Learning to Dialogue: Towards a Critical Pedagogy for Public Finance and Accounting Management Practice

Dr Andrew Armitage
Anglia Ruskin University
Abstract
Critical accounting sees the world as socially constructed and intrinsically linked to organisational, social and political contexts. Whereas mainstream accounting historians study accounting history in terms of the progressive development of modern techniques and practices, a Foucauldian analysis challenges the very notion of its historical progress (Ryan et al, 2002). Hopwood (1987) in his comments concerning the archaeology of accounting systems has questioned the traditional notion of its historical progress showing how research into its practices has become ‘what it is not’. Miller and O'Leary (1987) have also discussed the ‘governable person’, showing how standard costing and budgeting are part of the complex social and organisational management practices that have developed to regulate individual action in the name of economic efficiency (Ryan et al, 2002). Further, the public finance and accountancy management professions have not adopted what might be termed a “critical stance” towards its practices, being trapped within a modernist target setting culture (Armitage and Keeble-Allen, 2009 and 2010). As such, I will discuss the context in which financial management and accountancy operates and the response found within a critical pedagogy that espouses emancipatory and authentic educational practices underpinned by the dialogical process.

Key words: Critical theory, critical pedagogy, dialogue, critical accounting.

Whilst current public and political discourse has directed its rhetoric at the greed and sharp business practices of the financial institutions and stock markets, it is often overlooked that whilst they delivered new found riches under the mantra of ‘masters of the universe’ wider society and those who work in the public sector chose to ignore their dubious working practices and ineffectual regulatory framework. The public sector under New Labour in the UK has experienced a rapid expansion (17%) since 1997 and now employs 6.039 million of the working population and contributes more than 50% to GDP (ONS, 2009). However, whilst extolling the virtues of unprecedented economic growth that New Labour delivered, wider society absolved its political and financial responsibilities, allowing others (for example financial institutions) to take decisions on its behalf. Whilst society thought its new found wealth and economic growth was built on solid fiscal policies it was not prepared to question how the UK was “earning its keep” on the back of dubious financial dealings and the increasing influence of financial institutions in “the city”. Only when the economic meltdown was upon us did we complain of our demise, forgetting that as a collective, society was responsible for its (self-inflicted) downfall and the architects of its own misery. In short it did not practice responsible capitalism. Society at large deferred (and still does) its responsibilities to the powerful (financial) elites who have directed its economic and political fortunes. As such, economic, financial and business practices have not resulted in (more) social justice, social mobility or equality of opportunity (DfES, 2003; OECD, 2008; DfBIS, 2010). This is also true of financial management and accountancy practices, that espouse monetary profit over welfare profit, and where personal values are directed by high remuneration packages, and career progression takes precedence over societal norms and the collective spirit (McPhail, 2001). This is founded upon ‘instrumental reason’ and has resulted in ‘soft relativism’, because capitalism (so we are told) works best when left to the forces of free market economics (Taylor, 1998). Several commentators have previously anticipated such a situation (Armstrong, 1987; Ponemon, 1990 and 1992; Jeffrey, 1993; Gray et al, 1994) and the culpability of accounting education in the demise of, and alienation of the profession from society. As Lehman (1988) (cited by Gray et al, 1994:57) who states that:

“It seems unlikely that accounting students who receive only an occasional random chapter devoted to integrating business and ethics, within a four year university education, are receiving any long-lasting, meaningful, or rich understanding of the complexities regarding ethics in our society.

Accounting students are trained in how to do....This is tantamount to establishing that the first task of teachers is to serve the economy by turning out ‘skilled robots and uncritical consumers for the hi-tech age’ rather than regard the classroom as a place to question rules and standards, a place to direct, formulate and cultivate character and the ethos of life.
Education should, by definition, be a human advance, something we can morally approve of, denoting an increase in human achievement. Can we say that the emphasis in accounting education...entail[s] a qualitative human advance?'

It has also be argued that these attitudes have entered uncritical pedagogical practices and discourse of the financial management and accountancy professions and as McPhail (2001:475) has noted, it would seem that accounting education:

'...provides students with a shallow uncritical attitude towards accounting and the function it performs so that accounting students seem unwilling or unable to critically analyse the function of accounting within society or to take such a critiques seriously'.

As such, for those entering the financial management and accountancy professions, a university education is no longer viewed by students as an opportunity to expand their horizons. Rather it is regarded as a step to claw one’s way to a middling career (The Australian, 2002). As Tilling and Tilt (2002:4) note:

'Critical accounting in the tertiary syllabus should have provided an opportunity for students to develop their ability to think critically about the system in which they would one day work and to question the way that they contributed to an ethical and just society. And surely this is the role of accounting if it is to hold itself out as a profession.'

Whilst critical accounting has a long history of ‘critical’ disciplines from Plato through to Marx and (Gramsci, 1971) that question the hegemony of dominant social and cultural perspectives (see also Armstrong, 1985 and 1987; MacIntosh and Scapens, 1990; Llewellyn, 1993), they are, however, firmly grounded within positivistic and instrumentalist practices of economic efficiency and productivity (McPhail, 2001). This is also true of its education practices that adhere to standardised procedures and prescribed metrics of assessment (Tilling and Tilt, 2004). This is compounded by the use of common modes of module delivery, assessment techniques, and learning outcomes that financial management and accountancy students are subjected to within degree and professional programmes of study. These take no account of the particularities of an individual’s learning needs, the organisational environments they will or do work and function within (see for example, James, 2008, McPhail, 2001), and according to Bonk and Smith (1998):

‘Accounting educators face a common teaching dilemma in higher education today: whether to focus on the “correct procedure” and “cover” the majority of the text material....or adopt themes that more deeply address multiplicative views of knowledge’.

As such, university and professional financial management and accountancy programmes seem to have adopted expediency over excellence, consumerism over connoisseurship, groupthink over genius, and conformity over creativity (see fro example, Tilling and Tilt, 2004; Furedi, 2004; Law, 2007). This has resulted in a marginalisation of professional and vocational programmes of study in favour of what are seen as traditional academic qualifications (Tilling and Tilt, 2004). Furthermore, the assessment and performance of financial management and accountancy students, whether they be on degree or professional programmes of study, has become the quest for what Tilling and Tilt (2004) have called ‘credentialism over education’ and the ensuing debate between the concerns of the student as client or as customer. This has lead to a contract of consumerism between lectures and students, universities and students, and universities and lecturers, all of which are now part of a supply chain of educational products and outcomes (Armitage, 2009). As such, education has alienated lecturers, students and university administrators from each other and has ultimately diminished intellectual freedom, innovation, integrity and the pursuit of education for its own sake. It has been argued that individual creativity and genius has been marginalised and those who possess an enquiring mind are now regarded as “troublemakers” (Panton, 2005). As Collins (1979:18) notes:

‘Business schools are increasingly used as a recruitment channel for managers, but their level of instruction is not generally high. Most business schools prepare their students for a particular first job rather than teaching skills that may be useful throughout the career. Moreover, the particular training taken turns out to be irrelevant as most graduates find jobs outside their own specialty’.
If the financial management and accountancy professions are to adopt social accounting practices (see for example Gray, Owen, and Maunders, 1987; Gray, Owen, and Adams, 1996; Crowther, 2000; Mathews, 2007), it should be achieved in its educative programmes (Laszlo, 2009). This can be achieved by adopting a critical pedagogy, which will be discussed in the next section.

Towards a critical pedagogy: Learning to dialogue – a proposal

Critical accounting perspectives challenge how the practice of modernist accountancy practices support particular economic and social structures and reinforces unequal distributions of power and wealth across society (McPhail, 2001). A critical accounting perspective is one in which accounting does not provide a neutral or unbiased representation of underlying economic facts. It is rather the means of maintaining the powerful positions of those currently in power, and with wealth while holding back the position and interests of those who possess neither (Chua, 1986). It also challenges the perspective that rights and privileges are distributed equally throughout society. Instead, they argue that most rights, opportunities, and associated power, reside in the (power) elites. Moreover, critical perspectives usually adopt a Marxist-inspired approach whose central concern is to study and influence the role of free creative activity in changing and shaping ethical, social, political, and economic life along humanistic socialist lines (De George, 1995; McPhail, 2001).

Critical accounting theory refers to an approach that goes beyond questioning the employment of particular accounting methods. It rather focuses on the role of accounting in sustaining the privileged positions of those in control of particular resources (capital) while undermining or restraining the voice of those without capital (Americ, 1996; Chua, 1996; Davis and Sherman; 1996; Dillard and Tinker, 1996; Galhofer and Haslam, 1996; Neimark, 1996; Paisey and Paisey, 1996; Reiter, 1996). As such, Tinker (2005:101) offers the following definition of critical accounting research as encompassing ‘all forms of social praxis that are evaluative and aim to engender progressive change within the conceptual, institutional, practical, and political territories of accounting’. This is mirrored in the pedagogical engagement of financial management and accountancy practices which use instrumentalist rather than inclusive language, where the ownership of the learning process resides with higher education providers and professional bodies and re-enforced through the discourse of classroom practices (see, for example, Hughes and Moore, 1999a and 1999b).

At the root of these tensions is the domination of the modernist organisation, underpinned by power and authority structures as a means of organisational and social control (McPhail, 2001). This has received attention in the management and critical accounting theory literature (see, for example, Chua, 1986; Lohd and Gaffikin, 1997; Tilling and Tilt, 2004) and challenges the precepts upon which power relations are founded and enacted within organisational settings and the discourse(s) to be found therein. But there has been a tendency for traditional accounting and financial management practices to be located within what Tilt (2002) calls the “mainstream” or positivistic paradigm of practices as opposed to “alternative” (interpretive) theories (see, for example, Chua, 1986). As such, accounting and financial management has traditionally focused upon processes and practices founded upon modernistic ideologies that often deny individuals their voice. As Laughlin (1987:479) has noted:

‘While it is acknowledged that a great deal is known about the technical aspects of accounting, it is argued that little is understood about either accounting’s social roots or the interconnection and interrelationship between the social and the technical’.

McPhail (2001) has suggested there is a dearth of literature that offers insights into pedagogical engagement that goes beyond the instrumentalist and positivistic attitude of traditional accounting practices (see exceptions, for example, Tilling and Tilt, 2004; Tinker, 2005; James, 2008). A significant amount of critical management theory asks questions regarding where powerful discourses reside in organizational settings (Alvesson and Willmott, 2003) and how those who negotiate their lived experiences in oppressive cultures and environments can change their situation by means of emancipatory practices and political action.
through critical pedagogy (see, for example, Freire, 1970, 1987 and 2001; Giroux, 1997). McPhail (2001) identifies that if public service finance and accounting practices are to engage in critical pedagogy, their educational programmes have to enable their participants’ to recognise individuals not as mere units of production or faceless and voiceless automata behind the facts and figures on a balance sheet. As McPhail (2001: 489) notes, accounting educators should:

‘...not confine themselves to accounting education. More critical forms of accounting education require accounting academics to play an active role in the discourse within which the habitus of prospective accounting students’ is shaped and their expectations of accounting education are constructed’.

It can be argued that pedagogy involves the relationship between student and teacher, the learning context, and learning process (Bonk and Smith, 1997; Waters, 2005). This is important for a critical pedagogy and more specifically, to an authentic educational discourse that informs professional and workplace practice, the structuring of opportunities, and to facilitate participation and change (Freire, 1987; Freire and Faundez, 1989; Tadeu de Silva and McLaren, 1996; Billet, 2001; Moore. 2004). Further, Hughes and Moore (1999: 3-4) suggest that ‘pedagogy can be discovered in any social context where knowledge is distributed and used’. Critical pedagogy is engagement with the world, and is more than just superficial contact with “others” and the “what is” that confronts individuals in their daily lives and establishes a relationship of respect, honesty and trust between teachers and students, employer and employee, provider and client, institutions and society (Freire 1972; Freire and Faundez, 1989). It is the humanising of debate that gives the process its value as an instrument for beneficial change.

Critical pedagogy requires those who pass through the educative process of financial management and accountancy programmes to question not only their practice as moral agents, but that they also reach beyond their balance sheets and question the impact their practice will have on society and individual lives (see for example Lehman, 1988 and Power, 1991 as notable exceptions). Freire (1970 and 1972) defined a critical pedagogy as the contextualisation within society, organisations, and history (Lodh and Gaffikin, 1997) and the recognition that accounting is not a science, but a human endeavour (Arrington and Puxty, 1991 and Francis, 1990). This has led some to advocate dialogue as the means for the creation of democratic, emancipatory, and transformative practices within the sphere of pedagogy and communication between individuals and groups (see for example Boal, 1974; Freire, 1970; Bohm, 1996; Isaacs, 1999; Hersmans, 2001; Giroux, 1997; Archer, 2003). For Freire (1970), transformation is central to emancipatory practices and is central to an individual’s awareness that they ‘exist in and with the world’ (Freire, 1972:51) being but knowing subjects who have an engagement of social, historical, political and cultural (Giroux, 1997). Freire (1972:51) coined the word conscientization to capture this concept as ‘conscious beings that men are not only in the world but with the world, together with other men’. For transformative practices to become reality, Freire puts dialogue at the centre of human encounters such as learning and problem solving processes, advocating that it can only be achieved if those involved are exposed to emancipatory practices that nullify powerful discourses (see also Senge, 1990; Schein, 1993; Giroux; Isaacs, 1999; Oswick et al, 2008). This can only be achieved according to Boal (1974:xvi) by the awakening of individual freedom within the context of social-political-economic situations and as a challenge to the ‘given’ dominating orthodoxies of those who occupy positions of power and control and manipulate those with less power (see Tinker, 2005 and Chua, 1986 from a critical accountancy perspective).

Critical Financial Management and Accountancy pedagogy in practice

The ‘Ten Principles of Critical Learning’ that are shared with students at the beginning of their course:

**Principle 1:** Learning and teaching is not merely the transference of knowledge.

**Principle 2:** Learning requires respect, dignity and equity of treatment of students towards each other, tutor towards students, and students towards tutor.

**Principle 3:** Learning requires we take control and responsibility for our personal learning journey.

**Principle 4:** Learning requires we create knowledge together through critical discourse and dialogue.
Principle 5: Learning requires that we attempt to discover how the world works; it is not merely the acquisition of facts.

Principle 6: Learning requires transparency, accountability and justification of our opinions before our peers and tutor.

Principle 7: Learning requires we develop and build relationships through shared understandings by creating a learning community founded on mutual trust and dialogue.

Principle 8: Learning requires immediacy and relevance to our political, social, and cultural contexts. This is called an authentic learning environment.

Principle 9: Learning requires the provision of a safe learning environment, which is fundamental in making us aware of our and others’ feelings and emotions.

Principle 10: Learning requires we learn to listen, suspend our prejudices, and not pre-judge others.

What follows are possible financial management and accounting scenarios for classroom practice and are offered as insights into the creation of a critical financial management and accountancy pedagogy.

Scenario 1: Conscientization and political-social-cultural awareness
One of the challenges facing critical financial management and accountancy educators at the beginning of a programme of study is to open students’ horizons to issues that go beyond the confines of the critical financial management and accountancy profession (see Boyce, 2004 and James, 2006 concerning critical education perspectives). Students’ awareness of their wider political, cultural, and social contexts and the impact these have upon organisational life can lack relevance and, if taught out of context, can lead to alienation. This requires students to move out of their comfort zone and confronted how events beyond their organisational settings affect their professional role as critical financial management and accountancy practitioner’s. The use of readily available information from the media can make an ‘instant impact’ upon students’ awareness of how political, social, and cultural issues effect the critical financial management and accountancy profession. In small dialogue groups, students use the ‘Ten Principles of Critical Learning’ to discuss a current affairs issue of interest from a selection of financial and economic journals provided. They spend an hour discussing their chosen topic or issue considering its political, cultural and social significance, and what impact it has on their professional and organisational practice. The discussion is summarised and presented to other groups.

This simple exercise achieves the following. First, it invites students to dialogue in an open, safe environment with each other. Second, it shows students there is “not a right answer”, but rather a need to justify their answers in the gaze of their peers. Third, it creates an authentic learning environment via inductive engagement with the world, and that it is the understanding of principles rather than a focus upon facts that is important in coming to terms with social, political, and cultural meanings of the issues discussed (Freire, 1970). Fourth, it sends a message to students that critical financial management and accountancy is a human endeavour that goes beyond the rules, regulations, and legislative contents of their organisations and profession.

Scenario 2: Teaching is just not transferring knowledge
How the economy works requires an approach that not only challenges students to think differently, but also gives them the ability to question how it functions. This calls for an inductive approach that locates itself in their everyday reality, or what Biggs and Tang 2007:93) call ‘building on the known’ whereby students are asked to evaluate and provide critical feedback on the following questions:

- What if interest rates rise or fall?
- What impact do interest rates have on the economy if they increase or decrease?
- What happens to your organisation if interest rates increase or decrease?
- How do interest rates affect your life?
Having posed these questions, students discuss them in small groups from a ‘common sense point of view’ and are asked to suspend any pre-conceived ideas as to how they think the economy works. This requires the “teacher” to respond to questions from students who are uncertain of this “alien” topic in an open, Socratic manner by asking probing questions that develop the students’ discussion beyond the confines of their group discussions. At this stage, graphs, mathematics, or technical jargon are not introduced to explain how the economy works. Students “work through their thinking” inductively by discussing the topic and building knowledge through discourse between themselves and the tutor by means of divergent questioning (Biggs and Teng, 2007). A class discussion follows and ‘teacher’ summarises student feedback before giving the ‘official’ version by the use of convergent questioning (Biggs and Teng, 2007) as to how the economy works. Students are often quite amazed how close their ‘naive’ thinking coincides with the ‘official’ textbook version. This approach shows students how they can take control of their personal learning journey. It also reveals how the economy works through political and cultural historical contexts and the competing values and interests of society, commerce, and industry.

**Scenario 3: Authentic learning through critical reflection on practice**

For many students, ethics seems to be a straightforward subject. However, instead of a textbook approach, a case study based on a real life situation is given to students. They discuss and prepare a short (about 10 minute) presentation of their findings and report to their peers, in a feedback session, responses to the following questions: What is your evaluation of the situation? What corporate governance issues does it raise? Is it possible for business to be ethical? What are the implications for critical financial management and accountancy?

This approach produces an authentic learning environment, being contextualised within their personal experience as students have to justify their opinions in the gaze of their peers. They find, (sometimes) to their disappointment, that they cannot decide on a definitive “yes” or “no” to the questions, leading them to challenge the whole notion of what is meant by business ethics or if ethical critical financial management and accountancy practice can exist. The discussions lead them to question: What happens if ethical values conflict with legal requirements? What happens if my values clash with the organisation? How would I handle this in my workplace? The role of the tutor is to listen and observe group interactions and dialogical exchanges so that these used in the summary and feedback session. However, what emerges from this inductive process are typically issues concerning duty, responsibility, moral relativism, legalism versus morality, cultural dysfunction, bullying, power bases and human character. The group presentation and feedback produces further discussion as competing perspectives enter the debate, and shows students the value of discovery through dialogical exchanges.

**Scenario 4: From professional knowledge to professional practice**

Students do not often see themselves as being the experts during their time of study. However, instead of transferring information as in a traditional class situation from teacher to student, the delivery of material can be deigned to help students think about Management and Financial Accountancy within the its current and future developments. This involves students to think and act together in small project teams about how certain concepts can be applied to more effectively to their profession. One current example is the financial crisis and the failure for the Financial Regulatory Authority to address the internal failings of the banking system and the financial markets. Students, in small groups are asked to produce a User’s Guide for “better” ethical and lawful professional practice for a bank or financial institution of their own choosing that is to be used on staff induction courses for new recruits. This for many students can seem to be quite a challenging task as it forces them to explore issues that are outside the mainstream financial and accountancy syllabus of “profit and loss accounts” and “balance sheets”. It asks them to explore aspects of human resources and the nature of induction programmes.
This particular activity requires students to self organise, the input of the tutor being minimal at the “forming” stage of the group work. Whilst this approach appears to be unstructured and lacking a firm direction from the tutor, it is in fact one that enables students to take control of their learning and to explore issues that interests or are a cause of concern to them within the context of the current austere financial climate. In other words, it is an approach that enables students to connect knowledge to practice. The group present their User Guide to their fellow students in a 30 minute presentation and answer session. They are also asked to design and produce learning materials and tasks for new recruits who will participate on their induction programme. Besides presenting their work to their peers, each group member is asked to present a portfolio of their individual contribution they made to the design and presentation of their induction programme.

Scenario 5: Developing awareness of self and other
Students are not always exposed to the demands of Management and Accountancy practice if they follow a full time programme of study, and those who might choose to study for professional qualifications may not be in a senior position to have the experience of chairing a meeting. Leading a discussion within a seminar type environment is a method where students can be provided with an opportunity to develop self awareness and leadership skills required within the “world of work”. The class is divided into two groups, those advocating and those opposing a response to a topic set by the teacher. Students in each group are asked to take on the roles of group leader and debaters, and to prepare for a one hour debate on the topic the following week. This means that no-one escapes presenting their ideas to the opposing side. One student, under the guidance of the teacher chairs the debate. The topic is advanced by the teacher one week prior it the class debate and decides by lots which group is to defend a “yes” or a “no” argument. For many students this can be a difficult exercise to perform. First it forces them to take an affirmative stance, and it may be one that goes against their preconceived ideas they might have on the topic of debate. Second, it forces them to take a more informed and critical stance on the topic. Third, it covers several aspects of the ‘Ten Principles of Critical Learning’ for example Principle 2: Learning requires respect, dignity and equity of treatment of students towards each other, tutor towards students, and students towards tutor; Principle 4: Learning requires we create knowledge together through critical discourse and dialogue; Principle 6: Learning requires transparency, accountability and justification of our opinions before our peers and tutor; Principle 9: Learning requires the provision of a safe learning environment, which is fundamental in making us aware of our and others’ feelings and emotions; Principle 10: Learning requires we learn to listen, suspend our prejudices, and not pre-judge others.

**Implications for critical financial management and accountancy praxis**
If we are to change critical financial management and accountancy pedagogy, we have to challenge the ownership of the “intellectual and moral high ground”. As Freire (1970 and 1996) extols, we have to move the teacher-student relationship from that of object-subject to that of subject-subject. This can only be achieved if financial management and accountancy classroom practice re-evaluates its traditional didactic and dialectical practices. As such, an approach that requires an authentic learning environment is one where learners are engaged in transformational engagement in the socio-historical-political worlds of self and other. This requires a critical pedagogy which asks students to reflect on the social context of critical financial and management and accountancy practice and the power relations underpinning the social context they inhabit as students and practitioners (Thanem and Wallenberg, 2009). As Freire (1996:33) notes, ‘only in this way can we speak authentically of knowledge that is taught, in which the teaching is grasped in its very essence, and therefore, learned by those who are learning’. This also requires educators to submit themselves to a similar attitude whereby they acquire new knowledge in the process of teaching, including knowledge of the process and creation of knowledge-in-transformation.

Whilst critical pedagogy is the genesis of a journey that engenders dignity and respect, it goes beyond these limits by empowering individuals to develop their *creative spirit*. It is advocated here because the process of dialogue is central to organisational life is a point that should not be lost in critical financial management and accountancy pedagogy and practice. As such, classroom practice should develop dialogical practices whereby individuals gain insights that go beyond their socio-historical-political worldviews and in which win-win situations are created in the development of common meanings (Bohm, 1996a). Members of
existing organisations will have already developed a number of different types and forms of relationships between one another and with their organisation. There may be a pre-existing hierarchy or a felt need to protect one’s colleagues, team, or department. There may be a fear of expressing thoughts that might be seen as critical of those who are higher in the organization or of norms within the organizational culture. Careers, or the social acceptance of individual members, might appear to be threatened by participation in a process that emphasises transparency, openness, honesty, spontaneity, and the sort of deep interest in others that can draw out areas of vulnerability that may long have been kept hidden (Bohm, 1996b; Armitage and Thornton, 2009). Organisational dialogue needs to commence with an exploration of the doubts and fears that participation will entail. The creative potential of dialogue allows a temporary suspension of any organisational structures, relationships and power bases (Armitage and Thornton, 2009).

Organisations have inherent, predetermined purposes and goals that are seldom questioned. This can only be challenged and changed within classroom practice if critical financial management and accountancy is to realise the human potential and creative impulses of individuals. As Bohm (1996b:130) notes, ‘In participation we bring out potentials which are incomplete in themselves, but it is only in the whole that the thing is complete’. However, he goes on to note that ‘it is important to communicate and have a dialogue, to listen to each other and everybody. Listening, and sharing these views, then perhaps we can go beyond them’ (Bohm, 1996b:132). It is suggested that because the nature of dialogue is exploratory, its methods continue to unfold shared meanings and understandings. There are no firm rules for conducting a dialogue because its essence is one of constant learning. Dialogue not the just the consumption a body of information, facts, or doctrine imparted by an authority, nor is it merely a means of examining or criticising theories and issues. Rather, it is part of an unfolding process of creative participation between individuals (Bohm, 1996b). This requires critical financial management and accountancy classroom practice to resist and re-think the temptations for teaching in rote learning fashion to a syllabus in order to ensure learning outcomes are systematically “ticked-off” and thus reducing the educational experience to a reductionist and mechanical process. We have to adopt other strategies that “extract” students’ experiences by introducing the notion of understanding what Valentin (2007) identifies as group processes and the dynamics of group work in the early stages of a programme.

Conclusions

If financial and management accountancy pedagogy is to regain a moral high ground, the adoption of a critical attitude is essential in its journey to social acceptability and respectability. I have advocated that this commences in the education of those entering the profession and the adoption of a critical pedagogy that informs ethical and value lead practices. Dialogue is not a panacea; however, apart for a few exceptions, it has been featured little in the extant financial management and accountancy literature. It is not a method or technique designed to succeed all other forms of social interaction, nor will it be useful in all contexts. However, once begun it becomes a continuing adventure that can open the way to significant and creative change by revealing a coherent purpose of shared meanings. The beginnings of a critical pedagogy must commence in the classroom if new entrants to the profession are to acquire the skills of the “collective dance” to enable organisational learning to take place in response to the rapid change of business and organisational environments (James, 2008). The “critical turn” is the recognition of the individual voice in organisational settings, the rejection of the meta-narrative and the acceptance of the personal experiences individuals want to share with the world. This can only take place if educational practices encourage organisational learning environments through dialogue, which supports human freedom, imagination and ethics imbedded in the “cultural norm” of organisational hierarchies. I therefore offer the following to stimulate comment and debate in the furthering of a critical pedagogy within the financial management and accountancy professions:

Critical pedagogy upholds ethical and moral values in the pursuit of individual liberty and freedom. They support and create working environments where individuals can critically judge business and management practices without fear of retribution. They uphold and respect the dignity of individuals by giving them a voice and meaning to their social and work environments in their pursuit of intellectual freedom, fulfilment and expression of thought.
References


