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Accounting Teacher Preparation: A Critical Accounting Perspective

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Abstract

The aim of this article is to reflect on and analyse the preparation of accounting teachers from the perspective of critical accounting as the theoretical framework. There are many challenges in the Further Education and Training (FET) school accounting classrooms where teachers struggle with knowledge content, pedagogical content knowledge, and knowledge of teaching accounting, as well as classroom practices. In this article we argue that many of these challenges could be resolved if we adopt principles and ideas from critical accounting as bases for preparing aspiring teachers. Critical accounting is also the theoretical framework within which we couch the study since it encourages the optimal learning of accounting. Such improved quality, as argued here, is marked by effective teaching and learning strategies which are learner-centred, promote self-regulated learning, and are compatible with the prescripts of the democratic constitution of the country such as equity, social justice, peace, freedom and hope. The article concludes by arguing that critical accounting is not separate from accounting practice in general. Instead, it is seen as the means of reflecting or interacting with accounting information in order to challenge the hegemonic and counter-transformatory understandings that are conventionally generated to disempower and further marginalize subaltern communities. Critical accounting is used as both the lens and the mode of teacher preparation. As a mode of teaching it seems to hold the promise of teaching accounting which is more than just 'training for work' and 'skill development'. It is an approach geared towards actualizing aspirations for the individual, in terms of social and economic well-being, in ways that empower and transform. This article therefore considers the challenges of teaching and learning accounting and suggests ways in which these could be resolved through a teacher preparation approach which is grounded in critical accounting strategies.

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Résumé

Le but de cet article est d'engager la réflexion et l'analyse sur la formation des professeurs de comptabilité, en utilisant la comptabilité critique comme cadre théorique. Il existe de nombreux défis à relever dans l'enseignement des cours de comptabilité en ce qui concerne les cours supplémentaires d'enseignement général et professionnel (Further Education and Training- FET) où les enseignants ont des difficultés par rapport au contenu de la connaissance, à la pédagogie relative à la comptabilité ainsi qu'aux pratiques en classe. Dans cet article, nous soutenons que bon nombre de ces défis pourraient être relevés par l'adoption des principes et des idées de la comptabilité critique comme bases pour la formation des futurs enseignants. La comptabilité critique est aussi le cadre théorique dans lequel nous plaçons l'étude, car elle encourage l'apprentissage optimal de la comptabilité. Cette amélioration de la qualité, telle que soutenue ici, est marquée par des stratégies d'enseignement et d'apprentissage efficaces qui sont centrées sur l'apprenant. Celles-ci promeuvent l'apprentissage autorégulé et sont compatibles avec les dispositions de la constitution démocratique du pays par rapport à l'équité, la justice sociale, la paix, la liberté et l'espoir. En conclusion, l'article soutient que la comptabilité critique n'est pas distincte de la pratique comptable en général. Au contraire, elle est considérée comme un moyen de réflexion ou d'interaction avec l'information comptable pour contester les interprétations hégémoniques et contre-transformatrices qui sont classiquement générées pour déresponsabiliser et marginaliser davantage les communautés subalternes. La comptabilité critique est utilisée à la fois comme angle d'analyse et mode de formation des enseignants. En tant qu'approche pédagogique, elle semble permettre un bon enseignement de la comptabilité qui est plus qu'une simple « formation spécialisée » et plus qu'un simple « développement des compétences ». Il s'agit d'une approche orientée vers l'actualisation des aspirations de l'individu, en termes de bien-être social et économique, d'une manière qui renforce ses capacités et le transforment. Cet article examine donc les défis en matière d'enseignement et d'apprentissage de la comptabilité et suggère les voies et moyens de les révéler par une approche de formation des enseignants fondée sur des stratégies comptables critiques.

Introduction

In recent years there has been growing interest in the area of teacher knowledge (Abell 2008: 1405; Gorski 2008: 310; Levitt 2008: 48 & Shulman 1987). However a great deal of research is aimed at developing a knowledge base of teaching and where possible, it is translated into recommendations for teacher education (Van Driel, Meijer & Verloop 2001). According to Shulman (1987:04) the knowledge base of teaching is a codified or codifiable aggrega-

tion of knowledge, skill, understanding, technology, ethics and disposition, and collective responsibility – as well as a means for representing and communicating it. Therefore the knowledge base includes content knowledge, pedagogical knowledge and contextual knowledge. The three are described as fundamentals to pedagogical content knowledge (Nilsson 2008: 1282). The line of reasoning for many scholars is to suggest answers to the questions of the intellectual, practical and normative basis for the professionalisation of teaching; however, more results have led to the generalisation of problems (Van Driel, Meijer & Verloop 2001: 443). This article highlights that, in many instances, teacher knowledge is referred to without direct attention to the specific content area. Sadly, not much research emphasise contextual factors such as the social, political and economic that will assist in avoiding general claims about teacher knowledge, teacher education, or policy.

Africa, as a continent, has its unique challenges as compared to other continents. To be specific, South Africa has a political background that has led to the development of many educational reforms. One cannot ignore its unique challenges even after twenty years of democracy. From this premise, preparing accounting teachers should also nurture critical consciousness and prepare them to understand the socio-political nature of their work (Gorski 2009: 316). Critical accounting as a theoretical framework used in this article connects the socio-political context of education with the issues of power and powerlessness that are central to the development of teacher knowledge. This connection emphasises the need for accounting teachers to engage in the laboratory process of social change (Gorski 2009: 317).

This article begins by considering the challenges faced by accounting teachers in Further Education and Training (FET) Schools, in particular the accounting classroom where there is a struggle with content knowledge, pedagogical content knowledge, accounting knowledge for teaching and accounting classroom practice. Principles of Critical Accounting are used in the analysis of these challenges as an attempt to resolve the challenges. The study also takes account of accounting teacher education responses currently in South Africa and Internationally.

Accounting Content Knowledge and its Challenges

Shulman (1987:08) argued that content knowledge (subject matter knowledge) includes knowledge of the subject and its organizing structures. Content Knowledge (CK) is the "knowledge about actual subject matter that is to be learned or taught" (Bara et al. 2009: 125). Teachers must know about the content they are going to teach and how the nature of knowledge is different for various content areas.

At an institution of higher learning all students who are interested in pursuing their careers in accounting, irrespective of their career path, are taught accounting content as their major. This includes:

- Management Accounting and Control
- Financial Accounting and Reporting
- Taxation
- Auditing and Assurance
- Business and Commercial Law
- Professional Values and Ethic-related Knowledge, Organisational and Business Knowledge.

These provide the core technical foundation essential to a successful career in accounting. The accounting curriculum is itself changing and will continue to change in response to rapidly changing market demand. New topics are entering the curriculum and the relative emphasis among topics is altering. Member bodies may wish to add topics, or alter the balance of their programmes to meet the needs of their particular environment.

Accounting is a subject that is closely allied to the book, where students are supposed to know international accounting standards, as it is said to represent globalisation in the accounting arena. They are taught with the goal of developing the ability to interpret rules and principles and the capacity for analysis and judgement.

The challenges are that the content is very broad since it requires more attention in the application and interpretation of policies and ethics governing accounting. At the early stage students learn to study and understand as much as possible sometimes without dialogue, since they need to be labelled as persons who have passed and claim to know accounting. Accounting content uses examination, understanding of concepts and processes, as conveyed to students, to label those who cannot understand or pass as "unintelligent'" It overlooks the fact that it may be because these students find it difficult to make sense of those concepts, processes and practices relevant to their social background. Thus through these "objective" examinations, individuals come to see themselves as healthy or unhealthy, intelligent or unintelligent, normal or abnormal and discipline themselves accordingly (McPhail 2001: 481). Unlike the majority of academic disciplines, a significant portion of the knowledge conveyed to accounting students is determined by a body of professional institutions (Hope and Gray in McPhail 2001: 475). The view is manifested in a teaching and learning approach that centres on passive teaching education and focuses on the transfer of a discrete body of procedural knowledge, including an ever-growing technical content. Accounting content may be seen

to support accounting education that serves the interest of capitalists because the economic base determines the kind of knowledge conveyed to accounting students and the kinds of uncritical attitudes engendered during the process (Boyce 2004: 569; McPhail 2001: 475).

Critical Accounting as an Approach to Some of the Challenges

Broadbent (2002: 433) argues that accounting is an activity which involves identifying, collecting, describing, recording, processing, and communicating information in financial terms about the economic events of an entity, to groups and individuals who have a need or right to the information. Therefore accounting is a system of thought designed by humans to assist human decision-making and influence (human) behaviour.

Critical accounting is not separate from accounting practice in general. Instead, it is seen as the means of reflecting or interacting with accounting information in order to challenge the hegemonic and counter-transformatory understandings that are conventionally generated to disempower and further marginalise subaltern communities. Critical Accounting Research (CAR) focuses on measuring performance, processing and communicating financial information about economic sectors informed by the same founding principles of a democratic constitution such as equity, social justice, peace, freedom and hope (Boyce 2004: 577; Haslam and Gallhofer 1997: 74). Critical Accounting Theory (CAT) aims to unmask the often hidden interests of those who would seek an unjust allocation of a society's scarce resources, which it unmasks so that all interests in society can benefit (Laughlin 1999; Broadbent 2002). Its purpose is to ensure the use of accounting does not represent certain interests at the expense of others, especially the marginalised.

There are at least four important characteristics of critical accounting. Firstly, it is always contextual and recognises that accounting has social, political and economic consequences. Secondly, it seeks engagement which means that it is always undertaken to change (improve) the practice of accounting for the benefit of the people. Thirdly, it is concerned with both micro- (organisations) and macro- (societal and professional) levels. Lastly, it is interdisciplinary in that it engages with and borrows from other disciplines like economics because it deals with economic phenomena, although it deals with them from a different perspective that involves control systems, information processing and behavioural consideration.

From the foregoing background, CAR recognises that accounting is a social science and not a mere collection of abstract mathematical manipulations or calculative routine. It is concerned with how technical matters (accounting principles and reports) affect people and relations between them. The inputs

to accounting are human actions, and the output of accounting information is likewise a human action. At every turn, in the contextual nature of accounting, one recognises human nature. Critical accounting can be argued to be contextualisation within society, organisations, and history and the recognition that it is a human endeavour (Armitage 2015; Laughlin 1999: 73). Critical accounting is always contextual, whether at school or as a profession, it is a phenomena which has social, economic and political consequences and needs to be understood (and changed) in this context (Laughlin 1999: 73).

Content knowledge encompasses an understanding of the various ways a discipline can be organised or understood, as well as the knowledge of the ways by which a discipline evaluates and accepts new knowledge (Ben-Peretz 2010:04). Content knowledge is not conceived to be enough for teachers. The transition of an accounting expert student to a novice student, where a successful accounting student transforms his or/her expertise in the subject matter into a form that a high school learner can comprehend requires a body of knowledge known as "Pedagogical Content Knowledge" (PCK) (Shulman 1986: 8).

Challenges of Accounting Pedagogical Content Knowledge

As we were evaluating accounting student teachers during teaching practice, which takes place quarterly, I could not help but notice the pattern used in their teaching. Their main goal was mostly to finish the lesson they had prepared for the day, not necessarily the process of teaching per se. Learning to teach may be a complex process if we are going to move from the notion of regarding teaching as mere delivery of information to develop a complex and contextualized set of knowledge to apply to specific problems of practice (Abell 2008: 1414; Nilsson 2008: 1281). The Foundation of PCK is thought to be the amalgam of a teacher's pedagogy and understanding of content such that it influences his or/her teaching in ways that will best engender students' learning for understanding (Shulman 1987: 7).

Shulman (1986:08) conceptualized PCK as including the most powerful analogies, illustrations, examples, explanations and demonstrations – in other words, ways of representing and formulating the subject that makes it comprehensible for others. He further attested that it is the category most likely to distinguish the understanding of the content specialist from that of the pedagogue.

Learning to teach accounting is not about acquiring a bag of tricks based on a set of general pedagogical strategies. It is about developing a complex and contextualised set of knowledge to apply to specific problems of practice (Abell 2008: 1414).

The nature of accounting content poses challenges as highlighted under content knowledge, since the larger part of it, is mostly the policy, that is by the book where content is more than the application of rules and procedures. In this context learning allows little or no space for dialogue or reflection since things are mostly imposed on students, and they in return normally take them unquestioningly by memorising as much as possible. This leads to further problems when teachers are supposed to comprehend and transfer content to the learners. While the South African policy document of CAP, emphasises that teachers should encourage an active and critical approach to learning, rather than rote and uncritical learning of given truths; current classroom practices regarding the teaching of accounting, especially at FET Schools, reflect the direct opposite (Broadbent 2002: 433).

Memorisation is still common practice in these classrooms. Focus is still on teaching for success in national and provincial examinations, frequently without any clear understanding of the concepts and processes informing and couching accounting as a subject (Boyce 2004: 569d McPhail 2001: 475). As in Brazil, the teaching of accounting focuses on the success of a national examination more than on the learning process. In accounting classrooms more teacher-centred approaches to the learning of accounting are widespread, leaving little room for more learner-centred approaches (Armitage 2014; Laughlin, 1999). There tends to be dependency on the textbook method which is most often a single view or a general statement, giving only general guidelines in violation of a teacher's other roles such as research, leading and pastoral care. Content in the classroom is mainly abstract and learners struggle to relate to it in a way that is meaningful to their own lives. Accounting therefore contradicts with the critical cross-fields emphasising the cultivation of citizenship (DBE 2011: 6). ANA results reveal that below average learners progress to Grade 10 accounting. This is in contrast with the level descriptor of applied competence in the Outcomes–based framework (DBE 2011: 4). Zimbabwe introduced a policy of automatic promotion for primary education which strongly discourages the repetition of grades. This means an accounting learner who is not cognitively ready to move to the next level will be promoted to that level.

Critical Accounting as Pedagogical Content Knowledge

Since there is little that a teacher can do to change the content, the teacher has power, as supported by the policies, to change how accounting is taught. Critical accounting encourages educators to explicitly strive to transcend accounting in attempting to contribute to the development of accounting that would be more enabling and emancipatory. A more critical form of accounting education would conceptualise knowledge as an active tool that students can

use to "generate their own meanings" and make sense of their life-worlds, rather than as a set of meanings or perhaps even just words that are deposited in the student (Boyce 2004: 571; McPhail 2001: 490).

Critical accounting allows teachers and academic accountants to realise that they have a particular responsibility that flows from the central role of their discipline in creating and sustaining social reality, including the present dominance of economic rationalism (Boyce 2004: 570). Critical accounting thought extends well beyond the life of individuals' social life and the lives of others, including their ideas, hopes and suffering which are equally important considerations, because following Gramsci, every person is "a citizen of a wider world" (see also Boyce, 2004: 581).

CAR insists on ensuring that learners acquire and apply accounting knowledge and skills in ways that improve their own and others' economic well-being, and are simultaneously meaningful (DBE 2011: 1). Furthermore CAR is compliant with all the critical cross-field outcomes which emphasise the cultivation of a democratic citizen who can work and live with others meaningfully towards the economic development of the country. Linked to the above are the level descriptors which CAR operationalises as it cascades the critical-cross field outcomes in the curriculum and the classroom of accounting at a suitable cognitive level of a learner. Derived from the critical cross field outcomes are the learning outcomes for accounting which inform the lesson outcomes by using a suitable facilitative strategy that encourages active participation by learners, DBE 2015). CAR requires a teacher who is a mediator between the intricacies of the curriculum and a learner, who interprets real life adequately for the former, The teacher is a leader in terms of the knowledge and skills required, and a researcher providing pastoral care, and assessing effectively to enhance learning. S/he is a subject specialist. Critical accounting abides by all the steps from the intended curriculum to the classroom practice, and eventually the assessment, which is in line with the constitution that seeks to promote knowledge in local contexts, while being sensitive to global imperatives.

The accounting teacher, through the use of CAR, may explore the possibilities of connecting accounting to the ordinary feelings and experiences which learners have in their lives outside the classroom thereby experiencing the lived reality and bringing the historical and contemporary social underpinnings of accounting practice into the classroom (Boyce 2004: 575). CAR would involve trying to engender a critical reading of learners' existential situations which would allow them to develop their own frame of reference while simultaneously being aware of its contingency (McPhail 2001: 488). It involves encouraging them to play a more active part in their becoming; through the

use of more learner-centred methods that encourage problem-based learning and critical thinking (McPhail 2001: 489). Methods that are more learner-centred emphasise student dialogue, negotiation, and knowledge building as well as student autonomy and responsibility for learning. This view is also supported by the CAPS as a current policy, in which it is further highlighted that high knowledge and high skills are based on the belief that reality must be discovered by each individual him or/herself (DBE 2015). CAR answers the question confronting accounting teachers – whether to view a learner as a receiver or constructor of knowledge.

Critical accounting should provide an opportunity for learners to develop their ability to think critically about the system in which they would one day work and question the way in which they are supposed to contribute to an ethical and just society. A significant amount of critical accounting theory asks questions regarding powerful discourses in organisational settings and how those who communicate their lived experiences in oppressive cultures and environments can change their situation by means of emancipatory practices and political action whereby they are not just recognised as mere units of production or faceless and voiceless objects behind the facts and figures on a balance sheet (McPhail 2001: 488). This has multiple effects in the teaching approach. Once learning focuses on the process rather than the product, which is only the passing of an examination, learners are encouraged to understand rather than memorise. The use of other teaching resources besides a textbook would be possible since the pressure to grasp only for exams may be minimised. CAR is in agreement with the critical gross fields' outcomes and the level descriptors. Non-compliance with education policies and documents can divert the focus from what the constitution strives to achieve in accounting. However, pedagogical content knowledge alone cannot further our understanding of the relationship between teacher knowledge and, teaching and student learning. Hence there is a need to look at the teachers' work through accounting knowledge for teaching (Ball, Phelps and Thames 2003).

Accounting Knowledge for Teaching

The main challenge seems as if more focus is on the curriculum or standards for student learning, giving little attention to the study of teachers' work. Teaching occurs in direct face to face interactions with students. But teaching also involves analysing student work, making content-based activities for instruction, choosing appropriate questions to ask in the classroom and explaining student progress to colleagues or parents in many other content intensive practices that support the interactive work of teaching (Ball, Phelps and Thames 2001). Therefore accounting knowledge for teaching goes beyond content and pedagogical content

knowledge since it is highly connected to teaching practice and therefore very specific to the subject area and grade range. It means accounting knowledge that is needed to carry out the work of teaching accounting. Knowledge for teaching is concerned with the task involved in the teaching and accounting demands for these tasks, because teaching involves showing students how to solve problems, answering students' questions and checking work, and demands an understanding of the content of the school curriculum.

Subsequently this article illustrates that accounting knowledge for teaching may be divided as common content knowledge and specialised content knowledge as a refinement to the accounting content knowledge (Ball, Phelps and Thames 2005).

Common content knowledge in accounting is expected from a well-educated teacher, since it is closely related to the content of the curriculum, particularly accounting and finance. It includes knowing when students have incorrect answers, recognising when textbooks give an accurate definition, or calculation, and being able to use terms and notation correctly when speaking and writing on the board as illustrated below:

Common Content Knowledge (CCK)

- Knowledge teachers need in order to do work given to students.
- Related to the content of curriculum.

Statement of comprehensive income for the year ended

Decimal

	R	c
Sales	98 765	85
Less Cost of sales (CoS)	(23 621	65)
Gross profit (GP)	75 144	20

$$GP\% = \frac{GP}{CoS} \times 100$$

Knowledge of Content and Students (KCS)

- Combines knowing about students and knowing about accounting.

	R	c
Sales	98 765	85
Less Cost of sales	23 621	65
Gross profit	122 387	50

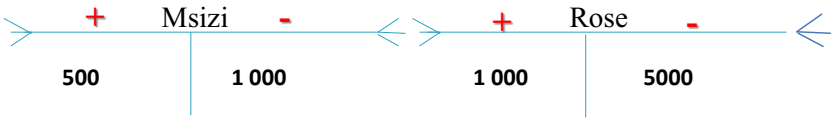
Specialized Content Knowledge

Interpreting student error and evaluating alternative formulas are not all that teachers do. Teaching also involves knowing rationale for procedures, meanings for terms and explanations for concepts, not only to confirm the answers but to show what the procedures mean and why they make sense. This kind of knowledge is regarded as specialized content knowledge (Ball, Phelps and Thames 2008). Accounting demands of teaching require specialized knowledge that is needed by teachers but not needed by other careers. Accountants have to calculate and reconcile numbers where no explanation is required. The question is the daily fare of a teacher's life in teaching. The demand of the work of teaching accounting creates the need for a body of accounting knowledge that is specialized for teaching as illustrated below:

3. KNOWLEDGE OF CONTENT AND TEACHING (KCT)

- **Combines knowing about teaching and knowing about accounting**

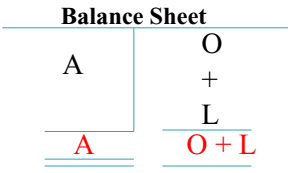
Double entry principle



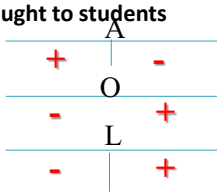
If 1st account debited, then 2nd account credited
If 1st account credited, then 2nd account debited

4. SPECIALISED CONTENT KNOWLEDGE (SCK)

- **Teachers need to know body of accounting not typically taught to students**



A = O + L
Accounting equation
Balance sheet equation
LHS = RHS



Mkhize (2013)

A teacher may have this kind of knowledge. But the key is the transition from the teacher to the students which poses more challenges to accounting classroom practice. How does a person or someone that really knows something teach it to somebody who does not? This question may be answered by the classroom practice of the accounting teacher.

Accounting Classroom Practice

Classroom practice provides a space for the learning process to unfold and links what teachers know and how their knowing is expressed in teaching

(Clandinin, Connelly and He 1997: 672). The integration of content and pedagogical process is a theoretical prescription for success. Yet, it is practically challenging. Many educators focus on one or the other rather than the joint process (Nagda, Gurin and Lopez 2003: 168). Content without transformative pedagogy may be rhetorical, intellectualizing, and divorced from reality, while an active and engaging pedagogy without a critical knowledge base may result in temporary 'feel good' emotions (Nagda, Gurin and Lopez 2003: 168). This critical knowledge base requires the teachers to emphasize and understand ways of teaching and knowing as the bedrock for integration, application, and discovery; not to develop knowledge for knowledge's sake, but to use knowledge effectively in a rapidly changing society (*ibid.*: 185). Critical accounting requires accounting classroom practice not only to combine teaching and student involvement strategies creatively, but to be explicitly designed to prepare students for an active, democratic, and just citizenry. Education must encourage students to become active transformers of the world around them (*ibid.*: 168).

In the accounting classroom the main problem is lack of dialogue, since too many teachers are teaching to the test (Levitt 2008: 53). Many teachers do this in response to the competitive environment and meeting demands made by government policies, and consequently have reduced teaching to a technical and micro-managed activity. The lack of dialogue is couched within the backdrop of university education that is driven by certification and the target-driven culture of its degree programmes and professional bodies that value success by the number of exam pass rates (Armitage 2011: 108). The lack of dialogue manifests itself in the practice of the teacher in the FET class where many FET principals live in anxiety or fear of being labelled dysfunctional by their district or provincial government, and eventually by national government. They transfer their anxiety to teachers, and ultimately, to students and their parents. In the hope that students will reach 100 per cent pass rates, too many teachers are teaching to the test following a daily repetitive testing of scripts and frequently textbooks (Levitt 2008: 53).

Critical Accounting Research (CAR) argues that accounting teachers have a particular responsibility that flows from the central role of their discipline in creating and sustaining social reality (Boyce 2004: 570). For teachers to be critical is to create freedom in the form of dialogue, since accounting classroom practice can only emerge from a situation of open, free and uninterrupted dialogue that takes the form of self-conscious criticism (Armitage 2011).

Freire refers to dialogue as a conversation with a focus and a purpose that shows that the object of study is not the exclusive property of the teacher, and that knowledge is not produced somewhere in the textbook and in offices and

then transferred to the students. Dialogue provides students with knowledge of the social functioning of critical accounting which affords students the opportunity to challenge the taken-for-granted neutrality of accounting, to imagine alternative forms of accounting and see the potential role of critical accounting in social and economic worlds. CAR also recognizes the power relation between the teacher and a student as the power relation between those who teach and those who are taught (Armitage 2011: 112). These are central to the learning process for truly democratic, empowering and emancipatory practices both for the student and teacher alike (Armitage 2011: 113).

Foucault (in Levitt 2008: 54) spoke of power, when he referred to relations of power in which one person attempts to control the conduct of the other. He further attested that power relations exist at various levels, in various forms, and can be changed. Thus, there needs to be a certain amount of freedom on both sides in this dialogue. Through discussion and debate that highlights students' viewpoints, there is shared power and dialogue among the teachers and students. Teachers can allow an element of freedom by using their authority to create a relationship which, in turn, enhances an educational relationship that challenges schooling notions of oppressive race, class, and gender stereotypes. Critical accounting involves both students and teachers actively interacting with what is taught in 'condition of mutual respect' through the open exchange of ideas and proliferation of dialogue (Armitage 2011). The dialogue becomes the means for the creation of democratic, emancipatory and transformative practices within the sphere of pedagogy and communication between teachers and students. As they are allowed to interact in class, accounting students would conceptualize knowledge as an active tool that they can use to generate their own meaning and make sense of their life-worlds, empowering themselves in the process (Neu, Cooper and Everett 2001: 735).

The dialogue process involves sharing experiences and perspectives, listening to others' viewpoints, working through disagreements and conflicts, and talking about ways to address injustices (Nagda, Gurin and Lopez 2003: 186).

Freedom in a FET classroom may achieve four outcomes. Firstly it invites students to dialogue in an open, safe environment with each other, an important aspect in a classroom. Secondly, it shows students there is no right answer, but rather a need to justify themselves in the gaze of their peers. This also provides an opportunity for students to become reflective and critical thinkers and shows that ownership of opinions and knowledge is not solely the 'gift of the teacher' or the textbook. Thirdly, it creates authentic learning environments through inductive engagements with the world and the understanding of democratic principles such as peace, hope, social justice and equality. It also sends a message to students that critical accounting is a human endeavour that

goes beyond the rules, regulations and legislative contents of an organization and a profession. The foregoing suggest that critical reflection and exposure through dialogue to the multiple contents in which subject matter is situated may foster critical thinking, curiosity, and motivation to learn and result in deeper learning (Armitage 2011: 114; Berry, Loughran and Van Driel 2008: 1274; Nagda, Gurin and Lopez 2003: 170).

Conclusion

In the eyes of many students, accounting is self-directed learning to the enhancement of an individual student, where the focus is to develop their capability for clear thinking and creative capacities. Change in accounting can be directed towards regaining and rebuilding social relevance for a discipline too often associated with a narrow economic imperative rather than the broader public interest (McPhail 2001: 476). The most critical observation possible for many in accounting education is that students study accounting because of the perceived job prospects it provides, not essentially because they find it interesting (McPhail 2001: 479; Boyce 2004: 568). Conventional accounting education is increasingly centred on the narrow goals of preparing students for work and meeting the needs of business for trained workers since traditionally accounting has been narrowly defined within disciplinary boundaries that exclude consideration of anything outside the policies and practices of the discipline as such.

Teachers under the auspices of education are responsible for working through the givens to produce a consciousness in students that accepts and hence maintains the economic inequalities on which capitalism is based (McPhail 2001: 475). Teachers themselves are not conscious of this, because their conventional accounting trained them to understand their discipline and practices that are more often than not solely of interest to them but have nothing to do with a didactic situation. It is through our teachers that critical accounting can possibly be conveyed to our learners because the change is rooted in the nature of knowledge that is created through an organic process powerful enough to build or empower our students. Teachers are to encourage students to critically consider and even challenge their learning, and teachers must develop their own self-image as knowledgeable individuals, interacting and learning with others by joining forces or 'regrouping', and forming a 'network of power relations' (McPhail 2001: 475). The people can make a 'revolution' possible. Interaction and dialogue in critical accounting acknowledges that transformation is central to emancipatory practices and to individual awareness with which the students exist in the world but are also knowing subjects who have an engagement in social, historical, political and cultural issues

which nullify powerful discourses (Armitage 2011). The dialogue in critical accounting is motivated by a love for, commitment to and faith in people. The participants in dialogue would be characterized by humility and commitment to the common task of learning. If students are empowered to engage actively in shaping and sharing their learning by connecting it to their lives, they can and may choose to learn.

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