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# Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](http://www.elsevier.com/locate/cpa)

## More than imagination: Making social and critical accounting real

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### ARTICLE INFO

#### Article history:

Received 12 December 2011

Received in revised form 6 April 2012

Accepted 26 June 2012

Available online 2 August 2012

#### Keywords:

Accounting education

Cognitive dissonance

Critical

Imagination

Globalisation

### ABSTRACT

We offer a critical consideration of the roles of cognitive dissonance, imagination, and critical thinking in accounting education, suggesting that all three are important elements of critical and emancipatory accounting education, but that they must be set within a context that is rooted in the “real lives” of students and teachers alike, seeking to both understand the world and to challenge it.

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## 1. Introduction

The need to reform accounting education, and an associated effort to broaden the perceived disciplinary boundaries of accounting, has occupied the minds of accounting education reformers for some years. Despite clear signals of the magnitude and importance of the reform agenda (Bedford et al., 1986; Accounting Education Change Commission, 1990; Review Committee of the Accounting Discipline in Higher Education, 1990), progress in practical terms has been disappointing, to say the least (see Merino, 2006 for a historical overview). It is in the context of this somewhat frustrating history that Chabrak and Craig's (2013) discussion of ways to further this agenda is welcome. As Carmona (2013) observes, the notable lack of genuine reform in accounting education despite longstanding and near-universal (if, perhaps, rhetorical) support for a reform agenda, suggests that “an individual approach” (p. 11) may (at least initially) be needed to move the agenda forward.

In seeking to further this aspiration for reform, engagement with Chabrak and Craig's work offers a productive opportunity to develop our understanding of the roles of cognitive dissonance, imagination, and critical thinking in accounting education. Application of these concepts has significant potential for the development of more holistic understandings of accounting, its extant functions, and possibilities for alternative accountings. We wholeheartedly endorse Chabrak and Craig's suggestion that students should be encouraged to “imagine other cultures and discourses” in order to “challenge any prevailing ideology”, and to “imagine that alternative accounting models (other than current economic and institutional arrangements and dominant theories) could exist” (p. 12).<sup>1</sup>

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<sup>1</sup> Of course, this potential may be constrained by the context, and therefore not be generalisable to all educational environments (see Carmona, 2013; Hopper, 2013; Ocampo-Gómez and Ortega-Guerrero, 2013 – each of these papers provides an indication of specific localised challenges that are likely to be encountered).

We offer a constructive critique and extension of the arguments in Chabrak and Craig's work. Our analysis is informed both by the literature and our experiences over a number of years in engaging in micro-reform efforts (together with colleagues) in the teaching and learning of accounting.

## 2. Student imaginings(?) as dissonance?

Cognitive dissonance is the theoretical construct used to explain psychological responses to information that conflicts with individuals' pre-existing personal beliefs or understandings. As a general rule, consistency is preferred to dissonance and when confronted with inconsistencies with beliefs, people will tend to enact changes that restore a state of consonance. Chabrak and Craig analyse the way students responded to a critical thinking assignment that asked them to express opinions about the role of accounting in the bankruptcy of Enron. They interpret a selection of student responses as ostensibly providing evidence of cognitive dissonance, concluding that the dissonance was driven either by conflict between students' personal values and those inherent in the education system within capitalism, or by contradictions that some students detected between the rhetoric and the reality of the capitalist system. They further suggest that the objective structures of capitalism inherent in educational institutions represent the principal obstacle to students engaging in critical thinking and, in the instances documented in the paper, are themselves the causes of the cognitive dissonance experienced by students. The authors propose the restoration of the ethical status and fabric of accounting through the enrichment of textbooks to include the social role of accounting and the teaching of accounting "as a moment in the progress of our civilization" (p. 12).

Our reading of Chabrak and Craig's work in the spirit which the paper promotes – that is, the critical spirit – highlights a number of key elements for the development (and recovery) of accounting education, but at the same time gives rise to some concerns over the authors' interpretations. Their argument is centred on a textual analysis of a selection of student assignments. Intended aims for the assignment were to "introduce critical pedagogy", encourage "critical thinking" and to help "redress the poverty of discourse" in the accounting curriculum (p. 2). That is, they aimed to provide students with a "heretic break" (p. 4) through which to escape the hidden curriculum of capitalism. Students were encouraged to deviate from linguistic norms in providing "innovative and original submissions" (p. 12) that creatively interpreted the role of accounting in the bankruptcy of Enron. They were prompted to challenge the system into which they had been socialised and to raise their consciousness by engaging in critique, based on their "values", "experience", "expectations", "education" and "ethics", to express a personal "opinion about the Enron bankruptcy" (p. 12 – appendix).

In the framing of their paper, Chabrak and Craig omitted the majority of student assignments that "conformed to conventional and technical understandings of the Enron failure" (p. 10), focusing on approximately 33 out of 184 assignments (around 18%) that deviated from traditional narratives. They interpret these stories as evidence of "a state of cognitive dissonance" (p. 5) or as examples of "how consonance was re-established from a state of cognitive dissonance" (p. 9). The authors contend that the selected "extraordinary stories and discourses" (p. 5) represent attempts by these students to resolve pre-existing incongruities that were highlighted by the nature of the assignment requirements. Specifically, it is said that the "imaginings [represented in student work] were (at least temporary) escape devices and ways for students to distance themselves from the cloak of capitalism and the influence of its guiding precepts" (p. 2).

At one level, Chabrak and Craig's work provides an interesting documentation of the resistance that students may manifest when confronted with knowledge and values that are contradictory to those inherent in the social system into which they have been socialised. In these circumstances however, such resistance should not be unexpected (Boyce, 2004). The paper hints at a potential pedagogical contribution of cognitive dissonance theory to understanding this resistance, but the absence of any real or convincing evidence of the existence of dissonance is somewhat surprising. As we consider later in the paper, alternative interpretations of the student work (as reported) are possible, and the authors hint at a different, equally valid, explanation in a footnote. The "extraordinary stories" of students may be products of relatively straightforward compliance with the clear instruction to employ "creativity" and to use "any expressive form they deemed suitable" (p. 5). Thus, student behaviour may have been rooted in the need to fulfil teacher expectations and to enhance the chances of gaining credibility and success; that is, students may have been engaging in something other than cognitive rebalancing.

Despite this concern, the paper highlights the importance of cognitive dissonance for both understanding student resistance, and for transforming resistance through techniques of "cognitive dissonance instruction" (McFalls and Cobb-Roberts, 2001). This may provide an opportunity for teachers "to prepare students to anticipate their vulnerability to academic dissonance, to appreciate its potential to impede their development, and to recognise factors that facilitate optimal adaption to dissonance" (Meyer and Xu, 2005: 78). In other words, recognition of the existence of dissonance and the incorporation of pedagogical techniques to address it are important to the development of critical spaces in which students and teachers may imagine alternative accountings.

## 3. Imagine... there's no... accounting...

Chabrak and Craig's interpretation of their selection of student assignments suggests that these students harboured "incongruities" (p. 2), and that imagination and imagery provided a form of escapism that allowed students to initially cope with the experience of cognitive dissonance. However, the ultimate resolution of this dissonance was in the main, a return to prior, established understandings, producing a minimal net shift in student attitudes. In these circumstances, the imagination of students seems to have been largely used as a  *coping*  device rather than a  *creative*  device, but Chabrak and

Craig clearly envisage a much more creative function. They suggest that “[t]o be critical, a student *must* be able to evaluate and imagine alternative situations to those conventionally presented” (p. 11, emphasis added).

Indeed, the critical spirit requires the cultivation of creative and productive, rather than escapist, forms of imagination. In his landmark examination of disjuncture and difference in contemporary globalisation, cultural anthropologist Arjun Appadurai has developed and expounded a perspective that identifies the social imaginary as a critical social practice, wherein “the *work of the imagination* [is] a constitutive feature of modern subjectivity” (Appadurai, 1996: 3, original emphasis). This perspective is echoed in recent work from Michael Burawoy<sup>2</sup> whose studies of the “lived experience of globalization” (in Burawoy et al., 2000: 4) consider how contemporary globalisation can be constraining *and* enabling, with the imagination being an essential element in the articulation of lived experience at the local level with developments at the global level. It is at the local level that domination may be “resisted, avoided, and negotiated” (p. 29) to the extent that the world itself can be reconstituted, as “global forces and global connections as constituted imaginatively, inspiring social movements to seize control over their immediate but also their more distant worlds, challenging the mythology of an inexorable, runaway world” (p. 29).

The work of both Appadurai and Burawoy provides insight into ways in which the imagination can “reconfigure what is possible”, providing “a resource that opens up new vistas” (Burawoy et al., 2000: 32). Thus, a renewal of the role of imagination in social life, more broadly, represents a potential positive social force:

The imagination is no longer a matter of individual genius, escapism from ordinary life, or just a dimension of aesthetics. It is a faculty that informs the daily lives of ordinary people in myriad ways: It allows people to consider migration, resist state violence, seek social redress, and design new forms of civic association and collaboration, often across national boundaries. (Appadurai, 2000: 6)

In an educative context, daily-life imaginings (e.g. see Burawoy et al., 2000) that look beyond the extant material and social world can be connected to learning and teaching such that it is, in turn, connected to history and social structures. The imagination is necessary to “envision a radically different organizational space, where patterns of production, consumption, and distribution adhere to standards of social justice” (Mir and Mir, 2002: 117–118). Use of imagination can help to make teaching relevant not by simply seeking to mirror the world-as-it-is, but through nurturing a systematic critique of, and challenge to, the present; seeing the world – and accounting within it – as it is *and* as it *could be*.

However, the interpretive work of Chabrak and Craig shows that the role of imagination, especially in the contemporary context of globalisation, has a split character. It can inform the individual and collective impetus to social change, but it also provides the means through which the hegemonic aspects of globalisation are designed and subsequently entrenched through various forms of discipline, control, and domination effected by states, markets, and other (politically, economically, financially) powerful, interest-laden players (on this latter point, see Boyce, 2002, 2008). Accounting also exhibits a split character in its relationship to globalisation. On the one hand, accounting plays a key role both in the diffusion of globalisation (especially through financial technologies) and in structuring the disciplinary and control mechanisms surrounding global flows of capital, products, information, policies, and people (Lehman and Okcabol, 2002; Neu et al., 2002; Graham and Neu, 2003). On the other hand, accounting also plays a key role in shaping (and limiting) the imagination about what globalisation does – and could – mean (see Everett, 2003).

Importantly, Appadurai (2000: 2) makes a case that in a globalised context “social exclusion is ever more tied to epistemological exclusion” because various discourses of expertise (which must include accounting) increasingly seem to leave “ordinary people” outside of the processes of knowledge generation and use. In this regard, a significant note of caution is injected by Roy’s (1999) warning of “the end of imagination” in the face of the destructiveness wrought by globalisation and associated developments at the national and international levels. Her response in the face of an expansive corporate power, environmental destruction, and ignorance of the lives and needs of the poor: an exasperated: “I hereby declare myself an independent, mobile republic. I am a citizen of the earth. I own no territory. I have no flag. . . .” (p. 140). This has rhetorical, if not practical, power. In a more practical vein, she suggests:

It is vital to deprofessionalize the public debate on matters that vitally affect the lives of ordinary people. It’s time to snatch our futures back from the ‘experts’. Time to ask, in ordinary language, the public question and to demand in ordinary language, the public answer. (Roy, 2002: 186–187)

Here, Roy returns us to the “daily life” imaginings referred to by Appadurai and Burawoy, above. The concreteness of lived experience combined with the power of imagination can produce more precise and meaningful ways to think and act in ways that are relevant both to real lives in the present, and to imagined – but possible – futures (Burawoy et al., 2000). Imagination may generate a space of contestation, in part because the simultaneous circulation of both people and images engendered by contemporary media and migration create irregularities that impel (or compel) this work of the imagination (Appadurai, 1996). Thereby, imagination becomes a collective *social fact* that generates alternative worlds that can, in turn, unsettle and challenge the hegemony of the nation state and the received idea of globalisation as an inevitable force beyond

<sup>2</sup> Together with a number of his graduate students.

human control; imagination becomes a “staging ground for action” (p. 7). However, it is clear that imagination alone is not enough to generate social change; it must be connected to social and political action.

A paradox clearly arises if globalisation as currently experienced is seen – and presented – as inevitable. For then, the “capacity to aspire” (Appadurai, 2006: 176) that is a necessary predicate of widening the imagination and broadening horizons, may be obviated. In this context, how might rationally and realistically grounded alternatives emerge? Roy’s suggestion, that discourse and debates that are otherwise conducted by and between experts of various kinds need to be reoriented to the language and concerns of ordinary people, provides an indication of the required direction. A re-imagined accounting can play an important role in infusing discourse and debate (see Boyce, 2000), both in the classroom and beyond.

The force of imagination can only be realised if individuals and collectives are galvanised in ways that do not treat the *status quo* as pre-given, natural, eternal, and unalterable. Of course, it is the capacity of imagination to conceive of that which is *not* that places the *status quo* under threat. This requires an engagement not just with the imagination and ideas, but also with material structures of power and agency. For critique to realise its potential for changing the world, there must be a preparedness to decentre and deprive the specific narrow ethic that underlies the mainstream, dominant monoculture of traditional accounting (Chua, 1996), inculcating a genuine interaction with other cultural and value traditions, from where knowledge may be produced from the very sources excluded by the traditional ethic of accounting (cf. Appadurai, 2000). Imagination may provide a route to the deparochialisation of this ethic in a way that retains rigour while restoring concern for moral and political questions.

Boden and Epstein (2006) sound a note of caution in relation to the implicit optimism in arguments such as those outlined above, arguing that “the contemporary global transformation of higher education leaves little room for comfort regarding the prospects for such a new research imagination developing from within universities” (p. 224). Key among their concerns is the corporatisation of universities and university research, to the extent that extant sociopolitical powers and interests are significant in shaping the function, form, activities, and outputs of universities. In short, in the wake of neoliberalism, the imagination itself has been captured by the interests of capital, undermining the traditionally conceived social functions of universities (see also Coady, 2000; Boyce, 2002; Shear, 2008; Parker and Guthrie, 2009).

While it is possible that universities (and accounting within them) are already “too deeply embodied within capital. . . to be sufficiently imaginative of different futures” (Boden and Epstein, 2006: 225),<sup>3</sup> the hegemony of neoliberalism is not total. Spaces for difference may be highly limited and constrained, but there remain “contradictions and chinks within university systems” (p. 234) that provide openings for the development of critical, social, and environmental accounting that can connect imagination to action as a potential positive social force (Boyce, 2004). The concluding suggestions of Chabrak and Craig are extremely useful in this light, and their work can be used to highlight the importance of cognitive dissonance to the productive potential of the creative imagination.

#### 4. Harnessing cognitive dissonance

In order to understand the potential productive function of creative imagination in accounting education, a closer look at the relationship between cognitive dissonance and learning is warranted. Education studies have utilised the theory of cognitive dissonance to help explain the negative reactions of students when introduced to information or knowledge that is perceived to be incongruent with what they already ‘know’ (e.g. Nussbaum and Novick, 1982; McFalls and Cobb-Roberts, 2001; Meyer and Xu, 2005). Cognitive dissonance theory offers a framework for not only understanding the phenomenon of student resistance but also for the incorporation of dissonance in the development of teaching strategies to allow for “a deeper processing of the new information” (McFalls and Cobb-Roberts, 2001: 171).

These insights into the *necessity* of cognitive dissonance to deep learning are not fully captured by Chabrak and Craig, who interpret their student assignments as evidence of a kind of spontaneous cognitive dissonance that arose because the *doxa* inherent in the education system conflicted with the underlying social beliefs of the students. Chabrak and Craig suggest that their students felt “confronted by capitalism”, which they (the students) understood as a system that “rides roughshod over the working class, alienates workers, and renders them submissive and distant from the authentic world” (p. 4). They argue that the creative stories told by students escaped traditional interpretations of the Enron case and were *made possible* because the assignment created the space for students to experience conflict or dissonance between their personal values and capitalist values. As noted earlier, on the evidence presented it is not immediately clear that this has happened; this interpretation may have come as much from the authors’ understandings as from those of their students.

The authors find that most of their subset of students ultimately accommodated their experience of dissonance by returning to prior understandings as inculcated by the (*doxic*) education system. This suggests that the majority of students (those *not* reported in the paper) did not respond to the assignment requirements in ways that challenged the extant system at all, and there was no deep or general state of cognitive dissonance. It is possible (likely?) that the conditioning implied

<sup>3</sup> Hopper’s (2013) rather pessimistic description of contemporary changes within the UK higher education system – changes that are echoed in recent directions within higher education in Australia – lends support to this generally downbeat assessment of the possibilities for change being driven from within universities.

in the “identification of Enron as a subject for critical enquiry”<sup>4</sup> produced the observed effect in a relatively small number of students. The extent of dissonance experienced seems to have been relatively easily accommodated, and one suspects the more critical components of assignment answers may have been prompted by other factors. *Tedeschi et al. (1971: 690)* suggest that a student is “sometimes more concerned with *appearing* to be consistently fulfilling others’ expectations than . . . with *actually* privately structuring . . . beliefs to *be* consistent” (original emphasis). Anxiety or apprehension about the manner in which others will evaluate them may lead individuals to “demonstrate more behaviors relevant to impression management” than to cognitive dissonance, and an individual’s behaviour in such circumstances may be “directed by the expectation of gains or the avoidance of costs” (p. 694). This interpretation would not *necessarily* exclude cognitive dissonance in the Chabrak and Craig case, but, on the evidence presented in the paper this alternative explanation of student behaviour seems equally plausible.

This point is significant, because it is important to appreciate that pre-existing understandings of students are not changed by merely creating space for alternatives to emerge, nor by presenting new or alternative facts or perspectives. The latter may relatively easily be accommodated within old schemata in ways that do not alter fundamental assumptions (*Nussbaum and Novick, 1982*). Internally, dissonance may also be dealt with simply by reducing the ostensible importance of conflicting beliefs. In such circumstances, cognitive dissonance has not produced any change to understanding, but rather reinforced an existing state.

Notwithstanding these critical observations, the possibility that there may have been a state of cognitive dissonance induced by the context and combination of class, students, teacher, and assignment requirements, represents a positive educative moment. It seems likely that for students to think critically and creatively about the function of accounting in society, they *must* experience cognitive dissonance. This may, in turn, give rise to opportunities for students to understand that (and how) they have been “alienated from their essence” (*Chabrak and Craig, 2013: 4*) via the absorption of the capitalist structures of a university education. It is, however, unlikely that this will occur spontaneously, merely by creating an opportunity for students to exercise “linguistic symbolic capital” (*Chabrak and Craig, 2013: 12*).

Chabrak and Craig are, of course, correct to propose that if accounting educators are to help students to overcome their submission to the systemic values of capitalism, and to engage in critical thinking, they must utilise a critical discourse and materials that prevent the taking-for-granted of ostensible truths. For cognitive dissonance to facilitate transformation in understandings, perceptions, and worldviews, students must experience “extreme discomfort” that precipitates a “state of crisis” (*Chabrak and Craig, 2013: 4*), for it is this state that effectively forces the resolution of the dissonance. Students are thus placed on “the threshold of changing a cogent belief” (*Meyer and Xu, 2005: 77*). Cognitive dissonance, then, is not simply an expression of psychological discomfort, but a motor of deep and critical learning:

. . . it forces students to think critically . . . presents a new learning opportunity to extend the students’ “growing edge.” However, without preparation to deal with the conflict, the potential for maladaptive response by the student is not only predictable but also significant. (*Meyer and Xu, 2005: 79*; see also *McFalls and Cobb-Roberts, 2001: 170*)

Teacher interventions must be designed both to *create* situations that allow cognitive dissonance to arise and to *assist* students to deal with these circumstances. A crucial first step is helping students to become aware of their own preconceptions because this is prerequisite to sensing anomaly. Without this step students “may not be bothered by any inconsistency between new evidence or ideas and their existing frameworks . . . no real problem is sensed and there is no awareness of the need for accommodation” (*Nussbaum and Novick, 1982: 187*). This is consistent with the importance of “conscientisation”, as emphasised by *Freire’s (1996)* dialogic approach (see *Ocampo-Gómez and Ortega-Guerrero, 2013*).

Coupled with raising students’ awareness of their own preconceptions is the development of an appreciation that aspects of traditional accounting (and accounting education) *are likely* to be inconsistent with beliefs that students may otherwise compartmentalise in order to accommodate their educational experience. Those of us who have taught social and critical perspectives in accounting are all too familiar with the tensions experienced by students who are challenged not only by inconsistencies with prior understandings or preconceptions, but also by issues of language and culture (*Boyce et al., 2012*).<sup>5</sup> When exposed to information that is inconsistent with their beliefs and experiences, students may express the resultant dissonance as resistance. If this is not managed and ameliorated, it can defeat the purposes of critical educational programs (see *Boyce, 2004: 578–579*).

Students confronted with alternative perspectives will be well served by interventions that prepare them to anticipate and then to resolve the forms of dissonance that are likely to arise. Pedagogical strategies that aim to develop and build

<sup>4</sup> See fn 1 in Chabrak and Craig’s paper, which tempers the general statement on p. 6 that “Students were not provided with any (overt) conditioning materials prior to completing the assignment”.

<sup>5</sup> A notable proportion of the student cohort enrolled in accounting courses in Australian universities is comprised of international students, many of whom have limited English language skills; this further complicates their educational experience. However, in our experience, these limitations do not prohibit students from engaging with critical content, but efforts must be made to ensure, for all students, that “material is incorporated in a way that resonates with their daily experiences” (*Boyce, 2004: 579, fn 9*). *Graham (2013)* proposes that accounting be taught as a language, adopting a literary approach that is accessible to the common understandings of students (rather than the stereotypical “language of business”). This would provide an interesting strategy for structuring and promoting discourse in the accounting classroom. Students from any language background should be enabled to critically understand accounting discourse through such approaches, and to engage with the inherent contestability of accounting concepts (see *Carmona, 2013*).

on alternative imaginings should first prepare students to *anticipate* cognitive dissonance, raising consciousness of anomalies and, then, provide appropriate and adequate interventions to enable them to engage with critical inquiry and resolve cognitive dissonances as they arise (Nussbaum and Novick, 1982: 187). This is important because “[a]nything that seems to challenge the present social arrangements is, at least initially, upsetting, and is likely to be resisted” (Boyce, 2004: 579) to the extent that it may represent an internal self-contradiction (see also Tinker et al., 1991; Freire, 1996: Ch. 1). The embedding of dissonance-reduction strategies into the curriculum may “reduce resistance, prevent selective processing of discrepant information, encourage critical thinking, and promote a classroom environment conducive to learning” (McFalls and Cobb-Roberts, 2001: 166).

The ultimate decision to accept or reject dissonant information is the learner’s responsibility (McFalls and Cobb-Roberts, 2001: 170), but open discussion around the articulation of different perspectives at least opens possible paths away from the monotonic and stultifying nature of traditional accounting, leading to intellectual growth and maturity (see Lehman, 2013). Perhaps we must ask: *if we are not creating the conditions for cognitive dissonance to arise and to be resolved, are we really educating?*<sup>6</sup>

## 5. Critical thinking, imagination, and the real

There are multiple definitions and approaches to critical thinking (e.g. see Wolcott et al., 2002; Jones, 2010). Walters (1991: 28) argues that “good thinking encompasses both logical (calculus of justification) and nonlogical (pattern of discovery) cognitive functions”. He criticises many ostensible approaches to “critical thinking” in education that equate to “. . . reducing an argument or problem to its simplest constituents, eliminating irrelevances, checking for informal fallacies, and examining inferential connections between premises and conclusions” (p. 16). This approach embodies a “calculus of justification” that marginalises discovery through “imagination, conceptual creativity, intuition, and insight” (p. 16)

Emphasising the “dual nature of rationality” (p. 17), Walters argues that “[s]tudents *can* be educated in responsible, free, and flexible thinking” (p. 18, original emphasis), but he cautions that “[i]maginative constructs are never created in a vacuum . . . They envision new possibilities by taking uncommon views of given aspects, not by shutting out reality and creating *ex nihilo*” (p. 24). These comments are apposite to Chabrak and Craig’s aspiration to further the development of students’ critical and creative thinking as “holistic thinkers” who are “free of bias or predisposition” and can “bring a principled set of scales” and “multidisciplinary approaches” to problems and “important moral decisions” (p. 11). They note, as does Walters (1991), the anodyne nature of “critical thinking” in extant approaches in accounting and business education, pointing out that critique of the entrenched principles of the present economic and social system is largely precluded. It may be naive to hold an expectation that freedom from bias or predisposition is possible, but in the light of critical thinking, teachers and students can strive to understand their own biases, to appreciate how they shape personal perceptions, and to challenge and revise both those perceptions and underlying biases and predispositions.

Chabrak and Craig extend the idea of critical thinking to the development of “critical attitudes in students” through the creation of a “stimulating environment” that helps students to “evaluate and imagine alternative situations to those conventionally presented” (p. 11) (and see Amernic and Craig, 2004). Implicit in their approach is recognition that:

Critical thinking is both a process and an outcome. As an outcome it is best understood from an individual perspective – that is, the acquisition of deep and meaningful understanding as well as content-specific critical inquiry abilities, skills, and dispositions . . . As a product, critical thinking is, perhaps, best judged through individual educational assignments. (Garrison et al., 2001: 8)

Prior work has suggested that “[s]tudents *can* articulate their own common sense knowledge with a more encompassing and enlightened social consciousness . . . whilst seeking to transcend the limitations of their pre-existing understandings” (Boyce, 2004: 575, emphasis added; Boyce et al., 2012; and see Graham, 2013). This is predicated on an understanding that:

Knowledge is relevant only when it begins with the experiences students bring with them from the surrounding culture; it is critical only when these experiences are shown sometimes to be problematic . . . and it is transformative only when students begin to use the knowledge to help empower others, including individuals in the surrounding community. (McLaren, 1998: 192)

Chabrak and Craig’s concluding suggestions represent a valuable contribution to the advancement of this agenda. Better understanding and use of cognitive dissonance as an element of curriculum and pedagogy in accounting provides significant possibilities for the advancement of humanistic *and* formative approaches to accounting education. This can stimulate a capacity for awareness-raising through interdisciplinary dialogue and analysis (Gramsci, 1971; Freire, 1996; Boyce, 2008; Boyce et al., 2012). The creative harnessing of cognitive dissonance would also seem to be central to the renewal and extension of accounting *education* beyond vocationally oriented *training* (cf. Hopper, 2013). This necessitates transcendence of traditional approaches which regard the concept of critical thinking simply as logical analysis and problem solving. Critical thinking can provide a platform for fostering and building “. . . the cognitive functions of imagination, insight and intuition

<sup>6</sup> And, as Hopper (2013) suggests, do we belong in the university at all?

... [discovering] alternative conceptual paradigms and problems” that are “... essential to the nurturing of responsible, free, and reflective adults and citizens” (Walters, 1991: 23). There is ample research material in the accounting literature that shows accounting as an “exciting social science” (Hopper, 2013: 6) that is relevant to significant sociopolitical issues. Accounting education, therefore, need not exist in a “historical, theoretical and moral vacuum” that is “disengaged” and “sanitised” (Hopper, 2013: 4).

## 6. Conclusions and implications: bringing social and critical accounting to life

When thinking about an appropriate title for this paper, we were wary about including the idea that social and critical accounting could be made “real”, given the possible contentiousness of this notion (perhaps implying particular ontological and epistemological positions about the nature of reality and understanding of knowledge – which we have not directly addressed in this paper). However, by saying “real”, we are adopting a *practical* sense rather than a philosophical one, seeking to draw attention to the desirability of building the connections between accounting education and the *lived experience* of students. This is an aspiration that we see at the core of Chabrak and Craig’s endeavour, and it characterises our own approach to accounting education. Graham’s (2013) analysis suggests that this form of “connection-making” can help “decentre the economics-based perspective” (p. 6) that dominates conventional accounting education and assist students to be “*informed*, critical readers” (p. 2, emphasis added) of accounting narratives. At its core, this approach recognises the embeddedness of accounting in the social world (Carmona, 2013), but it may require us to turn “conventional asocial accounting on its head” to overcome “the enforced separation of accounting from the everyday lives and struggles of people” (Lehman, 2013: 21, 16).

We conclude with the idea that social and critical accounting can be brought “to life” in a two-fold way. First, we think the approaches we have considered here should activate the imaginations of both students *and* teachers because they create opportunities for “lively” considerations of accounting and its roles in economy, society, and politics, offering a necessary corrective to the moribund nature of much of what continues to stand for accounting education. Here, we agree with Gray and Collison (2002: 814), who suggested that perhaps the most important dimension of the contemporary malaise in accounting education lay in a continued failure to address “the very nature of accounting as it is currently understood and practiced”. Second, we emphasise the centrality of bringing accounting – as it is and as it could be – “to” the lives of students, relating to their own lived experiences.

This quest, and the resolution of the consequent cognitive dissonances that arise on the part of staff *and* students, provides a “real” basis for activating the imagination that is the ultimate manifestation of human freedom and agency (Crotty, 1998: 149–150). Imagination is a necessary (if not sufficient) condition for change, but the colonisation of the imagination that is represented by conventional ways of thinking about accounting shows how imagination itself is a key site of hegemony (Gramsci, 1971). If teachers and students of accounting cannot imagine anything but the continuation of the *status quo*, then the imagination has truly been dulled and the mind colonised. Re-activating the imagination can, therefore, be an important early step in refiguring what is (what may be) possible both *in* and *though* accounting.

Student imaginings, cognitive dissonance, and critical thinking are *educationally* vital. How we build on them, and how we help our students to be aware of and resolve dissonance, will largely be influenced by how we reflect on and resolve our own dissonances. To have any possibility of making our imaginings real (in the practical sense), we should use cognitive dissonance as the first step to building *more* than imagination. The invigoration of individual and collective imaginations ought to energeise personal and social change.

The production and resolution of cognitive dissonance can help make possibilities for change meaningful – for accounting teachers and students alike. Ultimately, broader change in accounting education will be a product of change in accounting educators and in the system of education that sees accounting as vocational, technician, ahistorical, and asocial. If we are able to apply our collective imagination in this direction, we will have taken an important step towards making change real.

## Acknowledgement

We are grateful for the helpful comments of Cameron Graham.

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