A Critical Theory and Postmodernist Approach to the teaching of Accounting Theory

by

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Abstract

This paper outlines my teaching philosophy for the Accounting Theory subject. A Critical Theory and Postmodernist approach is recommended, which makes full use of non-accounting "tangential" material (Boyce, 2004) and material from popular culture (Kell, 2004; Nilan, 2004). The paper discusses some classroom interactive activities, as well as interview results from interviews conducted with eleven international students and one Australian student at Charles Sturt University. The teaching approach proposed in this paper is to conduct classroom interactive activities which study theories and research results from a range of disciplines in order to illustrate key points that apply equally as much to accounting theories and the accounting research process, e.g. the Positive/Normative dichotomy. Classroom interactive activities are discussed in class using the "dialogical approach" to education recommended by Freire (1996), Kaidonis (2004), Boyce (2004), and Thomson and Bebbington (2004). Once students gain experience in studying material from outside accounting, the interview results suggest that they are then better motivated (Wynder, 2006) and better equipped to study and evaluate accounting theories.

Keywords: Critical thinking; Dialogical approach; Generic skills; Popular culture; Postmodernism; Sociology of education

1. Introduction and literature review

1.1 Critical Theory and Postmodernism

Although not often used in the same sentence, Critical Theory and Postmodernism share commonalities. Both have a common "enemy" in the form of economic rationalism and managerialism. In Section 1 of this paper, I put forward my view that the dominance of economic rationalism in Australian secondary schools and universities has been a damaging trend (Parker, 2002; Lovat, 2004; Boyce, 2004). Both Critical Theory and Postmodernism are presented here as an over-arching "alternative perspective" that understands the dangers and limitations associated with economic rationalism, both within education and more broadly.

Critical Theory, which is neo-Marxist (Wallace and Wolf, 1999, p. 69), seeks to challenge the prevailing orthodoxy of economic rationalism by indicating its harmful effects on individual and societal well-being. In Marxist terms, late-stage capitalism

leads to alienation (Kincheloe and McLaren, 1997, p. 51). In secondary education, a Critical Theory tradition is often (but not always – see Boyce, 2002) associated with the liberal whole-of-person approach to education.[1] Using the whole-of-person approach education's primary goal is seen to be the fostering of civic consciousness (Lovat, 2004, p. 107) and generic skills. Critical theorists believe that the fostering of personal adaptability in "the jobless future" or the "post-work era" (diFazio, 1998; Esposito et al., 1998) is one of the most important benefits that education can offer (Kincheloe and McLaren, 1997, p. 52). By contrast, under the "vocational perspective", the goal of education is assumed to be meeting the immediate needs of business. The vocational perspective is the end result when economic rationalism is allowed to dominate educational policymaking and this is permitted by the societal elite. The vocational perspective is most closely connected to the sociologists of the *functionalist* tradition, such as Auguste Comte (1789-1857), Herbert Spencer (1820-1903), Emile Durkheim (1858-1917), Vilfredo Pareto (1848-1923) and Talcott Parsons (1902-1979) (Wallace and Wolf, 1999, pp. 19-45). Within the functionalist and neo-functionalist traditions, the differentiation of roles in society is an important positive and stabilizing feature of the industrialized world (Wallace and Wolf, 1999, pp. 19-45).[2] In the functionalist worldview, the vocational perspective thus represents a logical response by industrialized societies to the need for specialization of tasks.

In this paper "Critical Theory" refers to the neo-Marxist (Walcott and Wolf, 1999, p. 69) school of sociology centering historically on the Frankfurt School (Wallace and Wolf, 1999, pp. 100-105). The most influential Frankfurt School sociologists are Theodor Adorno (1903-1969), Max Horkheimer (1895-1973), Herbert Marcuse (1898-1979), and Erich Fromm (1900-1980) (Kinchaloe and McLaren, 1997, p. 51; Wallace and Wolf, 1999, p. 100).[3] The leading present-day sociologist working within the Critical Theory tradition is the Frenchman Pierre Bourdieu (Wallace and Wolf, 1999). The alternative to Critical Theory within contemporary sociology remains the *functionalist view* (Wallace and Wolf, 1999, chap. 2).

The Critical Theory perspective is socialist; for the most part Critical Theorists believe in the ideal of a future socialist utopia.[4] Critical Theorists encourage and facilitate social action for the purpose of precipitating social change; it is not a pragmatic position nor is it a positivist worldview. As one anonymous reviewer to an earlier version of this paper points out, Critical Theory is normative because it aims to

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[1] Boyce (2002, p. 591) argues that there are three primary approaches to education: the vocational, the liberal whole-of-person, and the critical. He notes that the third approach can possibly be accommodated within the second. I maintain that position here by assuming that the whole-of-person approach and the critical approach can be combined in practice in the classroom by a critical accounting educator.

[2] The classic work on role differentiation within the functionalist tradition is Durkheim (1964).

[3] The Frankfurt School was originally based at the Institute of Social Research (founded 1923) at the University of Frankfurt, Germany (Kinchaloe and McLaren, 1997, p. 51; Wallace and Wolf, 1999, p. 100). Adorno, Horkheimer, Marcuse and Fromm, all of Jewish descent, fled Germany for America in the mid-1930s. Marcuse worked for the U.S. State Department until the Korean War and after that returned to academia, teaching at Columbia, Harvard, Brandeis and University of California San Diego (Wallace and Wolf, 1999, p. 100). Fromm worked in New York as a psychoanalyst until his wife's declining health caused him to migrate to Mexico in 1949 where he founded the Department of Psychoanalysis at the National Autonomous University of Mexico (Wallace and Wolf, 1999, p. 100). Adorno and Horkheimer both returned to Germany after World War Two; The Institute of Social Research was re-established there in 1949 (Wallace and Wolf, 1999, pp. 100-101).

[4] At a Heidelberg conference arranged to celebrate the birth of the German sociologist Max Weber, Herbert Marcuse, a Critical Theorist, attacked strongly the long-dead Weber's disbelief in socialist utopianism (Wallace and Wolf, 1999, p. 72, fn. 2).

actively pursue social justice and facilitate social change (Kinchaloe and McLaren, 1997, p. 51). By contrast, the positivist functionalist tradition remains consistent with conservative politics which is traditionally, and also currently, pro-business, pro-military spending and xenophobic. The dominance of functionalist and neo-functionalist traditions in America since the 1920s (but not in Europe) has led one commentator to observe wryly that only in America can it be said that "sociology (is) practiced without socialism" (Solomon, 1955, p. 22, cited in Wallace and Wolf, 1999, p. 75).

This paper adopts primarily a Critical Theory approach to the teaching of Accounting Theory. However, the paper's title also refers to Postmodernism. Jean Baudrillard and Michel Foucault are leading authors of the late 20th. Century to have adopted a Postmodern approach (Giddens, 2001, pp. 674-676).[5] Critical Theory and Postmodernism have some differences, but also share some important commonalities. I propose that Critical Theory and Postmodernist approaches can be compatible (see Kinchaloe and McLaren, 1997, p. 52 who agree with this view). Of course this means that I stress the commonalities of the approaches not their differences. As Kincheloe and McLaren (1997, p. 52) state, "(i)n recent years critical theory's interaction with poststructuralist, postmodernist, cultural studies, neo-Marxist, and feminist discourses has moved traditional critical theory onto a new cultural terrain. The conversation between critical theory and these compelling traditions illustrates critical theory's elastic cause, or its self-critical evolutionary orientation".

Postmodernism holds that in the current post-modern age, as distinct from the earlier modernist period, society is more complex and interconnected (Giddens, 2001, p. 674). As such grand (meta-) narratives such as Marxism and feminism are no longer appropriate or needed (Giddens, 2001, p. 674; Kell, 2004, pp. 42-43). Postmodernism holds that meanings are socially constructed; in fact there can be simultaneous, multiple realities (Popkewitz et al., 1997, p. 220; Wallace and Wolf, 1999, p. 406; Giddens, 2001, pp. 674-675). Postmodernism sometimes lacks a normative imperative[6]; to foster social change, especially based around archaic groupings such as classes, is presumptuous. However, Postmodernism and Critical Theory share a definite rejection of economic rationalism and managerialism. It may truly be the case that "an enemy of my enemy is my friend". Both approaches also believe in the subjectivity of knowledge and they place the researcher at the centre of the experience, i.e. neither is positivist (Wallace and Wolf, 1999, pp. 406-411).

This paper's primary link to Postmodernism is using popular culture media articles and song lyrics to foster generic skill development in the Accounting Theory class. My reference in the paper to support my teaching approach being a Postmodern approach is to Australian adult education researcher Peter Kell (2004) who states that: "(one of the defining features of Postmodernism is how)…the arts, music, film, architecture, literature and other cultural icons can be utilised as forms of social analysis and criticism" (Kell, 2004, p. 43).

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[5] Although Michel Foucault (1926-1984) is frequently labelled Postmodernist, he himself did not consider himself one (Giddens, 2001, p. 675). In fact, some of his critics have labelled him functionalist (Boudon, 1989, chap. 2, cited in Wallace and Wolf, 1999, p. 408).

[6] However, there is a fairly strong normative undertone in the writings of Postmodernists on topics such as Australian Aboriginal Education (Heitmeyer, 2004) and Education in Multi-cultural Australia (Singh, 2004). Within these topic areas to allow subjective knowledge and simultaneous multiple realities must require some resistance to the status quo and in particular the hidden curriculum (Apple, 1979; Partington, 2004; Kell, 2004) of the dominant ideology. Popkewitz et al. (1997, pp. 221-222) also dispute that Postmodernism in general is non-normative.

1.2 Literature review

The German sociologist Max Weber wrote, in the first half of the twentieth century (Weber, 1930), that the *spirit of capitalism* could be attributed to the Protestant Calvinist work ethic (Bryer, 2000, 2005, p. 27; Kell, 2004, p. 42). Marx explained the British Industrial Revolution (BIR) as a revolution characterised by the capitalist class taking complete control of the production process, and hence fully subsuming labour (Bryer, 2005, p. 27). Bryer (2005, p. 30) holds that capitalist landlords were a necessary condition for the BIR, and that many landlords became capitalists around 1750.

In the same way as capitalism began to take complete control of the production process during the BIR, the modern university has become completely corporatised (Boyce, 2004). Universities are no longer primarily places of research, critical thinking and lively intellectual debate, as befitting a "community of scholars" but instead they are corporate-type entities run by key change agents who are akin to Chief Executive Officers. Indeed, universities have come to closely resemble corporations (Alexander, 1996; Marginson, 2000; Klein, 2001; Saravanamuthu and Tinker, 2002), and their primary goal now appears to be meeting the needs of business (capitalists). In the contemporary climate affecting the university sector, issues are frequently "depoliticised", thus stifling the necessary intellectual debate and criticism. Secondary education has met the same fate, consistent with the Marxist view that education is used to serve the interests of the capitalist class, and to create passive, subservient workers (Kell, 2004, p. 36). Documents in Australia which reflect the modern push to view education as being designed primarily to meet the needs of business, in other words the "vocational perspective", include the Federal paper of 1988, titled *Strengthening Australia's Schools* (Dawkins, 1988), the Finn Report (Finn, 1991), the Carmichael Report (Carmichael, 1992), and the Mayer Committee Report (Mayer, 1992). To get an insight into this perspective, the Mayer Committee Report states: "These will define essential learning for all young people and provide them with better preparation for initial employment and a foundation for their continuing vocational education and training" (Mayer, 1992, p. 2, cited in Lovat, 2004, p. 114).

However, in both the critical accounting literature (Kaidonis, 2004; Thomson and Bebbington, 2004; Boyce, 2004; Inanga and Schneider, 2005) and the sociology of education literature (Marginson, 1992; Porter et al., 1992; Lovat, 2004), it has been increasingly recognised that this view of education is limited, counter-productive, and fails to address social inequalities. Marginson (1992) holds that the "vocational perspective is a legitimate value to be placed on curriculum, so long as it does not become the sole value" (Lovat, 2004, p. 115). It is clear that the vocational perspective "…(holds) potential threats here for anyone who holds some belief in the value of a general and liberal education for the sake of education" (Lovat, 2004, p. 115). Furthermore, this approach is a "mislaid plan", denies the pluralism of Australian society, and is both overly instrumental and bureaucratic (Porter et al., 1992; Lovat, 2004, p. 115). As Lovat (2004, p. 118) concludes, regarding secondary education, "(i)t is (now) increasingly recognised that a purely technical and/or vocational approach to competencies and outcomes is limited. The competencies that an individual requires for a full and meaningful life are many and varied, some at the technical end of the knowing spectrum, but some also at the more aesthetic end".

When applied to the university sector, the vocational perspective is similarly inappropriate and damaging. Parker (2002, p. 609, cited in Boyce, 2004, p. 566) states that the key change agents that govern universities produce actions that are

largely "disconnected from the academic and administrative community they supposedly lead". Furthermore, Western cultural patterns of thought predominate, and little consideration is given as to their appropriateness for students coming from other cultural backgrounds (Lewis, 1998; Boyce, 2002, 2004, p. 567; Parker, 2002; Singh, 2004). It appears that the Government's role in the contemporary university is all pervasive. In the late twentieth century and early 2000s we have witnessed the state's "direct intervention vis a vis the intellectuals…*to control their activities* by using financial and economic incentives" (Dominelli and Hoogvelt, 1996, p. 201, cited in Boyce, 2004, p. 567, emphasis added).

However, despite the Government's increased pre-occupation with the university sector, students' futures are progressively uncertain and *at risk* (Beck, 1992, 1999: Nilan, 2004, p. 316). Many accounting students will not in the future work in any form of accounting; let alone professional practice (Tinker and Koutsoumadi, 1997, 1998). In fact, many students will experience a future, which is *jobless* (diFazio, 1998; Esposito et al., 1998), *joyless* (Tinker and Koutsoumadi, 1998), and increasingly *commoditised* (Tinker and Koutsoumadi, 1997; Kell, 2004, p. 44).

The teaching philosophy and approach presented in this paper is in the same spirit as the dialogical education model of Freire (1996), Kaidonis (2004), Thomson and Bebbington (2004) and Boyce (2004, p. 575). A dialogical approach "seeks to provide a context where co-investigators (i.e., educator and students) come to represent and reflect upon 'problem situations'" (Thomson and Bebbington, 2004, p. 612). Likewise, the dialogical approach "… requires an active relationship between teachers and students" (Thomson and Bebbington, 2004, p. 612). A dialogical approach can be contrasted with a "banking approach" where students passively sit and receive deposits of facts from the educator, and then withdraw these same facts at exam time. Boyce (2004, p. 577) argues that additional support for a dialogical approach to tertiary accounting education comes from the accounting profession because of their contemporary emphasis upon generic skill development. The generic skills emphasized by the profession, which include analytical and critical thinking skills, judgement and synthesis skills, personal and interpersonal skills, management and organisational skills, and the ability to adapt these skills to a wide variety of situations (see, e.g. Accounting Education Change Commission, 1990; Bedford et al., 1986; Deppe et al., 1991; Boyce, 2004, p. 577), can arguably best be fostered by a dialogical approach to education. An additional aspect of the dialogical teaching approach proposed in this paper is to schedule classroom interactive activities, which study theories, and research results from a range of disciplines. This is done primarily to foster generic skill development. Examples of these classroom activities, and some student responses, are presented in Section 4 of this paper.

A whole-of-person teaching philosophy can be traced back to the Catholic educator, Mary MacKillop (Thorpe, 1980; Lovat, 2004, p. 107) who felt that the rights of the poor could be furthered, not only through improved literacy and numeracy (the vocational perspective), but by "…the development of good citizenry…through the formation of personal integrity and civic consciousness" (Lovat, 2004, p. 107). In other words, MacKillop felt that education should be directed towards development of the whole person. As an example, I believe that knowledge of cultural and religious differences (e.g. Hofstede's 2001 cultural model and Gray's 1988 adaptation to accounting, which are one week of subject content in Accounting Theory), should foster attitudes of mutual understanding and empathy among students. People naturally tend to "fear what is unknown". Consistent with this, and my approach, the Whitlam Australian Labor Government in 1975 established the Curriculum

Development Centre to promote "situation-based curriculum development" (SBCD). Under SBCD, curricula were designed to cater for specific needs, as indicated by specific cultural settings. It was a move away from the approach where curricula are implemented in a top-down fashion to cater for the needs of Government and business. According to Lovat (2004, p. 113), "SBCD offered greater potential for public education to address broader issues of social and moral living in a way that could be guaranteed to be relevant to students". Groundwater-Smith et al. (1998) and Lovat (2004) argue that the SBCD approach also met the demand among secondary teachers in the 1970s to exert more control over the curriculum, consistent with their growing awareness of their professional status.

In today's terms, we would see the SBCD approach as education, which focuses on generic skill development and where a dialogical approach is used in class. Class discussions might involve either formal study of aspects of popular culture (Kell, 2004; Nilan, 2004), or examples of popular culture might be used to address issues raised by the rest of the curriculum (Kell, 2004; Nilan, 2004). Students' varied past experiences in prior education and in life would be used in statement of the problem in class, and in brainstorming for a solution (Partington, 2004, pp. 128, 132, 134; Singh, 2004, pp. 202, 204, 206, 216; Heitmeyer, 2004, pp. 224, 228, 230, 234). A hidden curriculum (Apple, 1979, p. 14; Partington, 2004, p. 134), which imposes culturally specific history and mythology upon students (Boyce, 2004, p. 567; Kell, 2004, p. 32; Singh, 2004, pp. 208, 211), would be lessened in its importance and detrimental impact.

Given that persons without university qualifications perform much accounting work (Baker, 2001; Boyce, 2004, p. 571), it seems that non-universities are perfectly placed to teach all of the technical, procedural aspects of accounting. According to Boyce (2004, p. 571, emphasis original), "(w)e should therefore seek something *more* from university accounting education than mere skill development for the practice of accounting". As stated above, the accounting professional bodies have recently made the same call. I hold that this is especially true at the third year undergraduate level when students study subjects such as Auditing and Accounting Theory.

I conclude that, given that many of our accounting students may never actually work as accountants (Tinker and Koutsoumadi, 1997, 1998; Boyce, 2004, p. 570), the whole-of-person approach to education is extremely important in the teaching of Accounting Theory. This is supported by the interview results, presented in summary form in Section 4, where the interviewed students credit the subject's classroom activities and assessment tasks with assisting them to build key generic skills in the areas of internet and library research, reading and writing in academic English, critical thinking and critical reflection, judgement and synthesis, essay writing, and oral presentation.

Marx states that "(t)he ideas of the ruling class are in every epoch the ruling ideas, i.e., the class which is the ruling *material* force of society is at the same time its ruling *intellectual* force…" (Marx and Engels, 1970, p. 64, emphasis original, cited in Boyce, 2004, p. 568). This places huge pressures on educators to place developmental efforts upon the whole person, and to use education as an agent of *emancipation*, rather than of *domination* (Dillard and Tinker, 1996; McPhail, 1999, 2001; Boyce, 2004, p. 567). As Boyce (2004, p. 577) concludes, optimistically and I concur,"(t)he role of lecturers in syllabus design, text selection, setting assessable work, assessment of student work, and, importantly, fronting classes, remains significant, and the challenge is to make space in all of these activities for critical work". In relation to Australian secondary education, Singh (2004, p. 216) states:

"The adoption of a multi-dimensional perspective which locates all students' lives as embedded in local, national and global forces, connections and imaginings can contribute to enhancing their ability to engage in productive and creative future-oriented work", and, further to this, "(t)eachers are an important source of hope for the future of multicultural Australia and all of its citizens". I conclude, in the spirit of Boyce (2004) and Singh (2004), that educators maintain considerable influence over what and how students learn because the nature of their job requires frequent and direct interaction with students. This remains true even in today's increasingly corporatised universities. This paper argues that such proximity should be used by educators, especially in third year undergraduate subjects such as Accounting Theory, to assist in generic skill development using the whole-of-person approach.

The remainder of this paper is structured as follows: Section 2 proposes the use of items selected from popular culture as objects for study in Accounting Theory class; Section 3 describes the research method for the student interviews; Section 4 discusses some classroom interactive activities and assessment tasks used in the teaching of Accounting Theory at Australia's Charles Sturt University (CSU), and incorporates discussion of interview results; whilst Section 5 conclude**s.**

2. The study of popular culture in Accounting Theory class

2.1. The distinction between high and popular culture and some theoretical perspectives on popular culture

"High culture" refers to those cultural activities generally supported by the societal elite, including opera, ballet, classical composers and classical literature (Nilan, 2004, p. 307). By contrast, a younger and wider audience typically prefers "popular culture" such as television, popular music, popular movies, and magazines. Harrington and Bielby (2001, p. 2, cited in Nilan, 2004, p. 307) define popular culture as "cultural phenomena – services, commodities and trends, beliefs and practices – that are widely shared among populations". As Nilan (2004, p. 307) notes, "(m)ost young people do not have much to do with high culture. Instead, the orientation of young people is overwhelmingly towards popular culture, which is everywhere, cheap and instantly accessible".[7] This leads to the question of how an accounting educator should respond to popular culture. Are expressions of popular culture acceptable for use in university accounting classes, either as direct objects for study, or as tools to help students understand other aspects of the curriculum? If they may be used, how may they be used? Whilst few accounting educators would dispute the suitability for class discussion of newspaper articles on auditor independence, as used by Mary

[7] One of the anonymous reviewers points out correctly that high culture, like popular culture, is now "instantly accessible" (Nilan, 2004, p. 307) because of the internet, iTunes downloads etc. However, accessibility does not mean that people actually access it. I argue that high culture is still not regarded as relevant or user-friendly by the majority of the youth market. Consistent with Nilan (2004), I argue that high culture and popular culture are fundamentally different. I also support Nilan's (2004) conclusion that popular culture appeals more to the youth market than does high culture. High culture is still associated with the hidden curriculum and dominant ideology of the state education system (Bourdieu, 1986, p. 243; Nilan, 2004, p. 308). If this were not so, academics and students would not be at all surprised by my use of song lyrics by The Offspring in Accounting Theory class. The key point nowadays in the popular culture versus high culture debate is not accessibility but relevance. In a sense this was true throughout the 20th. Century: football matches and museums are both usually located in the inner-city and are open to the public on weekends (accessibility), but the broad appeal of football during the 20th. Century exceeded that of museums (relevance).

Kaidonis in her Financial Accounting III classes at Wollongong University (Kaidonis, 2004), what about newspaper articles on areas of life only "tangential" to accounting (Boyce, 2004), or song and movie samples?

Critical Theory sociologists from the Frankfurt School, such as Adorno and Horkheimer (1977), have argued that educators should avoid popular culture in the classroom because it stifles intellectual activity and creativity (Strinati, 1995, p. 31; Nilan, 2004, p. 312). Popular culture was seen as an escape mechanism, which allowed people to cope with the meaninglessness and oppression of life under capitalism (Strinati, 1995, p. 31; Nilan, 2004, p. 312).

However, it is now generally acknowledged that popular culture is the preferred language and cultural reference point of youth. Furthermore, popular culture today is essentially global; the U.S.A. is the primary source of popular culture production and distribution (Nilan, 2004, pp. 307, 309). This creates "an increasingly homogeneous youth experience" (Nilan, 2004, p. 307) for youth growing up in many countries of the world, not only in those traditionally classified as "Western" countries. Among other things, popular culture allows young people to build self-confidence, to self-actualise, and to build bonds within their peer group (Nilan, 2004, p. 308). Knowledge of and expertise in popular culture allows youth to build self-image amidst their feelings of alienation from the high culture that is viewed by them as still the dominating force in formal education (Bourdieu, 1986, p. 243; Nilan, 2004, p. 308).

Willis (1990) and Miles et al. (1998) have both expressed positive views of popular culture. Willis (1990) argues that young people routinely appropriate and synthesize popular culture's output to achieve their own social and intellectual objectives. In similar spirit, Miles et al. (1998) emphasize that popular culture allows youth to create meanings on a pathway towards creating "valid social identities" in an increasingly hostile and uncertain adult world.

Aronowitz and Giroux (1991) and Nilan (2004) argue that educators should make a conscious effort to use elements of popular culture as a "serious object of study in the official curriculum" (Aronowitz and Giroux, 1991, p. 120). Popular culture can be used as a separate object of study in itself and as a way to engage with, and illuminate, other aspects of the official curriculum. Those aspects of popular culture which posit "a sense of determination and agency" (Giroux, 1988, p. 142) should "never be considered as separate from the educational experiences of young people" (Nilan, 2004, p. 317). In fact, one of the defining features of Postmodernism is how "the arts, music, film, architecture, literature and other cultural icons can be utilised as forms of social analysis and criticism" (Kell, 2004, p. 43).

Consistent with Postmodernism, Nilan (2004, p. 317) concludes that an educator should actively critique popular culture in the classroom in their role as a "public intellectual". According to Nilan (2004, p. 317), "(a)s a public intellectual, a teacher takes seriously his or her professional responsibility to listen to what young people are saying through references to popular culture, and to offer them some socio-political analysis which might help them make sense of an unpromising world". Therefore, popular culture should be subjected to the same socio-political commentary and intellectual analysis as other parts of the curriculum. Popular culture should neither be subjected to unfettered praise by educators, nor unfettered condemnation. Educators should be wary of being too negative concerning popular culture, since it is vital to the self-identity and peer group bonding of young people (Bourdieu, 1986, p. 243; Nilan, 2004, pp. 308, 315, 317). Popular culture will only grow in importance in an increasingly globalised and uncertain world (Beck, 1992, 1999; Nilan, 2004, p.

316). In an age characterised by technological advancement (Castells, 1996), the growth of huge corporations such as Wal-Mart which create, rather than are restrained by, the forces of capitalism (Fishman, 2006), the related globalisation of capital and labour (Martin and Schumann, 1997; Fishman, 2006), and the standardisation of production processes (Ritzer, 1993), popular culture can assist to mediate group identity in the network society (Castells, 1996). Popular culture can also serve as a mechanism that young people can use to resist what Giddens terms "the looming threat of personal meaninglessness" (Giddens, 1991, p. 201).

Section 4 of this paper describes interactive classroom activities used in Accounting Theory classes at Wagga campus of CSU. The activities described in Section 4.1, 4.3, and 4.4 are based upon newspaper articles or online sources that either describe historical events or academic research from outside the accounting domain. The sources used for the newspaper articles in Section 4.3 and 4.4 were not "high culture" sources such as *The Economist*, *The Bulletin*, *Quadrant*, or even *The Sydney Morning Herald* or *The Age* (Melbourne, Australia). Articles from the popular (tabloid) press, such as *The Daily Telegraph* (Sydney, Australia), were deliberately selected for classroom activities. Although the two *Daily Telegraph* articles described in this paper discuss academic research results, the language and writing style used is easily understandable and accessible. Furthermore, following Nilan (2004), it is likely that undergraduate students can relate more easily to "popular culture" media outlets. The reason is that popular culture is a part of their pre-existing world, and it tends to uses the language of the street. By contrast, high culture media outlets adopt the potentially alienating and unfamiliar language of the civil service, the intellectuals and the corporate world. Students from Non English Speaking Backgrounds (NESB) may especially find high culture language incomprehensible, in part because of the hidden curriculum factor (Apple, 1979; Partington, 2004; Kell, 2004; Boyce, 2004).

Section 4.2 describes an additional classroom interactive activity where we studied specific song lyrics from a contemporary popular culture music band for 20 minutes of lecture time. This activity is in the spirit of Aronowitz and Giroux (1991) and Nilan (2004)'s suggestion that educators should make a conscious decision to use elements of popular culture, where appropriate, as a "serious object of study in the official curriculum" (Aronowitz and Giroux, 1991, p. 120, cited in Nilan, 2004, p. 317).

The song lyrics selected for study were from the number one hit single "Pretty Fly (for a White Guy)" by Orange County, California pop/punk band The Offspring (The Offspring, 1998a). Music from the 1990s can create a cultural bridge between Generation Y and Generation X (Wikipedia, 2006q, 2006r).[8] The music and message remains relevant among teens and early 20s in the 2000s. Although The Offspring's first album was released as long ago as 1989, their best selling album, *Americana*, which includes the song we studied, was released in 1998. The Offspring *Greatest Hits* album, released in 2005, reached the Top 5 of the Australian album charts. Ed Mitchell's (2005, p. 110) review of The Offspring *Greatest Hits* hints at the reasons for the enduring charm of The Offspring: "The Offspring are Good Charlotte (2000s pop/punk band) with elasticated waistbands and a set of golf clubs stuffed in the back

[8] The exact definitions of these generations vary across sources. Wikipedia (2006q) labels Generation X as those born in the 1960s (aged 37 to 47 today), while Wikipedia (2006r) labels Generation Y as those born in the late 1970s through the 1990s or, alternatively, those aged in their 20s and teenagers and children aged over six today (2006). All but one of the interviewees in this study, who misses out by a year, would be classified as Generation Y using the second definition. The author is Generation X!

of the SUV. So why do some folks love them so much? Well, for all their lack of street credibility, The Offspring write some pretty cool tunes". Dan Lander agrees. About The Offspring song "Self-Esteem", Lander (2006, p. 29) notes that "…the Offspring kicked out the jams and delivered a totally addictive song that connected with average people like nobody's business".

The Offspring were situated at the epicentre of mainstream popular culture in the late 1990s and early 2000s, alongside contemporaries Green Day and Blink 182. As such, their music is sufficiently well known to strike a chord among most of the Australian students in the Accounting Theory class, as well as international students from Malaysia where the global popular culture (Nilan, 2004) has a strong foothold. As Nilan (2004, pp. 307, 309) states, popular culture is now largely a global, homogeneous product. Being a 1990s pop/punk band, The Offspring's music can bridge the cultural generation gap, and appeal to both Generations Y and X.

2.2. Do Chinese students "understand" Western popular culture?

Nilan speaks convincingly of a "globally homogeneous youth experience" (Nilan, 2004, pp. 307, 309) with the U.S.A. being the primary source of youth culture production and distribution.[9] However, she does not explicitly recognize, as one of the anonymous reviewers of this paper points out, that this youth experience is restricted to English speaking youth who have access to internet and/or music stores and movie cinemas which sell Western cultural products. Nilan (2004) probably does not address this point because she was writing in the context of Australian secondary education where nearly all students speak English and have the requisite access to Western popular cultural resources. Let us consider the Asian region, which is home to most of Australia's international students. Presently my perception is that Singapore and, at least urban Malaysia and Indonesia, are now part of the global youth culture. Countries such as Thailand are rapidly entering it. I agree with the anonymous reviewer that Mainland China, however, is most likely not a part of the "global youth culture".[10] This has obvious implications for the use of Western popular culture material in Accounting Theory class. As one of the anonymous reviewers points out, Mainland Chinese students may not regard the material as relevant or understandable. In fact, presenting students with this material may amount to imposing the dominant ideology of the West upon students from an East-Asian cultural background.

I agree that use of Western popular culture song lyrics may not be relevant or understood by Mainland Chinese students. In fact, much of the cultural meaning of

[9] Other increasingly important production centres for popular culture are the Cantonese language Hong Kong-based movie and music industry (Wikipedia, 2006p) and the Mumbai (Bombay), India-based "Bollywood" movie industry (Wikipedia, 2006h). Both industries have had great success in fostering ethnic affiliation and bonding among the Chinese and Indian Diaspora (Wikipedia, 2006h), and in expanding to *near-culture* markets (cultures close to the culture of the industry; Wikipedia, 2006h, 2006p). The industry has also experienced moderate but growing success, especially in relation to movies, in expanding to *far-culture* markets (cultures far removed from the culture of the industry; Wikipedia, 2006h, 2006o, 2006p). Most major language regions also have their own home-produced popular culture icons, such as the singers Chrisye and Dewa in Indonesia.

[10] However, the ubiquitousness of Western popular culture should never be under-estimated. A country search on the www.metal-archives.com heavy-metal music website indicates that some heavy-metal bands in China such as BlackWings (Metal-archives.com, 2006a) and Purgatory (Metal-archives.com, 2006b) incorporate the inverted-cross symbol of "black-metal" (Wikipedia, 2006s) into their official band logo. Given that black-metal's use of this symbol is a reaction to the perceived dominance of the Christian ideology in the West, some might find ironic the use of this symbol in China, where Christianity is not a part of the dominant ideology.

the song may be lost or misinterpreted. My response is that use of this material takes up no more than 20% of class time in certain weeks; in other weeks the material is not studied at all.[11] I feel that the potential benefits of using this material outweigh the potential costs. In addition, the popularity of the Brazilian thrash-metal band Sepultura (who sing in English) in Indonesia hints at the possibility that much of a song's message may be universal to the extent that it deals with universal human themes. Lyrics of the song "Inner Self" on the classic Sepultura album "Beneath the Remains" (Roadrunner Records, 1989) state: "Walking these dirty streets/With hate in my mind" (Barton, 2006, p. 59) – surely a universal human theme. Other examples of universal meanings of popular culture are the popularity of the Hong Kong Chinese actors Jackie Chan, Jet Li and Chow Yun Fat in the West, as evidenced by movies such as "Crouching Tiger, Hidden Dragon" (United China Vision, 2000; Wikipedia, 2006o).

2.3 Does "appropriate" equate with "popular"? Why discuss "punk" music in class but not "death-metal"?

If I consider certain popular culture material "appropriate" I will or may use it in class; if I consider it inappropriate I will not use it. Conferring "appropriate status" on certain popular culture material is not intended to be (although it could possibly become) my or my society's judgement about its inherent morality or worth. I instead adopt a pragmatic test based on whether I feel the material will be perceived by most students as relevant to their lives, will be essentially understood by most of the class, and will foster generic skill development. I acknowledge, however, that meanings are in part culturally determined. I give students time in class to read the material and discuss it in small groups before we rejoin to present our views in the whole class setting. A suggested solution to classroom activities, distributed the following week, is a synthesis of my views and the students' views. My views are often modified as a result of the classroom discussions. The suggested solution ideally documents the consensus decision regarding the main points that emerged from the discussion. The suggested solution operates much like the ideal written minutes of a company board meeting i.e. it faithfully represents the various views expressed and the conclusions (if any) reached. It also attempts to capture the prevailing classroom mood or moods.

My main purpose in Section 2.1 was to argue that "pop/punk" music is "appropriate" to use as source material for Accounting Theory classroom discussions.[12] For the purposes of this paper, I equate pop/punk with punk.[13] In an earlier version of this paper, I claimed that "pop/punk" was appropriate for discussion in Accounting Theory class but "death-metal" was not. I then explained that death-metal was nowhere near as popular as pop/punk, making it "unpopular popular culture". My arguments here were not well developed and one of the anonymous

[11] The "official part" of the Accounting Theory curriculum is also written from a Western perspective and dominated by Western theories of questionable relevance to Mainland China e.g. Legitimacy Theory. Although Japanese *kaizen* (continuous improvement; see Imai, 1986) is widely appreciated and taught in the West, few or no Chinese theories of management or accounting are studied here; if we ignore the ubiquitous *guanxi*. This was a point made by two of the interviewees.

[12] Pop/punk is the more marketable arm of the punk genre; pop/punk as the name suggests combines elements of punk sound and culture with elements of pop sound and culture. Bands usually classified as pop/punk include The Offspring, Good Charlotte, Blink 182, Green Day and Simple Plan (Lander, 2006, pp. 29, 33; Wikipedia, 2006i).

[13] The first known reference to the term "punk" in music journalism is Tosches (1970) (Lander, 2006, p. 22). The difference if any between pop/punk and old-school, true or hardcore punk is beyond the scope of this paper.

reviewers interpreted my conclusion to mean that death-metal was rejected because of its unpopularity. The same reviewer then wisely advised me not to treat "appropriate" and "popular" as synonymous. This section elaborates and clarifies my position.

Is "punk" a sound or a culture or an ideology? For example, most now regard The Clash as an archetypal early punk band although over half of their studio output is clearly pop or Adult Oriented Rock (AOR).[14] This suggests that punk is much more an ideology than it is a sound. If we look at the Punk Ideology, it first emerged in London around 1976 with bands such as The Sex Pistols and The Clash. A "do-it-yourself" ethic is the key to the punk culture (Lander, 2006, p. 29; Wikipedia, 2006j). This explains my willingness to discuss punk songs in Accounting Theory class – they are consistent with my emphasis on critical thinking and reflection which may then lead to challenges of existing dogmas. As a result, Punk Ideology has much in common with Critical Theory.

If we trace Punk Ideology to a particular person, it is found best in the ideas and actions of Joe Strummer of The Clash (1952-2002; born John Mellor) (Gilbert, 2004; Buck, 2006; Wikipedia, 2006k). The Clash's philosophy was explicitly anti-fascist and anti-racist (Gilbert, 2004, pp. 55, 57, 187-188, 236, 364; Anonymous, 2006). A pivotal event in Strummer's mind that led to the development of the Clash Ideology occurred around 1972 in Harlesden (U.K.). In this incident, London policemen, in response to a request and a bribe from the landlord, forcibly evicted a previously homeless black man from Strummer's rental flat (Gilbert, 2004, p. 20; Savage, 2006, p. 91).[15] This event triggered Strummer's anti-racist approach. Strummer saw the event in its broader societal and political context; in Clash Ideology, police brutality became the instrument that the capitalist state (specifically Thatcherism) used to enforce economic rationalism upon the marginalised.

The Clash's identification with the London immigrant black community, and their brothers in Jamaica, is well documented (Gilbert, 2004; Anonymous, 2006; Buck, 2006; Perry, 2006). The band's identification with blacks in time took on broader political connotations. Strummer saw in the riot that followed the August 1976 Notting Hill Festival, which pitted 500 black youth against police (Gilbert, 2004, pp. 99-103; Savage, 2006, pp. 94, 96), a political statement made by the marginalised against the racist and fascist ideology of Conservative Politics. To Strummer, anti-racism and anti-fascism were inextricably linked ideologically as well as practically. According to Gilbert (2004, p. 100, emphasis added), "(t)he idea that the police were '*institutionally* racist' was taken for granted".

While it has been said that The Sex Pistols were anarchists (they challenged the norms of capitalist society), The Clash, like the Critical Theorists, were socialists (they wanted to create a new socialist utopia) (Wikipedia, 2006j). Thus while the ideology of both bands can be regarded as essentially compatible, The Clash's views were arguably better developed and a more complete ideology. Other important influences that led to the creation of a Punk Ideology were the left-wing views (Lander, 2006, p. 23) of the bands' respective managers, Malcolm McLaren of the

[14] Dave McCullough, in his original review of The Clash's 1982 album "Combat Rock" in *Sounds* magazine, labelled the album as "unashamedly" AOR and likened it to Fleetwood Mac's "Rumours" (cited in Hutcheon, 2006, p. 112). Only the Clash's first two full-length studio albums ("The Clash" (Sony/CBS, 1977) and "Give 'Em Enough Rope" (Sony/CBS, 1978)) can truly be classified as punk in sound.

[15] This event is located somewhere in time between "the beginning of 1972" (Gilbert, 2004, p. 19) and "the spring of 1973" (Gilbert, 2004, p. 22).

Sex Pistols and Bernie Rhodes of The Clash.[16] Punk bands of the 1990s that have worked within the Clash-inspired confines of the ideology of the genre are most notably Rancid and Anti-Flag (Ingham and Lane, 2002, p. 182; Alexander, 2006; Lander, 2006, pp. 26, 28; Wikipedia, 2006l, 2006m). However, bands on the pop/punk side of the genre, like The Offspring and Blink 182, sometimes sing about politics and social issues, but also about girls and partying.[17]

In regards Death-metal[18] it has rarely been associated with expression of political beliefs. It also rarely deals with themes of social justice or even social relationships. The subject matter is typically about death and violence, usually presented in the form of first-person story-telling. Some of the violence depicted is extremely graphic. If we look at album sales, death-metal has always appealed to only a small sub-section of the youth market.[19] The largest selling pure death-metal act is Cannibal Corpse, with one million total album sales worldwide over a 16-year recording history (Wikipedia, 2006a). Interviews with band members from scene legends Cannibal Corpse (e.g. interview with Paul Mazurkiewicz and Alex Webster in Tracey, 2006) indicate that the present-day stated ideology is that the lyrics do not reflect actual beliefs, i.e. the band does not support actual violent acts; the lyrics are "entertainment", the equivalent of a B-grade horror movie (Tracey, 2006, p. 10). Others see in the lyrics violence being used as a metaphor for self-expression or throwing off the restraints of the capitalist order. I feel death-metal music is not suitable for discussion in class as a general rule because of both the graphic nature of the lyrics and the lack of focus upon societal issues. Death-metal bands who do discuss political and social issues (e.g. Napalm Death, Obituary; Ingham and Lane, 2002, pp. 144, 152; Wikipedia, 2006c) or who write philosophical material (e.g. Death; Wikipedia, 2006c) are more likely to be suitable candidates for class discussion.

To conclude, the anonymous reviewer interprets my argument as being "death metal is not appropriate because it is not popular". My actual argument, which was not developed in the earlier version of the paper in sufficient detail, is that death-metal is not appropriate because the lyrics frequently depict graphic violence and do not

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[16] Both of these men were coffee-shop intellectuals from the 1960s (Gilbert, 2004, pp. 105-106; Savage, 2006, p. 93) who in that era used to frequent the coffee bars of Soho, London around Beak Street, Old Compton Street and Carnaby Street. Like the sociologists of the Frankfurt School (Wallace and Wolf, 1999, p. 100), McLaren and Rhodes shared a Jewish background. An excellent academic-styled reference on The Clash is Gilbert (2004). Regarding the Australian punk scene of the 1970s, see Stafford (2006). The Sex Pistols documentary "The Filth and the Fury" is also recommended.

[17] The Offspring are skilfully able to combine analysis of social interaction with analysis of partying (see e.g. The Offspring, 2003). After all, much social interaction does occur at parties! This type of sociology, which deals with "person-to-person interaction and the details of human interaction and communication", is labelled "micro-sociology" (Wallace and Wolf, 1999, p. 5).

[18] Essential characteristics of death-metal are low "death growls" or death grunts", also known as "Cookie Monster vocals" (Fusilli, 2006; Wikipedia, 2006c, 2006e), and rapid-pace drumming blast-beats (Wikipedia, 2006f). Violent lyrics are typical, but not obligatory. In addition, bands in other sub-genres such as thrash-metal have also used some of these aspects (e.g. Slayer, Sepultura; Ingham and Lane, 2002, pp. 69, 190-191, 194-195; Popoff, 2005, pp. 321, 327-328; Wikipedia, 2006n).

[19] Death-metal must be distinguished from its closely-related older brother "thrash-metal" (Wikipedia, 2006b. 2006c). Thrash-metal, and its more modern variant "metalcore", have a much larger following than death-metal. Thrash-metal bands in the early 1990s began to commercialise their sound and "cross-over" to the mainstream. Successful cross-over bands include Metallica (over 90 million worldwide album sales; Metallica.com, 2003; Wikipedia, 2006b, 2006g; Recording Industry Association of America (RIAA), 2006; McKenzie, 2006) and Megadeth (20 million worldwide album sales; Wikipedia, 2006b, 2006d).

discuss relevant contemporary political and social issues. The reasons why death-metal is not appropriate also explain why it is not popular.

3. Research method for interviews

There were 41 full-time internal students who studied ACC 341: *Accounting Theory* during Spring semester, July to November, of 2005 at Wagga campus of CSU. The author was the lecturer and the sole tutor. Of these 41 students, there were 18 international students (43.90%). The international students were from Mainland China (15), Hong Kong China (two), and Malaysia (one).

For the purposes of gaining evidence to either support or refute the assertions made in this paper, the initial aim was to interview as many students as possible who studied Accounting Theory in Spring semester of 2005. The regional location of Wagga means that the majority of both Australian and international students leave Wagga immediately after graduation, to take up jobs or to seek work in the major Australian cities of Sydney, Melbourne, Newcastle and Canberra. As such, it is very difficult to contact students after they complete their final semester of study. The fact that most CSU international students take Accounting Theory in their second last semester of study, whereas most CSU Australian students take it in their final semester, meant that it was much easier to arrange interviews with international students than with Australian students. This meant that most international students who studied Accounting Theory in Spring, 2005 were still living in Wagga, and contactable, between July and October of 2006, whereas few of the Australian students were. As a result, I was ultimately able to interview eleven international students and one Australian student. This study adds to the critical accounting education literature; international student perceptions about studying accounting in Australia have not been documented extensively in the past.[20]

The first attempt to contact students was made in May 2006, through either word-of-mouth, meeting students fortuitously on the campus bus or in the Commerce building, or by an email that I sent to all students who had been on the Spring semester 2005 Accounting Theory class list. However, most of the email addresses I had access to were CSU student addresses which a student who had graduated would no longer use. This made even initial contact difficult. Overall, interviews with twelve students were arranged in advanced. The remaining students, who were not interviewed, did not respond to the initial email. Because it was a busy time for students with exams approaching, no further attempt was made to contact those people still known to be studying and still living in Wagga. The eleven international student interviewees were 61.11% of international students, and 26.83% of all students. The twelve interviewees were 29.27% of the class.

After initial agreement to conduct the interview was received, the nine interview questions were emailed to the respondents, except where the respondent indicated that they did not need to see the questions in advance. The interview questions are provided as Appendix A to this paper. For those who received the interview questions in advance, some attended the interview with pre-prepared notes, which indicates that their interview responses were their considered views. The Australian

[20] About listening to voices from outside the dominant culture, Kincheloe and McLaren (1997, p. 52) state that "(s)uch postdiscourses (e.g. between Critical Theory and Postmodernism) admit to the cultural and pedagogical conversations previously forbidden evidence derived from previously excluded voices such as those of women, African Americans, the poor, and Native Americans…"

student interviewee was based in Canberra, and this interview was conducted by telephone. All interviews with international students were in-person.

The list of questions was emailed to respondents between 24 hours and seven days prior to the actual interview. Interviews lasted from between 40 minutes to one hour and 20 minutes. The average interview length was 56.67 minutes. No interviews were taped. The interviewer took detailed shorthand notes. Eleven of the twelve interviews were conducted fully in English. For one interview, the interviewee preferred to receive questions and give her responses in Mandarin.[21] Two international students, who were both interviewees on other days, agreed to act as interpreters with the interviewee's express consent.

Interviewees were told that they would not be identified by name in future research. Brief biographical data about each respondent was obtained. However, interviewees were told that they were under no obligation to provide this information. Biographical data asked related to (a) age, (b) details of prior working experience in a commerce-related area, (c) details of prior university study in any discipline prior to their present course of study, and (d) first arrival date in Australia. Interviewees ranged from 20 to 30 years old (mean age 24.50; median age 24.00), five were male (41.67%), and arrival dates in Australia for the international students ranged from November 1999 (80 months to end June 2006) to October 2004 (21 months). The mean duration of time spent in Australia for the international students was 41.18 months (3 years, 5 months).

Prior university study completed included MBA degree *and* Bachelor of International Business/Business Studies degree (two interviewees), Bachelor of Business Studies degree (two), Electronic Systems degree (one), medical degree (one), Advanced Diploma of Management/Business Studies (two), TAFE Certificate of Accounting (one), and no prior post-secondary qualification (three). On average, the interviewees were well educated, with the tag "professional student" possibly being applicable to at least two of them (those undertaking their third degree). One interviewee had prior full-time commerce-related work experience of 4-5 years; another two years (as office manager). A third interviewee had been working as an internal auditor after graduation for six months. She was working in this position at the time of the interview. Excluding the Australian interviewee, one interviewee was from Hong Kong China; the others were from Mainland China. The Mainland China students were all from Sichuan province, except for two from Changchun (Gi Lin province, Northern China), one from Shanghai and one from Beijing. The students represent the typical collection of undergraduate student, by demographic, although the present group of interviewees was probably older due to their prior study. The average age of respondents being 24.50 suggests that interview responses might be relatively more "mature". However, the interviewees' views may not be the same as those of younger students.

4. Teaching activities and results for interviews

[21] It is not the case that this interviewee "would only be interviewed in Mandarin". My impression is that she had no ideological objection to an English language interview. Actually the interview began in English but the interviewee was having trouble expressing her thoughts. This was obvious to us. Because the other two people present in the room were Chinese, they began interpreting my questions and her responses spontaneously about halfway through the interview. Since this was working effectively, and the interviewee was happy with this, we completed the interview in Mandarin. It is not the case that the student had any objection to using English. In other interviews, no-one else was present to interpret and so we had no option but to use English throughout.

The following section describes classroom handouts and discussion activities used in the teaching of Accounting Theory. A sample of interview responses are presented and analysed in Sections 4.4 and 4.5.

4.1 Analysing alternative viewpoints regarding the path to Indian Independence

In the Accounting History lecture of Accounting Theory (Week 3), a classroom interactive activity, "alternative perspectives about the path to Indian independence", was used as the focus for discussion. The handouts (Anonymous, 2002; Indianchild.com, 2000) demonstrate the point that the two writers approach the same topic with pre-conceived value judgements and biases. One article, Anonymous (2002), is strongly supportive of the role played by the Hindu-dominated Congress Party and its principal protagonist, Mahatma Ghandi (1869-1948), in the struggle that would eventually lead to Indian Independence. By contrast, the second article, Indianchild.com (2000), is critical of the actions and intentions of the Congress, but is supportive of rival group the Muslim League. The Muslim League, led by Mohammad Ali Jinnah, denounced the "Hindu chauvinism" of the Congress, and the tone of the second article suggests that the writer adopts a pro-Jinnah and anti-Ghandi stance.

Students were asked to read the two articles, both little more than a page in length, in pairs for 15 minutes. The task required them to identify key words and phrases in both articles that indicate the writers' (respective) preconceived value judgements. We then rejoined to a whole class setting, and representatives of each pair volunteered their ideas and conclusions. Key phrases noted by some students in the Indianchild.com article were as follows regarding the Congress:

- "neither acknowledged the Muslim League's performance",
- "led to the collapse of negotiations and mutual trust",
- "…practicing Hindu chauvinism",
- "the uncooperative and belligerent Congress",
- "…supported the British…",
- "…wasted precious time…", and
- "…had no desire to share power with the Muslim League…"

Key phrases noted in the Indianchild.com article were as follows regarding Jinnah/The Muslim League:

- "(h)e (Jinnah) relentlessly attacked (the Congress-led ministries)…", and
- "(s)kilfully, he succeeded in unifying various regional Islamic organisations and factions in Punjab and Bengal under the umbrella of the Muslim League".

Students were successful in identifying the key words and phrases that allowed us to detect the pre-conceived biases and value judgements of both writers. They could see that what appeared to be supposedly purely descriptive accounts of key, historical events were in fact clouded and heavily influenced by the value judgements of the writers. We agreed that, although both articles provided useful factual information and useful insights, the reader should go through the conscious process of filtering the content and views expressed through a mindset that is aware of the biases and value judgements of the writers.

4.2 The study of popular culture song lyrics

In Accounting Theory lectures, we discussed song lyrics for "Pretty Fly (for a White Guy)" (The Offspring, 1998a). We used this well known FM radio hit by 1990s Orange County, California pop/punk band The Offspring to illustrate the importance of being a critical and reflective thinker in the Accounting Theory subject. Students again were divided into pairs to discuss the complete song lyrics for 15 minutes.

One handout given to each pair had the complete, correct song lyrics. The other handout given to each pair had the complete song lyrics with three lines altered. The original lyrics were as follows: "Now he's getting a tattoo/ Yeah he's gettin' ink done/ He asked for a '13', but they drew a '31'". The altered lyrics were as follows: "Now he's sitting at his desk/ He's studying Accounting 341/ He asked for a HD (High Distinction), but they gave him '41'". Students were asked to identify the altered lyrics. This was the easier, more fun component of the interactive activity.

The slightly more serious component of the activity was for students to identify key phrases and words in the song lyrics that indicated that the song's key male character lacked important generic skills in critical evaluation and critical reflection. The primary key phrases and words that we managed to identify were that the character drove through black neighbourhoods, but failed to convince the locals that he was anything other than "not quite hip". ("Now cruising in his Pinto, he sees homies as he pass/ But if he looks twice/ They're gonna' kick his lily ass"). Secondly, his fashion-following musical preferences ("He needs some cool tunes/ Not just any will suffice/ But they didn't have (black hip-hop artist) Ice Cube/ So he bought Vanilla Ice (ditto)") belied his identity as a confused white youth. We concluded that the song's key character's music and lifestyle choices seemed to reflect a "herd-following" mentality rather than the ability and desire to evaluate content critically and make an independent decision. Following Nilan (2004), as an educator or "public intellectual", I used the concluding part of this interactive activity to fulfil my "professional responsibility" by offering socio-political analysis, and also drawing out the implications of the song's main message for the approach that students should adopt towards Accounting Theory.

The Offspring example can be viewed as either a serious classroom interactive activity designed to enhance a student's critical evaluation skills through the direct study of a contemporary music song (with considerable appeal to the youth market) or as a fun-filled "commercial break", in the context of a content-heavy two hour class. If the activity is viewed primarily as a commercial break, then its secondary objective is the fostering of generic skill development.

However, an important question which I should reflect upon as a reflexive educator is: "Does The Offspring's song reinforce the dominant ideology or status quo?" In a sense it does because the main character in the song is a white youth.[22] However, I feel the song is less problematic because the white character is not portrayed in a positive light in the song; he is seen as a mindless trend-follower. The importance of Afro-American popular culture in mainstream American life is also clearly evident in the song, which I regard as a positive factor; the names of two hip-hop artists are referenced; the black acts Ice Cube and Vanilla Ice. In my personal view the main character in the song is not ridiculed for admiring black musicians, but because of his trend-following behavior. However, I accept that the first interpretation is possible.[23]

[22] African American hip-hop artists are also "name-checked" (referenced) in the song. However, the song refers to no other American ethnic minority group or to other national groups.

[23] The discussion in Section 2.3 noted that part of Punk Ideology, which can be traced back to key punk identities such as Joe Strummer of The Clash, is to admire and respect black music, and to identify with black immigrants in the U.K. as being marginalized by a fascist and racist state (Gilbert, 2004; Buck,

I have studied lyrics of other songs by The Offspring such as "Why Don't You Get a Job?" (The Offspring, 1998b). In this song the band make an admirable effort to maintain gender equality. Two unconnected fictional stories are presented. In one story the man in a relationship is portrayed as the lazy user who "will not get a job", while in the other the woman in the relationship is portrayed in this light. I look at the lyrics of a band's entire recording output (or at least their better-known songs) before I decide whether we should study their material in class. If a band had an explicit racist, sexist or fascist ideology (e.g. neo-Nazism), I personally would not choose to use any of their material including those songs where the ideology is less evident.

4.3 Using medical research results to illustrate the positive/normative dichotomy

The Positive/Normative dichotomy is a concept that we introduce to students early on in Accounting Theory, and it is an extremely important distinction. The leading textbooks (Deegan, 2000; Godfrey et al., 2003) study Normative Theories (primarily The Conceptual Framework and the Inflation-Adjustment Models of Edwards and Bell, 1961 and Chambers, 1966) and Positive Theories (primarily Watts and Zimmerman's 1978, 1986 Positive Accounting Theory) as separate, stand-alone topics. Positive and Normative Theories are presented in the textbooks as being mutually exclusive ways of approaching and undertaking accounting research. My experience has been that Accounting Theory students struggle to fully understand, firstly, the nature of the distinction between Positive and Normative, as portrayed by the academic accounting literature, and secondly why this distinction is important. The struggle of students appears to arise firstly because these terms are not used in every-day life (in every-day life, the opposite of "positive" is "negative"!), and, secondly, students, having not encountered such terms in their previous accounting studies, doubt their practical relevance.

In the two-hour Accounting Theory lecture in Week 4, we studied a contemporary newspaper article (Anonymous, 2005) from a popular culture media outlet to learn more about the Positive/Normative dichotomy. The area of academic research discussed in the article was medical research, which of course is well outside the traditional boundary of the accounting discipline. The article describes briefly the results of recent medical research. The large-sample research study discussed in the article found that when the drug "paroxetine" was given to pregnant mothers, this was associated with a two percent higher risk of her baby being born with heart defects.

Students discussed this article in pairs for 10 minutes before we rejoined to a larger group discussion. We concluded that the article described results of a "positive" research study (documenting "what is" rather than "what should be"). The students observed that the conceptual distinction between positive and normative research could clearly be seen in the article text; the Anonymous author who discussed positive and normative themes in separate paragraphs maintained it. However, the author used neither the word "positive" nor the word "normative", meaning that the concepts were there in the text but hidden.

The real-world usefulness and relevance of positive research of this nature in the arena of medical research was obvious to the students. The research finding that the administration of paroxetin to pregnant mothers is associated with heart defects in the

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2006; Perry, 2006). By aligning themselves with the punk scene, I regard The Offspring as being tacit supporters of Punk Ideology until such a time as they make public statements that oppose any aspects of it.

baby is a result of extreme practical significance.[24] So, students learnt, in this non-accounting area, that whilst positive and normative research are conceptually distinct, positive research very often has clear normative implications. This is consistent with Positive Accounting researcher Jensen's (1983) conclusion that "…in the end, of course, we are all interested in normative questions". The Anonymous author of the newspaper article also used the positive research results cited to conclude with a clear normative statement (emphasis added): "Pregnant women who are taking the anti-depression paroxetine *should* seek a doctor's advice…" Students agreed that this conclusion was appropriate, given the findings of the positive research study. As such, *before they had even begun to consider accounting theories*, they had learnt the real-world distinction between Positive and Normative, and verified for themselves the link that should exist between good positive research and clear normative implications.

My experience was that students were motivated by and interested in both the factual issues raised by the research (pregnancy-related issues are interesting to the early 20s age bracket) and the Positive/Normative issues it raised. We then left the arena of medical research to enter the realm of accounting research, with 90 minutes of our two-hour lecture space remaining. My hope that was students could then apply what they had learnt from discussion of our article to the Normative and Positive Accounting material presented in the Week 4, 5 and 6 lectures.

4.4 The history of World War Two (Japanese eyes on the Australian prize)

To discuss the nature of the advancement of knowledge through theory development and testing, and the competition between theories, we discussed in tutorials another newspaper article from a popular culture media outlet (Brown, 2005). This article described and then critiqued two academic theories which tackled the issue of whether Japan seriously considered invading Australia at any time during World War II.[25]

According to Brown (2005), two theories have been presented recently by leading academic historians. The first theory, promulgated by Dr Peter Stanley, principal historian for the Australian War Museum, is that Japan never seriously contemplated an invasion of Australia at any time during World War II. The second theory, proposed by Professor Hiromi Tanaka, Japanese military historian with the National Defence Academy Tokyo, is that some senior members of the Japanese Navy seriously contemplated an invasion during a narrow time window of January-February 1942.

The half-page newspaper article was distributed to student pairs during a one-hour Accounting Theory tutorial class; not during the two-hour lecture. A handout featuring four questions based on the article was also distributed. Students were given 15 minutes to read the article and discuss it within the context of the four questions given to them in the second handout.

[24] As an aside, we also discussed why it was important that the research had utilised a "large sample" and how this fact affected the potential generalisability, and hence usefulness, of the study results.

[25] Kaidonis (2004) gives an example of how she used media articles portraying different views and perceptions about auditor independence in her Financial Accounting III classes held at Wollongong University, Australia. Her approach was a reaction to the "managerialist capture" of the accounting education curriculum, which was the theme of the 2004 special education issue of *Critical Perspectives on Accounting*. Kaidonis' classroom activity was designed to encourage students to adopt a critical and reflective approach to text analysis. My classroom activity discussed in this section had similar goals and structure. However, whilst Kaidonis stayed with accounting topics, I used an illustration from the discipline of history to achieve the same goals regarding generic skill development.

The class concluded that the Stanley and Tanaka theories appear to be competing theories. However, after careful thought and discussion, we came to the conclusion that both theories can be slightly modified and combined into one larger composite theory that incorporates aspects of both. We can combine the theories because one is at the general, macro level whereas the other is at the specific micro level focusing as it does on key individuals within one organisation and a narrow time window. As the Postmodernist writer on environmental education Kath Walker (2004, p. 282) concludes, "(i)t is acknowledged that there are competing theories in any area of knowledge…(h)owever, knowledge grows through the competition between different theories. A growth in knowledge occurs when we can identify coherences, or overlap, between theories, and from there tackle the differences between theories in a constructive manner…we choose a theory that fits best, or else we make revisions elsewhere in the web to accommodate one that does not yet fit."

In accounting theory and empirical research we also see little intermeshing of theoretical frameworks, as researchers feel comfortable and competent only when operating completely within their preferred paradigm. For example, PAT researchers studying social and environmental reporting rarely incorporate hypotheses based on Legitimacy Theory into their research method, and vice-versa (Deegan, 2000, p. 250).[26] Recent survey articles in management accounting research (see e.g. Covaleski et al., 2003) note that economics-based budgeting research, psychology-based budgeting research and sociology-based budgeting research have all developed largely independently of one another within the academic literature. A composite theory of budgeting that incorporates aspects from all three theoretical perspectives might yield more explanatory power than one of the theoretical frameworks relied upon in isolation.

By studying the discussion of Stanley and Tanaka's theories in tutorial class, students were able to see that similar logic and reasoning could be applied to accounting theories. They were encouraged to view PAT, Critical Theory and Legitimacy Theory, for example, as not separate, isolated topics but as alternative approaches to guide learning and exploration about how the world works (Walker, 2004, p. 282).[27] We can argue that all theoretical approaches have the over-riding (implicit) objective of learning more about how the world works or prescribing what we do within it (Walker, 2004, p. 282).

One of my goals in the selection of this particular article (Brown, 2005) for discussion was to assist students to see that scientific knowledge in the real world develops primarily through competition between theories (Walker, 2004, p. 282), rather than competition between facts. The task was concerned *primarily* with

[26] However, it is more difficult to combine elements of these accounting theories than it is to combine historical theories (none of which are derived from the assumptions of economics). Milne (2002) notes that some accounting researchers have tried to combine the Political Cost Hypothesis of PAT with Legitimacy Theory. Arguably, this is hard to achieve because PAT relies on specific assumptions about self-interest, rationality and wealth-maximization that Legitimacy Theory does not. However, as Milne (2002) points out, key results (e.g. the presence of environmental disclosures by certain firms) appear to be consistent with the predictions of both theories. Milne (2002) also notes that later researchers have extended and possibly misapplied the Political Cost Hypothesis, and the key arguments that led to the formation of that hypothesis, from what was originally stated in Watts and Zimmerman (1978). This is an additional danger of trying to combine theories in accounting.

[27] As we have seen, actually combining some of the theories commonly used in accounting may present additional problems for researchers and readers of the academic literature (Milne, 2002). Nonetheless, alerting students to the *possibility* of combining theoretical approaches in addressing practical accounting and reporting problems still seems a worthwhile endeavour.

generic skill development with the transference of content knowledge being a secondary concern. However, in Accounting Theory, and most likely in Accounting Theory only, an understanding of theories and the nature of the research method are counted both as content knowledge and generic skills. The boundary line between content knowledge and generic skills is blurred.

Some student resistance occurred in the early weeks of semester to the use of non-accounting material in class time. Boyce (2004) also notes that adopting a critical approach in accounting education classes may encounter some student resistance. This resistance may occur, firstly, because the discussion or conclusions reached challenge long-held preconceived notions. Secondly, students' implicit adoption of the "vocational perspective" of education, whereby they see the purpose of their education being to learn the technical, procedural aspects of their discipline, may partly explain the resistance. My experience, however, is that the majority of Accounting Theory students seem to appreciate, judging by the amount and nature of student participation in the activities, the non-accounting subject matter used in class.

Following is a selection of the student interview responses concerning their perceptions of the classroom interactive activities described above, and the "dialogical approach" used to discuss the handouts. Interviewees also comment upon the skills they felt that these activities helped them to develop:

"I prefer the tutorials because you give us discussion questions…The teamwork is very important I think…These activities are useful because it is group activities. It allows students to all enjoy the work and it can be very interesting; more interesting than just reading the theories. A lot of people can be in a group and discuss. It's good for the communicating; just like a debate. It helps our speaking skills…We discuss the question, find the problem and can solve it" (Interviewee A, Age 24, female international student, from China, prior medical degree, no working experience).

"In the tutorial we can discuss the case. If we only read the readings and textbook we don't understand what the theory is. If you discuss the case we can get to know what the theory is. If we discuss with the Aussies, we can exchange the ideas with each other…We learnt to critically analyse the viewpoints of different people. This skill helps us to do debates, such as in Auditing…Group work is good because if we don't understand some problem we can discuss. I can get some point and tell the other two people and then they can understand; save a lot of time…The tutorials are really good because there are a lot of case studies. Even though I read it slow, I think it's very good. Cases are more interesting; not just read the textbook…The case is not only good for the subject, but for experience, for our future career" (Interviewee B, Age 27, female international student from China, prior Bachelor of Business Studies degree, no work experience).

"In each class you will give us some scenario and then talk about it; a discussion; express our own idea; our own opinion according to the article…It's very easy to understand after the discussion scenario. I think this way is very different from what I expect you know…But it depends on our education background. In our country (Mainland China) we just know 'something's right, something's wrong'. They don't just put everything in front of you and tell you to think about it. We seldom do the critical thinking about things. But you know in the real world things conflict. You should take and follow what you think is right. In the real world individual persons

should choose what they think is better; not someone tells you to think. I think that's the greatest benefit of the subject" (Interviewee C, Age 28, female international student from China, prior Bachelor of Business Studies degree, two years work experience office manager).

"It was good that we have tutorials. You tried to get us to think out of the box; beyond the square. And whether we did or not was another question (laughs)…You are learning without realising you are learning…A benefit is I discovered various Accounting Theories that I didn't know existed" (Interviewee D, Age 22, female Australian student, six months work experience internal audit).

"In high school we have learnt that. Ghandi said that Indian people want independence but he said that the best way is not co-operate but not act violently towards the English colonials. He wanted the public to think what he has done is legal; legitimate…It's not related to accounting but if you read it carefully it's related to accounting theory…Accounting is all about people…I think reading articles in class is very interesting and can provide an example as to how to learn Accounting Theory; it helped me" (Interviewee E, Age 22, female international student from China, no prior work experience).

The interview results overall suggest that the educator's goals in regards installing content knowledge and generic skill development through class interactive activities were met. Students find the discussion activities interesting, and enjoy and learn from the group discussions of the material.[28] Interviewee D specified that learning to "think outside the square" was a key generic skill that the subject helped her to develop. Interestingly, she acknowledged that often she learnt from the subject without realising she was learning. Interviewee E enjoyed the discussion of the Ghandi handout described in Section 4.1, because she was able to use her previous high school knowledge of Ghandi's life as a point of reference (Partington, 2004; Singh, 2004) during the class discussion. However, Interviewee D also perceived that some tutorial class activities lacked structure, and students were confused about the relevance of some of the material. This may have been an obstacle, which limited class participation:

"Using non-accounting handouts I find it a bit funny as I find it hard to realise how it relates to accounting. Maybe when you hand them out, say, 'this is not related to accounting but it will help you to think outside the box and critically evaluate'. That would get more class participation…When you give them out to the class give them the goal of the activity. Sometimes it's a bit overwhelming. You are given the piece of paper; you read it; and you don't know what you are supposed to get out of it. You could say 'the objective of this paper is to', attached to the handout" (Interviewee D, Age 22, female Australian student, six months work experience internal audit).

[28] International Chinese students' enjoyment of group activities is consistent with the hypothesis of Otsuka and Smith (2005) that East Asian culture, because of its Confucian roots, places higher value upon achievement through (shared, co-operative) effort than achievement through ability. In similar vein, Heitmeyer (2004, p. 235) recommends the use of group work in secondary classes where there are Australian Aboriginal students because Aboriginal culture values highly co-operation, rather than competition, and group work builds self-confidence.

This response suggests a preference for a more structured approach to classroom interactive activities with more up-front guidance by the lecturer as to what the objective of the exercise is, and what skills the exercise will help the students to develop. The brainstorming nature of the dialogical approach to education suggests, however, that to a large degree the learning will come by the doing, and by the interaction. The student acknowledges this in her earlier responses above.

Furthermore, it seems that international students encountered some difficulties because class handouts were not distributed in advance of the class and the time given to reading and discussing the material in class was limited:

"In the tutorial you give us the case study and let us read but I didn't finish. I didn't finish reading. I didn't really understand; before the tutorial give out the case study. We can read it first. I don't know about other international students. For me I cannot finish" (Interviewee B, Age 27, female international student from China, prior Bachelor of Business Studies degree, no work experience).

4.5 Use of open-ended essay questions as assessment items

My approach at CSU during Spring semester 2005 was to use open-ended essay questions developed by the Accounting Theory subject co-ordinator at the Albury campus, and used at both the Albury and Wagga campuses. This meant that in the Spring semester of 2005 the same essay questions were being used as assessment items at two of the three CSU campuses, with approximately 25 internal students (Albury) and 41 (Wagga) in total doing the assessment tasks.[29]

The two essay questions were both short, two to four lines in length. Both essays were worth 10% of the overall assessment with 70% being the final exam and 10% being for on-line forum participation (Albury) and 15-minute pair presentations in tutorials on a topical accounting article (Wagga). The essays were due in Week 5 and Week 11 respectively. Both essay questions had a general part and were followed by a specific part which asked students to focus on only one topic area covered in the subject (e.g. PAT, Legitimacy Theory or Critical Theory). Students could choose their topic area.[30] This general-specific format was used for both the essays.

The first essay question required students to "critically evaluate the usefulness of an accounting theory", and delineate the factors that they would consider prior to making a judgement that the theory appeared to be "sound". The second essay asked students to critically evaluate the usefulness of the subject ACC 341 for accounting practitioners today and then apply these general observations to one topic area that they had selected for study. Both essays allowed students to develop and build generic skills and apply them to specific theories and topic areas. As such, the essays were closely linked to classroom discussions and activities. Students were encouraged to see that the classroom discussions and activities were designed to help them approach their essays confidently. The statistics indicate that the overall standard of student essays improved slightly for the second essay, and that the class standard deviation and number of fails were both reduced. This suggests that some

[29] Two assignments both involving Short Answer Questions were used for the DE students, administered from the Bathurst campus of CSU, and for the Bathurst internal students.

[30] Thomson and Bebbington (2004) also recommend allowing students to choose their own topic areas for assessment tasks as part of an overall dialogical approach to education. This allows students to take responsibility for, and a larger measure of control over, their own learning experience, and hence allows them to personalise their educational experience to a greater degree. It also allows students to follow through on, and fully utilise, their internal motivations (Wynder, 2006).

learning occurred during the semester, especially for those students in the left-hand tail of the grade distribution.[31]

Open-ended essay questions are like a blank sketchbook or easel. They give the student full opportunity to demonstrate, within the logical structure and boundaries of the essay question, the full range of content knowledge and generic skills that they have acquired and are able to integrate and apply to the task at hand. Students' research skills, critical thinking and critical evaluation skills, as well as their written report writing skills, or lack thereof, will become apparent in the final product. By contrast, Short Answer Questions tend to set very narrow limits on the ability of the student to research and to fully express their ideas on a topic. Short Answer Questions contribute to a mentality among students that every question has a "right/wrong" answer, which can be expressed succinctly in only a few lines or half a page. With Short Answer Questions, the opportunity is usually there for the "Pass" standard student to paraphrase a textbook discussion and it is hard or impossible to measure accurately the student's true understanding of the topic. Short Answer Questions, in my opinion, are most unsatisfactory where an issue allows for conflicting views, as is nearly always the case in Accounting Theory.

The following student interview responses express students' perceptions about the two essay assessment tasks and the skills that they felt that they gained through completing these tasks.

"Assignment I like least, because I hate writing. I think I improved in my 2nd essay compared to the 1st. I can understand what the questions mean and I can catch the key words of the question. I know what I should write. I think my 2nd essay is more like an essay and less copied from the book. I did more research, especially bibliography. I didn't know for the first assignment we need to do bibliography. We didn't know how to do a better bibliography. When we do the essays we always read the book first and catch the main idea; and then go to the internet to search relevant topics and add in own ideas. For me doing essay is a little bit difficult. We spend more time to read the book than the local students. It's good to do essays. It's very good for us to improve, but it's difficult…The benefits of the essay of when we find work in the future we will do a lot of writing, like prepare reports for the high level managers…The two assignments are very important to help us prepare our writing skills even though I hate it" (Interviewee A, Age 24, female international student, from China, prior medical degree, no working experience.

"I think the essay is helpful…If I write essay, I just research on internet and read a lot of things. This takes two weeks or more; spend a lot of time. If it is calculation topic, may just take one week; focus on one thing…The assignment can help me to improve writing and research skill and more understand what's accounting …We can write essays but maybe just not as good as Australian people. For Aussie just write essay; repeat the main points. For us we need to find more points and put in more

[31] The average marks were 6.39 out of 10 (n = 38, std. dev. = 2.35, number of fails = 8) and 6.55 out of 10 (n = 39, std. dev. = 2.05, number of fails = 5) for the first and second essays, respectively, at the Wagga campus. The author marked all essays, which although it removes one source of bias introduces another source (the subconscious bias of the sole marker). For example, I may have marked the second essay more generously because by that stage of semester I knew the students better and so I "knew what Harry meant". In addition, the students by the time of the second essay, having received detailed written feedback on the first, would be more aware of the expectations of the lecturer. For these reasons the averages and standard deviations presented here should be regarded as anecdotal evidence at best to support the assertion that learning occurred during the semester.

examples to explain the points…We can learn how to research something and how to discuss an assignment topic; reading skill…Only in the class do we speak English; not too much though (laughs). For our reading and writing skill, the subject is so helpful" (Interviewee B, Age 27, female international student from China, prior Bachelor of Business Studies degree, no work experience).

"Essay is more easy for the local students. It's not a big problem. It gives me a challenge. It asks us to improve our English…I like to write essay. Every time I write a good essay I write a lot of stuff but sometimes I get off the point so I can get very upset. I like writing actually. As an international student it's OK for me…The essay helped me to read one topic carefully" (Interviewee E, Age 22, female international student from China, no prior work experience)

Interviewee A's response clearly shows her "love-hate" relationship with essay writing. She finds it difficult, but believes it has helped her to develop useful generic skills. Her response also shows, consistent with the assertion made earlier, that students did learn from doing the first essay, and from the feedback obtained, and were able to perform with more confidence and more competently for the second essay. Under pressure to pass, the student demonstrated resourcefulness by quickly developing a research strategy, where she would first read the assigned textbook and then searches the internet. Interviewee B's response indicates that the subject for her involved a lot of reading, research, critical thinking and writing, which she felt were important generic skills. She feels that international students are at a disadvantage, relative to Australian students, because reading is slower for them and arranging and expressing their ideas effectively in academic English is a major challenge. Interviewee E agreed that essay writing was easier for Australian students. This leads us to question whether NESB students should be compensated for their lack of competency in reading and writing complex academic English; possibly by an increased time allocation in the exam and/or by extended due dates for essays. However, another interviewee was adamant that in today's global environment of increasingly commoditised education, Australian lecturers should not adjust their standards or expectations simply so that fee-paying international students can pass subjects:

"I don't think the subject is unfair for international students. The international students do not want to change the subject for international students because international students really want to learn knowledge from the subject. A newspaper article I saw said Australian universities had lowered the standards of grading because of international students. At Sydney Uni, a student who could not get a degree because she can't pass a subject took the university to court and then she got the degree finally. I don't know whether the industrialisation, which makes education a profit industry, is good for education. The same thing is happening presently in China" (Interviewee F, Age 20, male international student from China holds Advanced Diploma in Management, no prior work experience).

Overall, the international student responses do not conform to the stereotypical view sometimes encountered in Western education circles that Chinese students prefer rote-learning nor the view that they regard education and rote-learning as synonymous.

The perceptions of three interviewees regarding the Short Answer Questions versus essays debate are as follows:

"I prefer Short Answer Questions. I can just answer the key points and I don't have to describe a lot. If we choose the essay questions, we must pay attention, do more work and research a lot so as to understand. If I prefer, I will choose Short Answer Questions" (Interviewee A, Age 24, female international student, from China, prior medical degree, no working experience).

"I prefer to do Short Answer Questions. You know where you can find the answer. I know there is a definite answer…I totally agree that there wasn't much structure in the essay questions. I think that is something that students found challenging; I think so" (Interviewee D, Age 22, female Australian student, six months work experience internal audit).

"I prefer to do Short Answer Question not essay…In Short Answer, the question is very direct, e.g. what is the definition of Legitimacy Theory? It's easy for us to focus on the question. For the essay the question is so broad so we have to think very carefully and organise our thoughts. Different people have different ideas as to how to write the question. In Short Answer it is not. If it is about a definition, every one will give the same definition" (Interviewee E, Age 22, female international student from China, no prior work experience).

"Short Answer Question; just write down what the textbook says; you can get a mark. In essay you have to organise your material together and put your original thinking. I prefer to have essays as assessment…I think it's not unfair for international students to do the essay. We chose to study in this country. This country cannot change its things for you because you come here to study" (Interviewee F, Age 20, male international student from China, holds Advanced Diploma in Management, no prior work experience).

These responses suggest that students perceive Short Answer and essay as both having pros and cons. Interviewee A perceives Short Answer to be easier. However, this response interpreted within the context of her complete interview suggests that she perceives that essays provide the greater long-term benefits. The other interviewees share this perception. The essay delivers more long-term benefits because of the level of detail and depth of understanding that essay writing requires; the "no pain, no gain" scenario. The responses suggest that educators must always attempt to understand student perceptions about assessment tasks, rather than assume that there is only one way to perceive them, or that students will perceive them in the same way that the educator does. It suggests a mixed approach to assessment tasks, with both essays and Short Answers featuring. If Short Answers are used, student marks will tend to congregate at the high and low ends, depending on whether the correct answer was obtained. Many questions will need to be used so that the "averaging effect" can come into play across questions to create a nearly normal distribution of scores.

Whether essays place international students at a greater relative disadvantage then do Short Answer Questions vis a vis the Australian students is an issue worth exploring further. Most likely this is case but whether the benefits of essays are more than the costs for all students, collectively as well as individually, should be the over-riding consideration. Interestingly, Interviewee F, the only Distinction standard student interviewed, expressed a strong preference for essays over Short Answer

Questions, most likely because they allowed him opportunity to demonstrate his knowledge of the subject matter and fully develop and express his ideas. Pass standard students, however, find essays threatening. They may need more verbal guidance, encouragement and suggestions from the educator, without the educator going so far as to "give them the answers".

5. Conclusion

This paper describes a Critical Theory and Postmodernist approach to the teaching of Accounting Theory. The paper describes some handouts and classroom interactive activities, studied at the Wagga campus of CSU during the Spring semester of 2005. Through classroom handouts based on medical research (Anonymous, 2005) students discovered the conceptual distinction between positive and normative research and the clear normative implications of good positive research. Classroom handouts based on history research (Brown, 2005) highlight that knowledge advances in the real world, even in the traditionally facts-oriented history discipline, through competition between competing theories (Walker, 2004).

In the Postmodern world, where the future of many accounting students will be *jobless* (diFazio, 1998; Esposito et al., 1998), *joyless* (Tinker and Koutsoumadi, 1998), and increasingly *commoditised* (Tinker and Koutsoumadi, 1997; Kell, 2004, p. 44), and many will not do accounting work of any type (Tinker and Koutsoumadi, 1997, 1998), a critical approach to accounting education will assist to foster the generic skills vital to personal self-confidence, self-image, and capability at a range of tasks and in a range of contexts (i.e. personal adaptability). In similar vein, the critical accounting literature (Kaidonis, 2004; Thomson and Bebbington, 2004; Boyce, 2004; Inanga and Schneider, 2005) and the sociology of education literature (Marginson, 1992; Porter et al., 1992; Lovat, 2004) dismiss the "vocational perspective" as both inappropriate and damaging.

Even though Boyce (2004) portrays the vocational perspective as dominating the agenda of Western governments, with serious implications for the ability of universities to continue to function as free communities of inquiring scholars, he concludes his paper on an optimistic note. The reason for Boyce's optimism is his observation that the lecturer retains significant ability to pursue a critical direction in the classroom, and in the writing and grading of assessment tasks. Singh (2004) claims that such an approach is important, even at the secondary level, as students learn to understand their complex role within a multi-cultural Australia, as well as Australia's changing role in the global community.

This paper presents interview results, which suggest that students appreciate a critical and dialogical approach to education at the 3rd year undergraduate level, and welcome the opportunities to develop further their generic skills through classroom activities and innovative assessment tasks. However, as noted by Boyce (2004), the use of a critical approach to classroom discussions, and non-accounting material in class time, both may encounter some student resistance at first. The process needs to be managed carefully and sensitively by the educator, but not apologetically. As the interview responses suggest, the rationale for why we are doing certain things as educators needs to be explained in detail, and the benefits that accrue to students need to be carefully "sold" on a weekly basis. Fortunately for accounting educators of a critical persuasion, we have an unexpected ally in the public accounting profession, which is actively encouraging university educators to place more emphasis upon generic skill development (see e.g. Accounting Education Change Commission, 1990;

Bedford et al., 1986; Deppe et al., 1991; Boyce, 2004, p. 577). Lastly, the interview results do not support the stereotyped view often encountered in Western educational circles that Chinese students prefer rote-learning nor the view that they regard rote-learning and education as synonymous.

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Appendix A

Interview Questions

1. How was the teaching of Accounting Theory different from what you expected?
2. What did you like best about the subject?
3. What did you like least?
4. What skills did you feel the subject helped you to develop?
5. Group activities in class included discussions of conflicting views of Indian Independence (Hindu and Muslim) and conflicting views about the Japanese plan to invade Australia in 1942. What do you feel you learnt from these discussions?
6. In the 2nd. essay, you had to evaluate the usefulness of Accounting Theory to practising accountants today and relate to one topic area in the subject. What was your impression of the essays? What skills did they help you to develop?

7. What do you perceive as some of the benefits of studying the subject?
8. How could the subject be improved?
9. Which topic areas did you find most interesting or relevant e.g. Ethics, Positive Accounting Theory, Legitimacy Theory, Cultural Theory and International Accounting? Why?