

A critical approach to accounting education

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Abstract

Accounting education is typically focused on technical, rule-based content knowledge. Students are taught about accounting and the things accountants must do, often without acknowledging the universal nature of accounting and the wider societal role it needs to fulfil. The curriculum is strongly focused on the transmission of knowledge while the ‘knowery’ aspects of the field, that is the desired disposition of an accountant and who they need to be as a person, are largely absent, downplayed or implicit. The discipline is criticised for not preparing students adequately for an unknown future in a rapidly changing world, that is further impacted by financial disasters and environment ills.

I argue that accounting education needs a better understanding of the gaps that exist in preparing a student to become and be an accountant. Students need to be equipped to face the challenges of a changing business world; they must be able to make ethical decisions and be environmentally conscious. Being equipped for the changing world entails acquiring the relevant accounting knowledge and skills, as well as the development of the attributes and dispositions to be and become an accountant.

Students must be able to trust that the qualification will prepare them adequately to be and become an accountant. Macfarlane (Thinkpiece, 2021) speaks about a declining level of trust in professional expertise and empirical evidence. I want to extend this notion of trustworthiness to accounting education. With the changing world and the financial and environmental disasters, there is an increased need to think critically about how we equip students for the future.

This study posits a critical pedagogy for accounting education. The research focusses on the kind of knowledges that are legitimated and the kind of knowers that are valued in a three-year diploma in accounting. The data includes competency frameworks of professional bodies, qualification documents, and lecturer interviews. In this paper, I present an analysis of the data, using the Specialization dimension of Legitimation Code Theory. I present data that shows that alongside a very strong focus on technical knowledge in the curriculum, there is also a tendency to hold the ‘knower’ at bay by absenting the normative issues underpinning the technical knowledge.

Identifying these gaps in the current curriculum opens the conversation as to how a critical pedagogy with its humanising approach might assist lecturers to address the gaps and think through what kind of person could be nurtured through the curriculum.

Keywords

Knowledge, Accountant, Legitimation Code Theory, Specialization, Critical pedagogy.