academic learning by encompassing areas that are traditionally considered to be outside the practice of accounting but that nevertheless flow from practice.<sup>3</sup> The Department accepted that development of knowledge, understanding, and skills in this area was valuable both for those students who seek future employment in accounting *and* for the large, but often unrecognised, group of students who wish to undertake major studies in accounting but may not wish to complete a "professional accounting" sequence (leading to eligibility for membership of a professional accounting body. This recognised that although a significant percentage of accounting graduates seek employment in the profession, large numbers of accounting graduates either do not go on to undertake professional qualification programs and/or do not go on to employment in the accounting industry. The unit therefore sought to redress the vocationally-oriented imbalance of traditional accounting education (and of many reform proposals) by incorporating socially-critical perspectives (see Preston 1992; Boyce 1999, 2002, 2004).

Supported by a solid base of literature, the unit drew directly on the academic discourse that challenges the idea that accounting (including research and education) can be abstracted from its social context. In adopting a critical perspective, the aim was to challenge traditional ways of thinking about the nature and role of accounting in society, using social and critical accounting analyses to illuminate the sociopolitical and value laden dimensions of accounting. By exploring values and assumptions underlying accounting and its ethical, social, environmental, cultural, and political uses and effects, a central theme was the problematisation of accounting as a social, political and situated practice. Overall, the unit sought to enable students to more clearly appreciate the forces that shape accounting, and to place into perspective the consequences that accounting has in society and for the environment.

Four staff members were assigned to the teaching team for the unit. The team for the unit took an early decision to draw on research literature in accounting. This was partly designed to transcend a read–remember–regurgitate mentality that experience suggested characterised many students' approaches to accounting studies. Published articles were selected to go beyond the conventional portrayal of accounting and associated research literature, where a decidedly illiberal, uncritical, economically rational and market-centred version of accounting dominates (see, for example Clarke *et al.* 1999; Craig *et al.* 1999). Dispensing with the traditional notion of accounting as a neutral language of business allowed the teaching staff to provide students with an opportunity to discover that accounting is a partial language of social power that serves particular interests. By making visible a constructed, partial and partisan nature of accounting (see Tinker *et al.* 1982; Tinker 1991), the aim was to offer students a counterpoint to the one-sided and one-dimensional reality-production (see Hines 1988) that is actively produced by conventional accounting education.

In order to make the unit available to as wide a student group as possible, prerequisite prior studies were kept to a minimum (a clear pass in any first-year level accounting unit and sufficient study credit points that meant students were in their third year of studies).<sup>4</sup> It was expected that students would be familiar with the conventional view of accounting as an *economic* phenomenon, but this unit sought to examine accounting as a *social, ethical, cultural, and political* phenomenon. The curricular strategy revolved around a consideration of the socially constructed nature of accounting and its use in various sociopolitical contexts. The implication of accounting in social power relations and how it interrelates with government in a broad sense and the way in which social, ethical, cultural, and political factors are integral to accounting research and practice was also central. All of these elements implied a critical consideration of the received/extant notions of accounting that students had become familiar with in their prior studies (see Chua 1998; Merino 1998; Craig *et al.* 1999). It was hoped that students would develop the ability to clearly articulate a range of views, ideas, concepts, and perspectives on the issues covered in the unit and to develop their own personal and collective positions on these issues.<sup>5</sup>

The (secondary) emphasis within the unit on the development of generic skills (especially critical thinking, critical analysis, and communication skills) reflected a wider concern both in the institutional environment (a key element of the teaching and learning plan of the University) and the

professional environment (a prominent part of accreditation requirements for university accounting degrees and accounting education reform blueprints—e.g. see Bedford *et al.* 1986; Accounting Education Change Commission 1990; Deppe *et al.* 1991; ASCPA and ICAA 1996). The teaching team aimed to ensure that critical components of the unit were used in a way that themselves made the *technical* content of accounting (mainly gained from prior studies) relevant (Tinker and Feknous 2003; Saravanamuthu 2004). Thus, the development of critical skills was to reach beyond the notion of routinised or instrumental knowledge, instead seeking to develop the critical and creative intellects of students in examining, pondering, wondering, theorising, criticising, and imagining alternatives (Aronowitz and Giroux 1993).

Having outlined the overall social and critical orientation of the unit, the next section provides detail of the key elements that underpinned the unit.

## KEY UNDERPINNING ELEMENTS

### Seeing and Practising Education as Preparation for Economic and Social Life

*Education* as opposed to *training* is often difficult to achieve in accounting because it is often perceived that professional body requirements naturally lead to a relatively narrow vocational approach but once the teaching team was able to look beyond the “professional accounting” core sequence in planning the curriculum for the unit, we were able to consider how the unit could contribute to the vision that focuses on *education* as the development of the whole person. This approach sees the obligations of teachers as extending beyond preparation of students for the world of work (see Preston 1992; Newman 1996; Tinker and Koutsoumadi 1997; Aronowitz 2000; Craig and Amernic 2002; Amernic and Craig 2004).

A more rounded and socially focused university education would problematise pervasive ideas of the times, offering avenues for social and professional critique and questioning of received understandings of accounting and its social context (see Neimark 1996; Craig *et al.* 1999; Mayper *et al.* 2005; Young 2005). The provision of an active space for difference, debate, contestation and dissent at university is an important aspect of preparing students for full participation in democratic social and political life (see Newman 1996; Craig *et al.* 1999; Aronowitz 2000; Gray and Collison 2002; Boyce 2004; Saravanamuthu 2004). The traditional accounting curriculum with its vocational orientation means that accounting students are generally denied these basic elements of university education. Contemporary moves to embed corporatist and managerialist approaches within universities (Boyce 2002; Parker 2002; Saravanamuthu and Tinker 2002) sharpen the *educational* challenge but do not entirely constrain the opportunities for teachers and students.

An approach to accounting education that includes preparation for economic *and* social life requires a mind-shift on the part of teachers and students because much accounting education and its practice serves to “indoctrinate, pacify and cripple ethically our students” (Tinker and Gray 2003: 728). Concerns have been raised that, despite recent accounting and corporate scandals, ethics has not been given the prominence it merits in the accounting curriculum (Gaa and Thorne 2004). Both traditional curricula and the putative reform agenda remain largely rooted in the explicit or implicit assumption that university education has no obligations beyond preparation for working life. A narrow vocational approach—traditional or reformist—is doubly flawed because not only does it deny students wider educational opportunities but it is also based on a mistaken assumption that the future vocation of accounting students will centre on professional accounting careers. Large numbers of accounting graduates will face a quite different future within or without accounting (Tinker and Koutsoumadi 1997; Cooper and Tinker 1998; diFazio 1998; Tinker and Koutsoumadi 1998; Boyce 2004).

The central role of accounting in creating and sustaining social reality (discussed below) means that accounting educators have a particular responsibility to develop an educational praxis that challenges narrow mindsets.

### Expanded Conception of Accounting and its Effects

To reflect accounting's socio-historical power and its wide influence on the lives of people (including students and teachers), the subject matter of accounting was broadly conceived. Moving away from consideration of accounting as simply an economic or financial phenomenon, consideration centred on accounting as a social, ethical, cultural, and political practice. The teaching team regarded this broad conception as central to the task of university educators:

... a faculty member must critically, logically, analytically and continually explore all aspects of the subject matter including the theoretical base, historical and social context, technical content and societal implications. As a consequence, inequalities, power structures and systemic weaknesses become more difficult to rationalise (Dillard and Tinker 1996: 222).

The critical and logical analysis for this unit of study started with three key premises that provided a thematic flow for the entire unit: (1) that accounting and accountability are broad social processes that include but extend beyond financial factors; (2) that accounting and accountability are socially constructed phenomena; and (3) that accounting is closely implicated in power relations. These premises had a significant impact on the way the unit was developed and taught. Throughout the examination of the interrelationship between accounting and a range of social phenomena, including culture, the environment, and crime, exemplars were used to relate the theoretical and conceptual matters under consideration to real-world phenomena with which it was felt students should have at least a distant familiarity. Students were also regularly provided with opportunities to supplement these with their own knowledge and experience—from within and without accounting.

### ***Broad Conception of Accounting and Accountability***

Accounting education tends to view—and portray—accounting as a process of re-presenting an objective financial and economic reality, generally in numerically-based, dollar-denominated forms in standardised ways. This well-established conventional view takes a conservative approach in delineating accounting in exclusively *financial* or *economic* terms, involving the identification, measurement (or calculation) and communication of economic information (see American Accounting Association 1966). Operating exclusively within “the realm of countable, financial activities [means that e]vents that are not easily rendered into financial quantities tend to be overlooked, or bracketed as “qualitative” issues” (Robson 1991: 551). Compared with other forms of possible accounting, this conservative and conventional approach is “significantly and artificially constrained” (Gray *et al.* 1996: 11) and it serves an ideological function in downplaying social and ecological impacts (Boyce 2000).

Although not seeking to ignore or downplay the importance of financial accountability, broad accountability requires that the defacto dominance of financial and economic factors be challenged. The significance of non-economic, non-financial, and non-quantifiable costs and benefits is such that consideration must extend beyond the narrow language of numbers which is often used in partial and partisan ways:

Numbers do not intrinsically enslave, they do so when numbers which appear “neutral” to one set of debates are taken to be neutral absolutely, their persuasive power is decontextualised (both culturally and historically), their limitations as modes of representing social life are downplayed and their dominance rules out all debates about the political ideals and values which quantification itself expresses ... (Chua 1996: 154).

Broadly conceived, the duty involved in an accountability relationship extends beyond reckoning in financial terms, encompassing environmental, social, community, political, and personal and ethical accountability. Taking this approach to accounting and accountability allowed the teaching team to extend student horizons beyond the conventional reporting paradigm and beyond financial and economic factors to a range of social and environmental factors that are inherent in organisational and human activity. In general, approaches that involved the measurement or calculation of social, environmental, and other costs and benefits in economic terms (e.g. Pearce *et al.* 1989; Pearce *et al.* 1990; Jacobs 1991; Gray *et al.* 1993; Lewis *et al.* 1995; Schaltegger and Burritt 2000; Bebbington and Gray 2001) were recognised as potentially making a contribution in many areas. However, students were also asked to consider whether these approaches may present a trap of sorts, in that the expansion of accounting calculus may represent the conversion of non-economic values into financial and economic quantities, thereby effectively devaluing them and perhaps distracting attention from

alternative forms of social and environmental value and either reinforcing or actively conditioning a narrow form of thinking (Gorz 1988; Boyce 2000).

Students were also asked to consider how technical processes of social and environmental accounting calculus could be constructed in particular ways to support vested interests (Boyce 2000). This led to critique of the capacity for accounting and associated forms of expertise to shape the conduct of individuals and organisations, not through compulsion but through the power of ostensible truth and rationality, and its promised effectiveness (Miller and Rose 1990; Robson 1991).

Thus, students were introduced to more radical critiques of extant accounting and accountability that extend to a recognition that techniques of notation, computation, calculation, and evaluation, such as are central to accounting, are important elements of the operation of power and rule in society (Miller and Rose 1990). Drawing on a growing body of research evidence that ties both present social and economic injustices and the sustaining of the system that produces these injustices to the practice of accounting (e.g. Hoogvelt and Tinker 1977; Tinker 1985; Neimark and Tinker 1986; Tinker 1991; Arnold and Hammond 1994; Chwastiak 1998; Adams and Harte 2000), the ideological role of accounting in legitimating extant social and political arrangements (see Richardson 1987) is revealed as significant. The teaching team were able to draw students' attention to a growing stream of accounting research literature that explores many ways in which accounting serves to ideologically legitimate extant social powers (e.g. Lehman and Tinker 1987; Murray 1990; Cooper 1995; Lehman 1995; Neimark 1995, 1996; Reiter 1998).

Taking a view of accounting as more than the expression of various forms of financial and economic, dollar-denominated numbers inevitably meant that the socially constructed nature of accounting was central to consideration throughout the unit.

### ***Accounting as Socially Constructed***

Accountants are not technicians who practise a technical craft called 'accounting'. They are a part of a broad social process of reality construction that produces partial and generally one-sided knowledge about economy and society. Despite the socially constructed element that lies behind accounting, accounts are generally taken as 'real' by those who read and are affected by them (Hines 1988; Morgan 1988).

Building on the broad conception of accounting outlined in the previous section, the introduction of accounting as a socially constructed phenomenon meant that the social would be shown to be integral to the construction, use, and understanding of accounting. The social constructionist view that any form of accounting is necessarily a social production that at least partly reflects the context of its construction was outlined early in the unit:

When we describe something, we are, in the normal course of events, reporting how something is seen and reacted to, and thereby meaningfully constructed, within a given community or set of communities. When we narrate something, even in telling our very own story, it is (again in the normal course of events) the voice of our culture—its many voices, in fact—that is heard in what we say (Crotty 1998: 64).

Three key areas were considered in introducing this element of the unit. First, the role of social, cultural, and other human factors in the construction of knowledge (about accounting and other phenomena). Parts of Berger and Luckmann's classic work on the social construction of reality (Berger and Luckmann 1984) were initially used to introduce the general concept of social construction:

It is important to keep in mind that the objectivity of the institutional world, however massive it may appear to the individual, is a humanly produced, constructed objectivity. The process by which the externalized products of human activity attain the character of objectivity is objectivation. The institutional world is objectivated human activity, and so is every single institution. In other words, despite the objectivity that marks the social world in human experience, it does not thereby acquire an ontological status apart from the human activity that produced it. The paradox [is] that man is

capable of producing a world that he then experiences as something other than a human product ... (Berger and Luckmann 1984: 78).

Noting, then, that accounting was and is the way it is because humans have produced it that way led to the second key area of consideration, namely the nature of some of the key assumptions underlying accounting research, and the sociopolitical view of accounting that emerges from a questioning of these assumptions. These included the general privileging of capital and profit over labour and the environment (drawing, for example, on Tinker 1985; Tinker and Gray 2003; Catchpole *et al.* 2004; Ravenscroft and Williams 2004; Gray 2006). Exposing and exploring these assumptions, including their mutability, allowed students to see that the manner in which accounting is defined, constructed, and practised shapes and creates social realities. Because these social outcomes are taken as objectively and naturally real, they have seemingly intractable social effects.

The third element of accounting as socially constructed was the implications of the almost exclusive focus on numbers in conventional accounting thought and practice. Possible alternatives to numerical representation were considered. Here, Chua's (1996) work on accounting as a monolingual language in a multilingual world allowed students to see how the dominance of the "empirical/calculative tradition" in accounting has resulted in an unnecessarily narrow view of what accounting is and what it could be. This allowed students to begin to understand the implications of the power of numbers and to explore both alternative forms numbers and different types of account (e.g. narratives—McSweeney 2001; Allan *et al.* 2003; Haynes 2006) that could potentially privilege other factors, although the manner in which narratives and discourses could themselves reinforce the social status quo was also considered (Neu and Taylor 1996; Christensen 2004).

Taken together, consideration of these elements of the socially constructed nature of accounting and accountability were designed to contribute to a questioning of taken-for-granted assumptions of accounting, developing an understanding of its social and political significance, and the start of a consideration of alternatives to dominant forms of accounting.

As accounting is used (or misused) in the active construction and transformation of economic, organisational, and social truths it is necessarily equally involved in the construction and transformation of political truths (Hopwood 1992). Thus, building on the broad conception of accounting as a socially constructed phenomenon, we also introduced students to the importance of accounting as a form of social power.

### ***Accounting and Social Power***

The interaction between social and political processes and accounting research and practice, and the "political" role of accounting as it "constructs" a particular reality formed the third of the key premises that provided a thematic flow for the entire unit. A starting point here was the idea that:

The world of the critical theorist is a battleground of hegemonic interests. In this world there are striking disparities in the distribution of power: some people have dominant power; others have far less power; most have no power at all. This is a world torn apart by dynamics of oppression, manipulation and coercion (Crotty 1998: 63).

Thus, as a socially constructed phenomenon, accounting is also seen to be implicated in social, economic and political power. Consideration of the role of accounting in regimes and practices of power is premised on the expanded conception of accounting elucidated earlier. Here, accounting is understood as a social and institutional practice that is both intrinsic to and constitutive of social relations, which emphasises the "fundamental relationship between political and economic forces in society" (Miller 1994: 9). This approach to accounting eschews the image that accounting is "a process that "truthfully" or "fairly" (or even "legally") represent[s] financial and economic reality" (Boyce 2004: 571). Rather, it represents accounting as a partial process that furthers the interests of particular classes or groups within society (Miller 1994: 16–17). Consideration of these factors in the unit was a logical extension of the view of accounting as socially constructed.

Various studies from the accounting literature were used to explore how accounting itself represents an attempt to intervene; to act upon individuals, entities and processes; and to transform

them and achieve specific ends. Many studies document the role of accounting in the creation and sustaining of unequal power relations that produce social and economic injustices (Hoogvelt and Tinker 1977; Funnell 1998; Neu 1999; Adams and Harte 2000; Neu 2001; Bush and Maltby 2004).

The intrinsic role of accounting in these relations of domination and exploitation, both in the contexts of organisations and governments formed a significant focus for the content of the unit. Students considered the pervasiveness of its effects on: the type of world we inhabit, our social reality, our understanding of our choices and those of organisations, the way we manage and organise activities, and the way in which we administer our lives and those of others. In other words, accounting calculative devices and mechanisms were considered as means that shape and form the possibilities for action of organisations and individuals.

The approach taken highlighted the distributive and hegemonic activities of accounting in the creation and reinforcement of power relationships and the manufacture of social consent for this situation. Here, we outline several examples through which students considered the power of accounting:

- Capitalism and the division of labour—accountancy can be seen as central to the functioning of capitalism, with capitalism and the state functioning through accountancy in ways not observed in other significant disciplines such as medicine and education (Catchpole *et al.* 2004: 1056).
- The distribution of resources—accounting practices and discourses play a role in the redistribution of resources to dominant groups, to the disadvantage of those at the periphery (Hoogvelt and Tinker 1977; Richardson 1987; Neu 1999, 2001).
- The conditioning of decision making such that numbers and economic concepts are the only things that are regarded as important. Accounting has a power that is manifested in the promotion and naturalisation of “economically rational, profit-centred, corporatist values”; these values are generally not questioned but assumed to represent the “primary concerns of accounting and accountability” (Boyce 2004: 572). The outcome of this process is the systematic denigration, marginalisation and obscuration of alternative values, blocking from view “the existence of power relationships which create and sustain prices, and hence incomes, wealth and resources allocations” and legitimating the *status quo* (Hines 1989: 63).
- Accounting and its techniques of notation, computation, calculation and evaluation are integral to the operations of government and the operations of power in rule in society (Miller and Rose 1990).

Recognition of the power of accounting would be incomplete without acknowledging the significant role of accountants (and accounting educators) in this process, and students were asked to both reflect and draw on their own experiences in this regard.

Boyce (2004: 572) observes that students are rarely given the opportunity to discover the power of accounting, as outlined above. One of the principal aims for this unit was therefore to begin to redress this omission and to provide students with an academic space within which to challenge the taken-for-granted neutrality of accountancy. The body of research with which students were asked to engage challenges the traditional narrow conception of accounting (and accountants), and explicates the partiality of accounting and numbers. In stripping away the “neutrality” of the numbers, students confront the power of accounting, and its ability to empower those who use it. Students were provided the opportunity to see within accounting a power that instils values, legitimises actions, masks discrimination and injustice and promotes the preferences of particular social orders (Baker and Bettner 1997: 305).

This dimension offers an important challenge for accounting educators, as the subject of power is almost entirely omitted from mainstream accounting:

The impact, range, and power of US corporations are global ... Yet the index of any accounting text can be scanned and one would be hard-pressed to find an entry under 'power.' There is a mindless acceptance of the status quo ... (Ravenscroft and Williams 2004: 8).

The social legitimacy of accounting, together with its flexibility, makes it a social account *par excellence*. That most economic and accounting researchers have for so long unquestioningly accepted the pre-existing coherence and concreteness of the economic world, is testimony to the power of accounting practices (Hines 1989: 66–67).

This situation should perhaps come as no surprise to those who accept the view that “It is not the consciousness of men that determines their being, but, on the contrary, their social being that determines their consciousness” (Marx 1970). Just as accounting plays a role in the construction and maintenance of social institutions, in its traditional forms it shapes the conceptions that educators themselves generally hold and reproduce in their students.

### **Employment of Research Literature**

Given the social and critical theme of the unit, the teaching staff could not utilise a single textbook that served the aims of the unit. This meant that the research literature in accounting and related areas was employed to provide the main unit content. Two or three research articles were selected for each week and students were required to utilise additional journal articles for their major assignments. This approach required considerable effort on the part of the teaching team because it was a difficult task to select appropriate readings for each week. The difficulty related to the quantity of available material, the standard of readings, and their appropriateness for the unit. We had to address three key factors in selecting appropriate articles: (1) the substantive content of the article, which needed to suit the unit aims and the specific topic in question; (2) the “background knowledge” required of any reader, given that the students had almost no prior exposure to the research literature in accounting; and (3) the “pitch” of the article, which had to be readable by a diverse student group with no prior understanding of sociological and related concepts. Despite the difficulty experienced in selecting articles, the approach had key benefits.

Firstly, we avoided the problem of excessive reliance on the sort of singular view that is often presented in textbooks. The tendency in accounting education towards “disciplinary insularity” (Patten and Williams 1990) is partly a result of an excessive reliance on prescribed textbooks and prescriptive lectures (Brown and Guilding 1993b). The reliance on textbooks is enabled by the vocational content-orientation of accounting education (Boyce *et al.* 2001) that centres on standard and standardised practices. An unfortunate side-effect is a narrow range of teaching methods that reflect traditional teacher-centred didactic modes of “instruction” based on formalised knowledge (Brown and Guilding 1993b). Few opportunities are thereby provided for student discussion, active learning, or liberal and socially critical modes of education (Preston 1992).

The problem of an unduly narrow approach to accounting education is exacerbated by the content of commonly-used textbooks themselves. Ferguson *et al.* (2005) found that the interests of shareholders and management dominated accounting texts, reinforcing earlier research that suggested the heavy influence of neoclassical economic theory in accounting education results in the inculcation of students with the partial and partisan notion of shareholder primacy over other stakeholder groups whose interests are marginalised and delegitimised. These deficiencies in accounting education and the resultant neglect of other theoretical perspectives is argued to inhibit the ethical development and critical awareness of accounting students (Gray *et al.* 1994) who develop a view that ethics and accounting are separate and separable (McPhail 1999). The heavy reliance on prescribed textbooks is associated with a narrow conception of appropriate accounting knowledge on the part of educators and a diminished role for critical analysis of extant theory and practice (Brown and Guilding 1993a). Taken together, these factors contribute to the ideological and hegemonic roles of accounting in reinforcing the social status quo (Ferguson *et al.* 2005).

Ferguson *et al.* (2005: 42) conclude that “accounting academics must resist the single perspective presented in textbooks ... and provide alternative perspectives” in order to develop critical thinkers and active independent learners. As well as providing a number of different perspectives, the adoption of a range of classic and contemporary research articles gave students a feel for accounting research and its many different aspects. Competing and complementary perspectives were set alongside each other, requiring students to struggle with their reading as they sought to understand key messages. A focus of many tutorial classes was to critically discuss articles to ensure that

students had understood key messages, and to then extend and expand on this base by considering directed questions. The presentation of different perspectives within the unit readings meant that students came to appreciate the diversity in the field and to start to build their own perspectives and to integrate their own experiences into their knowledge base about accounting. For many students, this was a new experience, as their prior accounting studies had been substantially technicist and uncritical and largely divorced from their own personal knowledges.

The blend of theoretical and practical knowledge that typified the approach was essential, given the view of knowledge as socially, historically, and contextually grounded:

... learning does not go from observation to theory but always involves both elements. Experience arises together with theoretical assumptions not before them, and an experience without theory is just as incomprehensible as is (allegedly) a theory without experience ... (Feyerabend 1988: 155).

In summary, the use of research literature satisfied the teaching team's objectives for unit content and for three interrelated aims: (1) building awareness of accounting and related research; (2) developing skills in critically reading research; and (3) actively engaging with research in terms of its relationship to one's prior knowledge and lived experience (in both reinforcing and challenging that knowledge and experience).

## TEAM TEACHING

As noted earlier in the paper, four staff members were assigned to teach the first offering of the Social and Critical Perspectives on Accounting unit. The backgrounds of the team members represented a synergistic mix of research and teaching interests and expertise covering areas including environmental and social, critical, educational, indigenous, and criminological perspectives on accounting. The notion of a single "expert" teacher was eschewed from the beginning (c.f. Coulson and Thomson 2006). Both the context of this educational endeavour and the key underpinning elements as described in the previous two sections meant that the teaching team took an early decision to seek Departmental support for a classroom team teaching approach so that each class could be facilitated by two teaching team members. This was approved and a teaching roster was developed that provided for one staff member with particular experience or expertise in each topic area included in the syllabus to be accompanied by a second staff member who may or may not have had particular expertise in the area. Classes were organised into a single one-hour "lecture" each Thursday afternoon and a two-hour follow-up tutorial on the following Tuesday. The traditional lecture/tutorial organisation was effected in name only, as each of the classes was organised along the lines of interactive seminars. Where particular materials were to be presented (e.g. summaries of papers or explanations of concepts and other material not included in assigned readings), the lecture time was used for this. These materials were still presented in a format that allowed both lecturers (for that class) to offer input in the form of differing perspectives, examples, and other material. Students were encouraged to actively participate even in this lecture mode, by asking questions or offer explanations of their own understandings. The separate time allocation to tutorials was helpful, so that students were seen by the teaching staff twice each week, and tutorials often followed up on discussion from the lecture timeslot.

A large body of literature on team-teaching demonstrates the general benefits of team-teaching to the enhancement of learning through the generation of student interest and exposure to a range of 'experts' (Yanamandram and Noble 2006: 49). Team teaching may be approached in a number of ways but genuine team teaching involves more than the coordination of classes, topics, and teaching activities (McDaniel and Colarulli 1997). Team teaching that is characterised by greater faculty collaboration, more involvement with colleagues, enhanced curricular coherence, and the sharing of ideas and strategies necessarily also involves a reduction in autonomy for the individual academic (McDaniel and Colarulli 1997) but it also builds a collective autonomy that is equally characterised by stronger and more well-informed teaching and learning engagements. In part this is because team teaching provides opportunities for teachers themselves to learn and teach outside their own areas of specialist expertise.

### **The Experience of Team Teaching: Students<sup>6</sup>**

It was largely the potential to engage in a teaching and learning assignment that was both meaningful for staff (see below) and students beyond the routinised approach of traditional vocational accounting education that motivated the team teaching strategy that required the devotion of more resources in terms of staff time and effort from both the Department and the individuals concerned.

There are several potential benefits of the team teaching approach for students (Letterman and Dugan 2004; Yanamandram and Noble 2006), including: improved teacher–student relationships; the opportunity to receive knowledge from several “experts” and to be exposed to different perspectives on issues; the satisfaction of several learning styles because of the variety of teaching styles of staff teaching in the unit; the development of critical-thinking skills, eventuating from the exposure of students to multiple perspectives and the relationship of these to a larger conceptual framework; more challenging and interesting classes; and improved learning skills through the modelling of collaborative team work to students in a manner that exposes students to how they might conduct their own team efforts.

The literature suggests that for some students the requisite variety of team teaching may present a disadvantage if students experience frustration and confusion as a result of the presentation of multiple perspectives. This may be partly because students are unable to adopt a standard “please the teacher” strategy (Harrigan and Vincenti 2004) when there are several teachers involved in the same teaching engagement and in each class. We made particular efforts to obviate student frustration through the careful rostering and rotating of staff so that ideas and topics were integrated as each topic was connected. In many instances a second staff member was able to draw on an earlier topic (primarily presented by him/her) and relate it to the current topic (see Letterman and Dugan 2004).

### **The Experience of Team Teaching: Staff**

According to Yanamandram and Noble (2006) team teaching offers several potential benefits for staff engaged in the team and for students and here we report the extent to which our experience suggests these benefits were achieved in practice in this teaching and learning engagement. First collaboration between teaching team-members reduces the possibility that teachers will engage in a “banking” model of education (c.f. Johnson 1995; Freire 1996; Thomson and Bebbington 2005). The banking model is to some degree a reflection of the “tunnel vision” that is in part characteristic of specialisation in a particular area (see Letterman and Dugan 2004). The banking model is characterised by the:

... act of depositing, in which the students are the depositories and the teacher is the depositor. Instead of communicating, the teacher issues communiqués and makes deposits which the students patiently receive, memorize, and repeat (Freire 1996: 53).

In our experience, the employment of accounting and related research literature meant that unit content was not structured as a series of “bite-sized chunks” that could easily be digested and regurgitated by students. Our students struggled with the literature and this struggle represented both their own personal difficulties in grappling with the material and what we now regard as shortcomings in their prior accounting education, which may have well been presented to students or received by them along the lines of the banking model. The team teaching approach we adopted meant that the two staff members present in each class could “bounce” ideas off each other as well as the students. Frequent use of (polite) interjections from the second teacher to ask questions, raise issues, provide elaborations, or contribute a different perspective, meant that the material being presented did not come across as unquestionable and presented a ‘live’ and dynamic model of inquiry and questioning to students (see Letterman and Dugan 2004). By the end of the unit, students tended to more freely participate in questioning, discussion and debate (although admittedly only to a limited degree). When students were organised into small groups for discussion, there were always two staff members to assist and guide such discussions if needed. By the end of the semester, we were pleasantly surprised and pleased by the amount of discussion that occurred in small groups, even if, largely for

cultural reasons, it remained somewhat difficult to conduct interactive discussions at the level of the entire class.

In this particular case of team teaching, the social and critical theme of the unit ideally lent itself to a team teaching approach that certainly challenged the banking model. The classroom challenge for the teachers was to help students engage with the material in such a way that it carried meaning for them. We neither wished to, nor could we, present the material as a series of unconnected and generally meaningless “dot points”. This struggle with the literature continued for the duration of the unit. By avoiding any tendencies towards banking education, the team teaching approach was more rewarding for both staff and students.

The second potential benefit for teachers according to Yanamandram and Noble is that the collaborative model avoids the normally isolated experience of teaching and facilitates a deepening of relationships between team members. This point as expressed is fairly self-explanatory, and we can report that it accords with our experience. We should note, however, that this achievement drew in two key elements. First, each team member was committed to the unit as an important endeavour in their teaching activities. This was as much grounded in the potential importance of the unit for students, as outlined earlier in this paper, and the interest and commitment of the team members to the unit content. This was both because it related to their active research areas and to their wider academic and educational commitments. The second key element was the preparedness of all team members to meet regularly during the semester and to discuss approaches to teaching. All staff worked collaboratively in the development of syllabus materials, and each team member was prepared to subject their work to the critique of others and to offer constructive suggestions. The pooling of knowledge and resources (Letterman and Dugan 2004) and the feeling that each team member is willing to contribute to others is important in achieving this benefit.

In this engagement, the third potential benefit outlined by Yanamandram and Noble flowed from the second in that the team approach spread the work, and provided natural breathing spaces within the teaching period, assisting all team members to maintain their enthusiasm and energy and to undertake other academic tasks as required. Teaching a new unit incorporating a range of social and critical perspectives on accounting is a daunting challenge for an individual lecturer but the experience of team member “collaboration in designing a curriculum to improve students’ intellectual capabilities and cultural sensitivity” (Harrigan and Vincenti 2004) was particularly rewarding.

In adopting the team teaching approach, our key aim was to facilitate student learning, especially the development of critical-thinking skills and “consciousness-raising” about the broad dimensions of accounting outlined earlier in this paper. The team approach was also likely to mitigate the potential for unproductive resistance that often arises in critical educational contexts (Freire 1996; Boyce 2004: 578–579), and our experience suggests that this aim was achieved.

## **REFLECTIONS, CONCLUSIONS, AND IMPLICATIONS**

For many years—indeed since accounting first emerged in university education programs (Parker 2001)—there have been prominent calls for reform in accounting education, but in practice the expanding array of technical and regulatory requirements continue to dominate, generally in line with the dominant North American research agenda (Humphrey 2005). The growing corporatisation of universities and contemporary emphases in research-led teaching may further magnify the effect in practice, notwithstanding the rhetoric of educational reform, development of broad skills, and infusion of ethics into accounting education. Indeed, these contemporary calls sound an echo from earlier eras that emphasised the need for a broad liberal and analytical education (Nelson 1995; Parker 2001). Therefore, the contemporary reform agenda for accounting education is not new—it reflects earlier patterns that see calls for reform periodically emerge and re-emerge in response to crises. In this sense, the reform calls in accounting education reflects the situation in accounting regulation (Fogarty *et al.* 1991; Lee 1995; Boyce forthcoming).

Academic passivity and resignation in the face of seemingly powerful forces may be partly to blame for the current state of affairs (see Parker 2001: 443; but c.f. Tinker and Feknous 2001, for example). A particular difficulty arises because of the fact that:

... academics on the whole seem exceptionally reluctant to first, extend their scholarship out from the managerialist to the point where the much less comfortable areas of real conflict lie, and second, actively engage their paymasters, the recruiters of their students and, indeed, those who assess their teaching – the students ... (Tinker and Gray 2003: 750).

Having completed the first offering of a new unit that took accounting education in a different direction for both the teaching team and the student group, the team were unanimous that the experience was a rewarding and worthwhile one, albeit challenging and demanding. Although there are, of course, many things that may be done differently in the next offering of the unit, we were substantially happy with the way the unit worked, and received a high level of positive feedback from students.<sup>7</sup>

On reflection, we feel that the success was grounded in several key factors. Firstly, the nature and content of the unit itself was central. For both students and staff members, this unit represented the first major excursion into the realm “accounting studies” in the teaching program, drawing on sociological and related concepts and seeking to integrate the study of accounting and society. The social and critical orientation of the unit was important, allowing students (and staff) to both critique accounting and learn about and imagine alternative possibilities for accounting:

The definition of being analytical and critical is too often reduced to describing the negative aspects of reality and the limits of social thought and political practice, rather than trying constructively to draw on what is potentially positive and useful. At the same time, social analysts have the right to ‘de-construct’ earlier traditions of ideas as they seek answers to today’s questions without endorsing them in their entirety or reducing their importance to their contemporary relevance (Sassoon 2000: 1–2).

A second key success factor was the fact that the teaching team operated in a highly collegial manner, devoting considerable time and resources both to individual preparation and discussing and debating issues of content, teaching strategy, and assessment modes and standards. A key challenge for the (formal) lecturer in charge of the unit was to ensure that the team members were rostered in such a way as to best utilise their strengths whilst complementing other team members. Each member took at least one class with each other member of the team. The cooperation of the team (which did not amount to “groupthink” in any sense) was important to the success of the unit and one of the most rewarding aspects of the experience for staff. This stands in contrast to the isolated and pressurised experience that teaching has become for many (Churchman 2002; Parker 2002). The fact that no staff member was left to fend for him or herself fostered a significant level of harmony within the team.

In preparing for and engaging with the student learning process, each team member learnt much. Apart from interactive classroom engagements themselves (including interaction between teaching staff), areas that prompted this learning included the selection of readings, location of available audio-visual support materials, the design of topic notes, devising questions, relating each topic to others in the syllabus. Interestingly, most of the topics included could stand alone, with considerable material and issues within each, but the challenge to bring them together and relate them to each other was a demanding task that required significant thought processes and coordination.

An additional related factor integral to the unit’s success was the fact that the team members were enthused by the opportunity to experiment with an approach to teaching and a unit content that was different to anything they had done before. The resultant learning environment that this generated for the students was very positive and supportive. The prior teaching experiences of all team members was often characterised by very large cohorts of students (see endnote 4) with little variation in the method of delivery or course content required from teaching term to term.

The broad conception of accounting adopted and the critique of accounting and its effects enabled the unit team to encourage students to draw on their own lived experiences. This factor was a key element in making the unit relevant to the students:

Wherever and however accounting students work in their post-graduation lives, the practice of accounting will be used in ways that have direct effects on them, their local communities, and communities of interest across the globe. Accounting students/graduates are as likely to have accounting done *to* them as *by* them. The narrowness of conventional accounting education, which prepares students only for an assumed future career in the practice of the discipline, focusing on a managerial, corporate perspective, and privileging the *preparers* and *immediate users* of accounting reports hardly seems relevant in these circumstances. The perspective of accounting from a broad *user* perspective, or, even, that of accounting's *victims*, including those *not* involved in ownership or management, is more directly relevant (Boyce 2004: 580–581).

Accounting educational change must encompass the content and practice of classroom activity, but it also requires change to the self-consciousness of all actors involved. While it is recognised that isolated educational efforts are necessarily limited in their ability to affect fundamental change in these dimensions, this paper sets out to show how the development of social, critical, environmental and ethical perspectives in accounting education provides an area where academics can individually and collectively make a contribution and have an impact. As Mayer *et al*, (2005: 53) observe, “[w]e know that accounting impacts our everyday life, and our duty is to have our students deliberate about the impact of accounting on society”.

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<sup>1</sup> The force of this imperative remains, even though such calls for responsible business and accounting in the public interest may be based on very narrow conceptions of the public interest, and operate more at the rhetorical level than the practical (Davids and Boyce 2005; Boyce forthcoming).

<sup>2</sup> Macquarie University has one of the largest university accounting and finance departments in Australia with 2281 equivalent fulltime undergraduate students (EFTSUs) studying units taught by the Department in 2005, and 1084 postgraduate EFTSUs in the same period. The Department teaches several degree programs at undergraduate and postgraduate levels, including programs that are recognised as satisfying the tertiary education qualification requirements for entry into the major Australian professional accounting bodies. In 2006, the Department's programs were taught and managed by 55 full-time staff and over 100 part-time, casual, and adjunct staff. In 2005, a total of 529 students graduated in the various undergraduate degrees and 276 in postgraduate accounting programs offered by the Department (the latter figure excludes Master of Commerce graduates).

<sup>3</sup> This section draws on two documents that form part of the Department's processes for developing new units: the "Outline of Proposed New Unit" (December 2004) and the "Report on the Integration of a Proposed New Unit with Departmental Programs" (December 2004).

<sup>4</sup> Unfortunately, an apparent bureaucratic mishap led to its exclusion from published programs and only a small number of students elected to take the unit. Most of these students had generally poor academic records reflected in a mean Grade Point Average of just 1.14 (a Grade Point Average of 2.0 represents a clear pass average). At the first class, the nature of the unit (research literature based) and study and assessment expectations of the unit (twelve hours per week, with written essay/report assessment tasks) was clearly outlined to students and they were asked to seriously consider their own capacities to undertake the unit successfully. No student was barred from taking the unit on the basis of academic history. The teaching team was not deterred by the academic history of the twenty-six students who made a final choice to attempt the unit, instead viewing this as a challenge to ensure that the unit content was made relevant to these students and presented in such a way as to provide opportunities that may not have previously been available to these students.

<sup>5</sup> In terms of knowledge and understanding, the specific aims of the unit included the development of an understanding of key theories that inform social and critical perspectives on accounting and the ability to apply these theories to real-world phenomena, including major issues relating to the interaction between accounting and society, ethics, culture, and politics. The capacity to critically analyse accounting theories as they relate to real-world phenomena and to develop a personal critical perspective on accounting as a social, ethical, cultural, and political phenomenon, and to relate that perspective to the perspectives held and shared by others, was stressed.

<sup>6</sup> Informal feedback received from students was very positive. University processes mean that formal feedback was not received in time for it to be incorporated into this paper, therefore this section is necessarily brief. A later version of the paper will consider student feedback, reactions and results, including how the teaching team dealt with the student group we actually ended up with (see endnote 6), and how the student group coped with the unit and assessment tasks.

<sup>7</sup> Formal feedback from the official university student evaluation process is not yet available to the teaching staff.