Critical Pedagogy and Learning to Dialogue: Towards Reflexive Practice for Financial Management and Accounting Education

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Abstract
Mainstream accounting historians study accounting in terms of its progressive development of instrumental techniques and practices, this being counterpoised to critical accounting that sees the world as socially constructed, and intrinsically linked to organisational, social and political contexts. This is exemplified by the notion of the “governable person”, and 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. Furthermore, it has been suggested that little critical analysis has been provided of the specific ways in which power may operate through accounting education or the forms that a more radical education might take in the reproduction of social structures, and the maintenance of forms of subordination. In responding to these concerns, this paper will advance a response to be found within a Freirean critical pedagogy that espouses emancipatory and authentic educational practices underpinned by the dialogical process, these being central to reflective and reflexive learning environments. Tales from the field are then offered as insights as to how critical pedagogy, dialogue, and the reflexive turn are articulated within classroom settings in order to create empowering, and emancipatory learning environments before offering some implications for practice. It concludes that critical pedagogy, dialogue, and the reflexive turn are central to the pursuit of individual liberty and freedom in the education process requiring educators to have a heightened awareness of reflective and reflexive pedagogical practices, which can only emerge if learning environments are conducted through the dialogical process, which supports human freedom, and an ethics of respect.

Key words: Critical accounting, critical pedagogy, dialogue, reflection, reflexivity.

Introduction
There has been a growing literature concerning the teaching of management education and techniques (French and Grey, 1996; Reynolds, 1999; Holman, 2000; Cunliffe, 2002; Hagen, Miller and Johnson, 2003). This has occurred against the backcloth of the managerialist underpinnings of contemporary organisational practice, and has led some (see, for example, Case and Silvester, 2000; Currie and Knight, 2003) to suggest that a critical pedagogy for management education is required in order to challenge its instrumentalist orthodoxy. This is also true of the financial management and accountancy profession whose literature is beginning to witness a growing interest in critical perspectives of practice and pedagogy. It has identified tensions between dominant and modernist orthodoxy whose ideological practices are founded upon a measurement and an output driven culture, and those that espouse humanistic, ethical, empowering and emancipatory practices (see, for example,
This paper will first identify the context in which financial management and accountancy education takes place, before proposing critical pedagogy and reflexive practice as a response to its instrumental orthodoxies, these being illustrated with scenarios from classroom practice.

**Financial Management and Accountancy education in context**

The dilemma facing individuals in contemporary organisations is one of competing values, where they are torn on the one hand between the domination of managerial controls that monitor them by performance measures, and on the other, professional structures that demand they adopt an autonomous and ethical attitude towards their work (Armitage and Keeble-Allen, 2009). Hughes and Moore (1999a and 1999b) have also alluded to these issues within the classroom, and the pedagogical engagement of financial management and accountancy students, where instrumentalist rather than inclusive language is used in the ownership of the learning process. At the root of these tensions is the domination of the modernist organisation, which is 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 and educational settings, and the discourse(s) to be found therein.

Foucault refers to powerful discourse as 'regimes of truth' (Couzens and Hoy, 1988:19), enabling us to see knowledge as 'tied to politics, that is to power'. As Dreyfus and Rabinow (1983) have noted, Foucault’s desire was to understand power relations, and the mechanisms of power that effect everyday lives (cit. Townley, 1993), and is associated with practices, techniques and procedures not institutions (Chua, 1986). As Townley (1993) notes ‘Power is employed at all levels and through many dimensions’ and ‘Thus questions such as “who has power?” or where or in what, does power reside?’ are changed to what Foucault termed the “how” of power: those practices, techniques, and procedures that give it effect’. Power and knowledge relations are seen as inextricably interwoven (see, for example, Eribon:1991; Giroux, 1997) and according to Usher and Edwards (1994:85) ‘modernity's liberal-humanist paradigm which is dominant in western industrialised countries and whose influence spreads even wider, accustoms us to seeing knowledge as distinct from, indeed as counterpoised to power’. In this view, they claim that 'knowledge is a (disinterested) search for truth which power gets in the way of and distorts'. They go on to posit the view that the implication is, therefore, that ‘truth and knowledge are only possible under conditions where power is not exercised’ (Usher and Edwards, 1994:85).

Beliefs, theories and values are relative to the age or society that produced them and not valid outside those circumstances. All knowledge is socially produced and is therefore biased since social interests distort it. Independent standards of truth are unfounded. As Kincheloe and McLaren (1998) have argued that valid knowledge can only emerge from a situation of open, free and uninterrupted dialogue that takes the form of self-conscious criticism, a point alluded to by McPail (2001: 489) who notes that 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’

Armitage and Keeble-Allen (2009) have also criticised the finance and accountancy management professions for its lack of a “critical stance” towards its practices, being trapped within a modernist target setting culture. These practices are also evinced within universities who, in response to the competitive environment, and in meeting the demands made by government policies, have reduced teaching to a “technical” and micro-managed activity to ensure that pre-determined learning outcomes are achieved to ensure that a universal student learning experience is attained. This has moved Munck (2008) to question the role of universities stating that ‘most universities have an uneasy conceptual relationship with their students. Are they clients simply paying for a service they can provide?’ This conceptual relationship is further confused as there has been a marginalisation of professional and vocational programmes of study, for example, financial management and accountancy in favour of what are seen as more traditional academic qualifications (Tilling and Tilt, 2004). It has been argued that financial management and accountancy education has become uncritical, and has diminished intellectual freedom, innovation, integrity and the pursuit of education for its own sake, and as McPhail (2001:475) to notes:

‘....it seems reasonable to conclude that powerful multinational companies directly determine at least part of what accounting students are taught. From the literature, it would seem that accounting education provides students with a shallow uncritical attitude towards accountancy and the function it performs so that accounting students seem unwilling or unable to critically analyse the function of accounting within society or take such critiques seriously’.

There has been a tendency for traditional accounting and financial management practices to be located within what Tilling and Tilt (2004) call the ‘Mainstream’ or positivistic paradigm of practices as opposed to ‘Alternative’ (interpretive) theories (see, for example, Chua, 1986). 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.’

Accounting and financial management has traditionally focused upon processes and practices that are 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’. Miller and O’Leary (1987) have shown how standard costing and budgeting are part of complex social and organisational management practices that have developed to regulate individual action in the name of economic efficiency. This is supported by Hopwood (1987) who
questions from a Foucauldian perspective the historical progress and the archaeology of accounting systems that research into its practices advances, and advocates positivistic and instrumental techniques, which are firmly located in the drive for efficiency and measurable outputs. Ryan et al (2002) have also noted that mainstream accounting historians study accountancy in terms its progressive development of instrumental techniques and practices, which are counterpoised to those of critical accounting that sees the world as socially constructed, and intrinsically linked to organisational, social and political contexts. Furthermore, the tension between accountancy’s instrumental practices and its lack of critical education perspectives is also a concern for McPhail (2001). According to McPhail (2001:471) discussions in the critical accounting literature do not appear to be grounded within the well-established critical education literature and that:

‘Little critical analysis has been provided of the specific ways in which power may operate through accounting education, or the forms of a more radical education might take; or of the theoretical problematic of the dialectical tension that exists between both possibilities (that is between emancipation and domination). Given the significant and perhaps even primary role that social theorists have ascribed to education in the reproduction of social structures, and the maintenance of forms of subordination, this seems surprising.’

With a few exceptions (see, for example, Bonk and Smith, 1997; Tilling and Tilt, 2004; Waters, 2005; Tinker, 2005; James, 2008) there is a dearth of literature that offers insights into pedagogical engagement that goes beyond the instrumental, and positivistic attitude of traditional accounting practices (McPhail, 2001). However, a response can be seen in the growing amount of critical accountancy management theory literature that asks questions regarding where powerful discourses reside in organizational settings, 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. It explicitly challenges how the practice of its modernist practices tend to support particular economic and social structures, and reinforces unequal distributions of power and wealth across society (McPhail, 2001). The view promoted by researchers and practitioners operating from a critical accounting perspective is that accounting does not provide a neutral or unbiased representation of underlying economic facts, but is rather the means of maintaining the powerful positions of those currently in power and possess wealth, while holding back the position and interests of those who possess neither (Chua, 1986). They argue that most rights and opportunities reside with 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 challenges, and focuses on the role of accounting in sustaining the privileged positions of those in control of particular resources (capital) in their undermining or restraining of the voices the unprivileged (Chua, 1996; Davis and Sherman, 1996; Dillard and Tinker, 1996; Galhofer and Haslam, 1996; Neimark, 1996; Paisey and Paisey, 1996; Reiter, 1996). Tinker (2005:101) in response to the foregoing, offers the definition of critical accounting 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’. However, despite the forgoing, McPhail (2001) has noted whilst critical accounting has a long history of “critical” disciplines from Plato through to Marx that question the hegemony of dominant social perspectives (see also Armstrong, 1985 and 1987; MacIntosh and Scapens, 1990; Llewellyn, 1993) it is firmly grounded within positivistic and instrumentalist practices of economic efficiency and productivity. This is also true of its education practices that adhere to standardised procedures and prescribed metrics of assessment, which use common modes of module delivery, assessment and learning outcomes (Tilling and Tilt, 2004; James, 2008). As McPhail (2001:475) has noted:

‘Evidence from the literature would seem to suggest that accounting education fits Correspondence Theory ominously neatly. There is a well-established argument within the critical accounting literature that accounting serves capitalism because of the role it performs in society’.

This has led McPhail (2001) to question the foundations of accountancy education practices, curriculum design, and delivery as lacking a critical attitude or what McPhail calls the “process of becoming” that questions its wider social responsibilities. This lack of questioning is couched within the backdrop of a contemporary university education system that is driven by a certification, and target driven culture of its degree programmes, and professional bodies that value success by the number of examination pass rates (Bonk and Smith, 1998). As Munck (2008:2) notes ‘The global market place for ideas, commercialization, and increasingly for researchers and students, has transformed the university into a player in a global game. This game is, of course, competition in terms of global ratings’. Armitage (2009) has also noted that universities have also had to respond to the growing demands of a league table, contractual, and consumerist culture which now pervades the higher education system. The advent of student fees has heightened students’ awareness of their consumer rights, seeing education in the same vein as a product to be bought, used and consumed. This has resulted in universities micro managing curriculum by means of learning outcomes, and the standardisation and delivery of subject content with “production line” and “text book” teaching practices in order to ensure a universal learning experience for every student studying the same programme, and to ensure that students obtain the highest degree classification possible (Bennett, 1998; Davis and Thomas, 2002; Tilling and Tilt. 2004; Tinker, 2005). As Bonk and Smith (1998:268) note:

‘In stressing a knowledge retention or “student as sponge” learning metaphor, problems addressed within conventional classroom settings are usually well-structured and discipline specific. While a traditional approach presents massive amounts of information, minimal time is allowed for discovering data relationships and possible inconsistencies. Certainly many introductory and intermediate accounting courses are taught with hurried coverage of information with student assessment based on the ability to reproduce correct answers and apply standardized procedures in independent testing situations’.

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 the
student as customer. This has led 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 services (Armitage, 2009). This has been exacerbated according to Grey (2005) by ‘the context for the development of management education was very much that of the emergence of complex, large-scale industry, and, associated with that, the growing separation of ownership and control’, and where the banking method dominates business, financial and accountancy education. Munck (2008:7) echoes these sentiments when citing Banks (2003) that in reality ‘it is the universities that are failing in their traditional educational function. Therefore, we should grasp the nettle and admit that most universities have not done a terribly good job of educating global citizens in a diverse world’.

**Critical pedagogy and reflexive practice**

Freire (1970 and 1972) argues that dialogue and critical reflection are central to critical pedagogy, and what he called a problem posing education that focuses upon the concerns of the student-teacher relationship, the learning context and the process of learning. Freire describes this process as an education of liberation and he uses the concept of conscientization as a means whereby individuals gain critical awareness to overcome the oppression of their situation, and to achieve their socio-cultural reality which shapes their lives, and to collectively transform that reality. Transformative pedagogy according Freire (1972) is central to humanistic and emancipatory practices, whereby individuals ‘exist in and with the world’. Freire (1972:51) notes that conscientization is where ‘Only men, as “open” beings are able to achieve the complex operation of simultaneously transforming the world by their action and grasping and expressing the world’s reality in their creative language’. For an individual learner, conscientization is the process of developing their sense of being a subject, and of apprehending their ability to intervene in external reality (McCowon, 2006). Gajardo (1991:40) notes that conscientization also introduces notions of reflexivity into the learning process, and that a conscientized person is the ‘subject of the processes of change, actor in the management and development of the educational process, critical and reflexive, capable of understanding his or her reality in order to transform it’. Freire contends that people must first (critically) recognize how their reality comes into being so that their ‘transforming action can create new realities, which makes possible a fuller humanity’ (Freire, 1972:29).

Critical reflection is central to understanding reality and an individual’s relationship with the world and ‘Consciousness is constituted in the dialectic of man’s objectification of and action upon the world. However, consciousness is never a mere reflection of, but a reflection upon, material reality’ (Freire, 1972:53). The process of conscientization has two central pedagogical features: dialogue and problematization. Freire’s conception of conscientization is just not verbal interaction, as traditional education is, this being regarded as ineffective and a mono-directional transmission of knowledge from teacher to student via the so-called banking education method, but rather it can only be achieved through a dialogical encounter, where the student is fully involved in the educational process (McCowon, 2006). For Freire (1972:57) the “banking” method of education emphasises permanence and becomes reactionary, whereas problem posing education does not accept neither a ‘well behaved present nor a pre-determined future...it roots itself in the dynamic present and becomes revolutionary’. As Freire (2001:65) further notes, critical education practices requires:
‘My respect as a teacher for the student, for his/her curiosity and fear that I ought not to curtail or inhibit by inappropriate gestures or attitudes, demands of me the cultivation of humility and tolerance. How can I respect the curiosity of the students if, lacking genuine humility and a convinced understanding of the role of the unknown in the process of reaching the known, I am afraid of revealing my own ignorance? How can I consider to be an educator, especially in the context of open-minded and enlightened teaching practices, if I cannot learn to live – whether it cost me little or much – with what is different? How can I be an educator if I do not develop in myself a caring and loving attitude toward the student, which is indispensable on the part of one who is committed to teaching and the education process itself’.

Freire (1976) describes the process of conscientization as having three stages, where the learner moves from magical, to naive, and finally to critical consciousness. However, Roberts (1996:187) notes that this three stage categorization is absent in his later work, adopting instead a view of conscientization as being:

‘not as a progression through a finite series of steps with a fixed set of attitudes and behaviours to be achieved, but rather as an ever-evolving process. Constant change in the world around us requires a continuous effort to reinterpret reality’.

Freire is emphatic that this learning process is one of praxis, being a dialectic of reflection and action, and the gaining of critical consciousness will not of itself transform the world (McCowon, 2006). As Freire (1972:47) notes ‘this discovery cannot be purely intellectual but must involve action; nor can it be limited to mere activism, but involve serious reflection’. Furthermore, conscientization is not a purely one of individual development, as is must be located within the context of the collective, in mutually supportive horizontal relationships (McCowon). According to Bolton (2001) critical pedagogy and effective reflective practice is a dynamic and challenging process, and requires those who partake in its process learn to question, through dialogue, their personal and professional practices, and the impact these will have on the wider society and individuals they interact with (Lehman, 1988; Power, 1991). However, some have challenged what is seen as the paradox of critical pedagogy. For example, Hart (1995:1) has questioned the danger of vanguardism and the dominance of “authoritative voices” stating that ‘the term “emancipatory learning” resonates with the elitism of a well informed “objective” professional educator who has figured out how to use leaning methods to educate the ill-informed masses who are in the grip of domination’. It has also been argued that any intervention, especially in classroom situations, entails its own powerful discourses, and associated relations between the teacher and learner (Usher et al, 1997). As Bolton (2001:29) notes ‘People cannot be “empowered” or “given a voice” by a more powerful other (tutor, for example); they can only give it to themselves’ and as Usher et al (1997:87) note in their critique of critical pedagogy:

‘We become active knowing subjects but now we subjectify ourselves rather than being subjected by others. We think we have mastered the power that imposes itself from “outside” only to find that it is now “inside”. We have the power, indeed the obligation, to exercise our “freedom” but we are not thereby empowered to affect our social and political environment’
As Usher et al. 1997:87 and 190) have noted ‘the most effective forms of power are those which are not recognised as powerful but as enabling or “em-powering”.....The drive for emancipation may itself become oppressive’. It can be argued that whilst critical pedagogy offers hope, it does not necessarily entail the emancipation or the empowerment for the self determination of an individual, and as Bolton (2001:29) who calls the Freirean approach the “Path to Freedom” model notes:

‘This model asserts that the reflective practitioner will automatically bring people in an upward curve from ignorance to knowledge, from political passivity to effective action. But this certainty is based on nothing more than assumption that a greater understanding of ourselves or the world will make things better. In the personal sphere this model asserts that these can be self-actualising processes, in which each practitioner will find the real me, the me they were intended to be’.

Bolton (2001) has responded to the forgoing, by advancing what she calls a “Through the looking glass” approach to learning where she compliments the transformative and reflective principles of the Freirean critical pedagogy with a reflexive turn. This she claims, locates the individual as self in the centre of their social, political, and cultural contexts by shifting the burden of self realisation and determination away from any interventions the teacher may make in the learning process, however well intentioned their motives might be, onto the individual (student) as the creator of their own ‘social, political, and psychological position and reality, and to question it, as well as their environment’ (Bolton, 2001:31). Siraj-Blatchford and Siraj-Blatchford (1997:237) note that reflexive practice involves making connections between our personal lives and professional careers, and defines this as ‘the self-conscious co-ordination of the observed with existing cognitive structures of meaning’. As Prpic (2006:400) notes it is important to distinguish between reflexivity as a position, and reflectivity as a general process. At the heart of this differentiation is ‘the thinking that a position of reflexivity, or of an ability to locate ourselves in the picture, is complemented by a process of reflectivity’, and as Steier (1995:163) notes, reflexivity is when ‘we contextually recognise the various mutual relationships in which our knowing activities are embedded’. According Roebuck (2007) reflexive practice together with reflective practice can be described as a process of inquiry which facilities appreciation and understanding of contextualised views (outside the learners own experience), a deeper learning experience, the development of ideas, and conditions for actual change, as Archer (2003:19) notes:

‘Were we not reflexive beings there could be no such thing as society. This is because any form of social interaction, from the dyad to the global system, requires that subjects know themselves to be themselves. Otherwise, they could not acknowledge that their words were their own and that their intentions, undertakings and reactions belonged to themselves. Without this, no two-person interaction could begin, let alone become a stable relationship’

Cunliffe (2004) notes that reflexivity is where students and the teacher are engaged in a process where their roles are more equal and where ‘Critically reflexive practice embraces subjective understandings of reality as a basis for thinking more critically about the assumptions, values, and actions on others’. According to Cunliffe (2004:407) reflexive practice is therefore important to management education,
because ‘it helps us understand how we constitute our realities and identifies in relational ways, and where we can develop more collaborative and responsive ways of managing organizations’. Cunliffe (1999:8) suggests critical theory draws on social constructionist suppositions that we construct social realities between us in our interactions (Prasad and Caproni, 1997), and that we need to recognise critical management suppositions and reframe them in the ‘context of everyday lived experiences and our ideas of learning’ and that ‘organisational realities and identities are interwoven in a continuous process of mutual construction; we co-construct our realities in our conversations. Accordingly our knowledge of the world is also constructed through interaction because we make sense of what is happening around us as we talk. As Glass (2001:21) notes human beings inhabit, and are inhabited by, the structures, institutions, social relations, and self-understandings that comprise a people’s culture, and that:

‘The practice of freedom, as critical reflexive practice, must grasp the outward direction, meaning, and consequences of action, and also its inward meaning as a realization and articulation of the self. Therefore, education as a practice of freedom must include a kind of historic-cultural, political psychoanalysis that reveals the formation of the self and its situation all their dynamic and dialectical relations’.

Prpic (2005) has also proposed that reflexive practice is an ongoing process of examining and refining how we operate in our professional work, and as an approach for self-awareness and knowledge. Essential to this approach is individual reflection and dialogue with others, which emphasises the need to appreciate and understand views outside individual personal experience, and which she describes by her “tri-view” model of reflexivity as:

**Stage 1:** The intra-view stage is where an initial reflection process takes place and the participant (student) attempts to find a deeper understanding of a new concept, an experience or of self. Understanding and meaning are acquired through active and deliberate individual reflection facilitated through contemplative thinking, and where the individual comes to see themselves differently in the world, and that the views of the collective matter to aid the development and understanding of knowledge.

**Stage 2:** The inter-view stage is where active discussion takes place, Here, the student may find new assumptions about knowledge, and where the self and the world are challenged. This requires a commitment to understanding other views, whereby dialogue is central to this process.

**Stage 3:** Here the views of the individual or collective are considered (students and teachers together), and requires individuals to actively reflect on their initial thought in light if the discussions that have taken place in the inter-view stage.

The forgoing suggests that the reflexive turn is where knowledge and understanding are seen as something students and teachers co-construct according to the needs and wants of the student and where ‘Their relationship and their roles will be constantly under reflexive review’ (Bolton, 2001:32). It is an approach, founded within critical pedagogy and dialogue that recognises the power relations between those who teach
and those who are taught, these being central to the learning process for truly
democratic, empowering and emancipatory practices both for the student and teacher
alike (Bolton, 2001).

Critical pedagogy, dialogue and reflexive practice: Tales from the field

Bolton (2001:31) notes ‘There can be no specific way of working which
supports another to “free” themselves from their social, political, and psychological
constraints’. It is only when the student takes control of their own destiny can it be
claimed that emancipatory and empowering practices are to be found in a practical
sense. For this to take place critical pedagogy must reach beyond its transformative
and reflective practices, to those that allow the reflexive turn of both teacher and
student to take place in classroom practices that makes the unfamiliar familiar,
provide a space for continual questioning through the dialogical process, and that the
only thing that is certain is uncertainty.

What follows are “Tales from the field” which illustrate how critical
pedagogy, dialogue, and reflexivity are embraced and enacted in reality. The
scenarios presented attempt to take into account the holistic situational context of the
student, their relation to other people and place, and the reflexive turn which
(crucially) encourages them to be aware as possible of their own social, political, and
psychological position, and to question their own environment (Bolton, 2001). The
intentions of these scenarios are to enable students to formulate their own questions
about situations in which they find themselves (reflective), and the self they find there
(reflexive). These questions according to Bolton (2001:32) ‘are almost bound to be
different from the ones they thought they might ask before they undertook the
reflective and reflexive processes’. The scenarios, taken from actual classroom
practice, illustrate how questioning leads students to question through discovery via
dialogue with their fellow students, and tutor how their initial assumptions about the
world can be challenged and changed.

Scenario 1: Conscientization: Making the unfamiliar familiar

Freire (1972) adopted the term conscientization to describe the process
whereby people, not as mere unreceptive recipients, but as knowing subjects achieve a
deepening awareness both of the socio-cultural reality which shapes their lives, and of
their capacity to transform that reality in coming to understand their view and place in
the world. Lodh and Gaffikin (1997) have also noted, accounting is not a science, but
a human endeavour, and making students aware of wider political, cultural, and social
contexts and their impact upon organisational life can lack relevance if taught out of
context, leading to alienation. 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). This requires students to move out of their
comfort zone and be confronted as to how events beyond their organisational settings
affect their professional role as critical financial management and accountancy
practitioners. 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 group’s students choose 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. This is summarised and feedback to other peer groups.

This simple exercise achieves four outcomes. First, it invites students to dialogue in an open, safe environment with each other, an important aspect at the beginning of a programme of study. Second, 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 the ownership of opinions and knowledge is not solely the ‘gift of the teacher’ or of textbooks. 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. Fourth, it also 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. The forgoing suggests that critical reflection and the exposure through dialogue to the multiple contents which subject material is situated in may foster critical thinking, curiosity, motivation to learn and result in a deeper learning experience (Biggs and Moore, 1992; Krause, 2005; Roebuck, 2007).

Scenario 2: Teaching is just not the transferring of knowledge

Teaching is just not the transferring of knowledge (Freire, 1970), it is about questioning personal assumptions, and coming to terms with self doubt, and making the uncertain certain. Learning how the economy works is invariably a challenge for students, and teaching it as an economist would do is not necessarily the right approach. For students to learn ‘how the economy works’ requires an approach that not only challenges them 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 do you understand by interest rates? How does it affect your life? What impact do they have on the economy? What if they rise or fall? What impact do they have on your organisation? What impact do they have for you as and critical financial management and accountancy professional?

Having posed these questions, students discuss them in small groups from a ‘Common sense point of view’ and they are required 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. 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) call divergent questioning. 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 can be quite surprised how close their “naive” thinking coincides with the “official” version as given in a textbook. Shor (Shor and Freire, 1987:49) advocates the notion of “illumination” to underpin this approach as follows:

‘I’d like to think of illumination as a ‘teachers reward. Liberating education can offer rewards hard to get from other approaches now. It calls upon
teachers and students to see our work in a global context, giving it a Utopia spirit missing elsewhere... Traditional methods, the transfer-of-knowledge approaches are burdensome precisely because they can’t work! They produce a tremendous student resistance we have to trek through in class. The dialogical method is work also, but it holds out a potential of creativity and breakthrough which gives it unusual rewards, mutual illumination’

This approach shows students how they can take control of their personal learning journey and reveals also how the economy works through political and cultural historical contexts, and the competing values and interests of society, commerce, and industry. They are then asked in groups do a ‘task of the week’ and to present their findings the following week to their colleagues. They are asked to consider how the economy works from a slightly different perspective: What do you understand by inflation? How does it affect your life? How does it affect the economy? What if it rises or falls? What effect does it have on your organisation? What impact does it have for you as critical financial management and accountancy professional? Students are then asked to draw a rich picture or concept map to show the development of their reasoning and how different issues and elements of the economy link together (Bednar and Day, 2009; Armitage and Keeble-Ramsay, 2010).

**Scenario 3: Dialogue and learning through critical reflection on practice**

For many students ethics appears to be a straightforward subject. However, instead of the usual textbook approach, a case study based on a real life controversial situation is given to students so they can grapple with ethical dilemmas that have meaning to them as critical financial management and accountancy professionals and without having to first grasp any associated terminology. Using their personal and professional knowledge and experience they discuss and prepare a short (about 10 minute) presentation of their findings and report to their peers in a plenary 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?

The discussions can be robust as students defend and illustrate their points using real life examples. Students soon discover that they are not just exchanging their views about ethical and moral practice; they are also on a path of self-discovery which challenges their personal and professional value systems. This approach produces an authentic learning environment, being contextualised within their professional experience and students have to justify and be held to account to their opinions. 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?

Tutor input is initially sparring, leaving groups instead to discuss their thoughts for up to an hour. 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. Whilst these might appear to be “obvious” outcomes, it is important to realise how
students have discovered these issues by their own reasoning through dialogical exchanges, and shows they “know a lot” about ethics prior to them being introduced to ethical theories. The interaction between students and teachers is central to the creating of new understandings, and to develop ‘clear and compelling ethical positions’ and create ‘feelings of obligation on the part of others’ (Water, 1988:179). The critical reflective and reflexive interactions through the dialogical process are central in the enactment of the sense making process, and questing how taken for granted aspects of reality can shape new conceptualisations of how the world works.

**Implications for financial management and accountancy practice**

If we are to change traditional financial management and accountancy pedagogy we have to challenge the ownership of its “intellectual and moral high ground”. As Freire (1970 and 1972) extols we have to move the teacher-student relationship from that of object-subject to that of subject-subject. As Valentín (2007:179) notes ‘creating dialogue calls for an active role on behalf of the tutor: mediation, posing problems, encouraging participation’. However, this can only be achieved through dialogue, and demands of educators to challenge their own teaching practices whereby they reject the “banking” education and for educators ‘to “problematize” and to use the critical faculty (Freire, 1972). Laszlo (2009) has called for the financial management and accountancy professions to challenge their traditional positivistic practices, and adopt what others have called “social accounting practices” (see, for example, Gray, Owen, and Maunder, 1987; Gray, Owen, and Adams, 1996; James, 2008).

As illustrated in the forgoing scenarios financial management and accountancy classroom practice has to re-evaluate its traditional “text book” approaches, and adopt in the vein of what Marx (1962:212) advocated a ‘relentless criticism of all existing conditions, relentless in the sense that the criticism is not afraid of its own findings and just as little afraid of conflict with the powers that be’. An approach that requires an authentic learning environment is one where learners are engaged in transformational engagement of their socio-historical-political worlds of self and other (Freire, 1970). By challenging their political, social, cultural, historical, and professional contexts that they find themselves in, and in recognising this new “status” of their reality, individuals (students) will be able to critically reflect upon their situation, and take the initiative to enact change, for example, through an ethics for social good or by modifying personal and group behaviours of colleagues in the workplace. This requires a pedagogy that challenges students to reflect, and become reflexive of the social context in which financial and management and accountancy practice is played out within, and the power relations underpinning the social context they inhabit as students, and as practitioners (Thanem and Wallenberg, 2009). As Freire (2001:33) notes ‘Only in this way can we speak authentically of knowledge that is taught, in which the taught is grasped in its very essence and therefore learned by those who are learning’. This also demands that educators have to submit themselves to a similar attitude whereby they acquire new knowledge in the process of teaching, not just the facts of subject knowledge, but knowledge of the process and creation of knowledge-in-transformation. It can therefore be argued that dialogue, as described in the forgoing scenarios is central to the learning process, and that classroom practice should develop practices whereby individuals gain insights that go beyond their socio-historical-political worldviews (Bohm, 1996a). 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), and because the nature of dialogue is exploratory, it’s meaning, and methods continue to unfold. There are no firm rules for conducting a dialogue because its essence is constant learning - not just the result of consuming a body of information or doctrine imparted by a teacher to their students, nor as a means of examining or criticising a particular theory or programme, but rather as part of an unfolding process of creative participation between individuals (Bohm, 1996b).

The use of dialogue as illustrated in the scenario’s, requires financial management and accountancy classroom practice to resist, and re-think the temptations to adopt rote learning approaches in order to ensure learning outcomes are systematically “ticked-off” thus reducing the educational experience to a reductionist, and mechanical process. It has to adopt other strategies that “extract” students’ experiences by introducing the notion of “understanding”. For example, Valentin (2007) identifies group processes, and the dynamics of group work in the early stages of a programme as essential to the notion of “understanding”, and Dehler et al (2001) argue for the reversing of the teacher-student relationship where students are encouraged to take responsibility for their own learning. As such, financial management and accountancy pedagogy has to ‘go beyond the cognitized and apolitical notion of critical thinking as a generic skill limited to skill building, problem-solving, self-reflection and questioning’ (Thanem and Wallenberg, 2009:190). The challenge can be summarised by the ‘Ten Principles of Critical and Reflexive Learning’ which are underpinned by Freire’s notion that education should be rooted in the present, and should pose problems about our lives in the here and now:

**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 fellow students, 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 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.

**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 to be authentic requires immediacy and relevance to our political, social and cultural contexts.

**Principle 9**: Learning requires the provision of a safe learning environment 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.
Conclusions
Critical pedagogy, dialogue, and reflexivity are central in the education process that uphold and respect the dignity of individuals in their pursuit of intellectual freedom, and expression of thought. This requires educators to have a heightened awareness of reflective and reflexive pedagogical practices, which can only emerge if learning environments are conducted through the dialogical process. Educators have to be more responsive to the opportunities dialogue presents to them and their students alike, whereby they can both engage in critical reflection and the reflexive moment of their practices through the dialogical process. As Freire (1970:90) states ‘The task of the dialogical teacher.... working on the thematic universe.... is ‘to “re-present” that universe to the people from she or he first received it – and “re-present” it not as a lecture, but as a problem’. The beginnings of a critical and reflexive pedagogy must commence in the classroom if new entrants to the financial and management accountancy profession are to acquire conscientization, and the skills of the “collective dance” to enable organisational learning to take place beyond the confines of traditional classroom environments, however these might be defined. Critical pedagogy, and dialogue, together with the “reflexive turn” is central in acknowledging the individual and their voice, enabling them to problematize themselves and their roles within political, social, and professional situations that they will or do find themselves, in order to question and reject the meta-narrative of those in authority over them.

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