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**Exploring the Integration of Sustainability and Critical Perspectives into
UK University Accounting Education**

by
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Abstract

This thesis is an inquiry into the UK's undergraduate accounting education with the aim of examining the integration of sustainability and critical perspectives into the curriculum. The study is driven by an urgent need to expand the narrow technical content that fails to support the long-term wellbeing of our society and planet. Building on the educational theories of Vygotsky (1978) and Freire (2005), this study's theoretical framework maps the components of the accounting education process and helps to analyse empirical evidence. The evidence was derived from semi-structured interviews with accounting professors and lecturers complemented with longitudinal surveys from accounting students. The study found that while the accounting lecturers are the most influential More Knowledgeable Other (MKO), many exhibit signs of oppression (acceptance of capital-holder wealth maximisation interest supremacy). Such state of mind coupled with limited pedagogical knowledge and pressures from external factors drives lecturers to perpetuate the delivery of a limited technical content. Such approach to teaching means that students internalise a dual mind set in their views of accounting and the role of accountant, i.e. students understand the necessity of thinking beyond economic factors but learn to prioritise the unsustainable oppressor (capital-holder) interests (financial). Adding to the original framework, critical accounting researchers were identified as the Critical MKO – a vital for the curriculum expansion process component. However, the findings indicated that individual self-interest hamper the leadership ability amongst the members of the critical research community. The study extends the understanding of the accounting education process and contribute to the body of critical accounting education research. It highlights the need for the critical accounting research communities to take on the leadership responsibilities and actively unite in the efforts to ensure the recognition of sustainability and critical thinking in the accounting curriculum.

Declaration

I, Olga Cam, confirm that the Thesis is my own work. I am aware of the University's Guidance on the Use of Unfair Means (www.sheffield.ac.uk/ssid/unfair-means). This work has not been previously been presented for an award at this, or any other, university.

List of abbreviations

AAT - Association of Accounting Technicians
ABS list - Academic Business Studies list
ACCA - the Association of Chartered Certified Accountants
BAFA - British Accounting and Finance Association
BAM - British Academy of Management
CABS - Chartered Association of Business School
CDSB - Climate Disclosure Standards Board
CIMA - the Chartered Institute of Management Accountants
CPA - Critical Perspective on Accounting
CSEAR - Centre for Social and Environmental Research
CSR - Corporate Social Responsibility
ICAEW -The Institute of Chartered Accountants in England and Wales
IDFC - International Development Finance Club
ISP BES - Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
MKO - More Knowledgeable Other
PRME - Principle for Responsible Management Education
REF - Research Excellence Framework
QAA - Quality Assurance Agency
SEA - Social and Environmental Accounting
SDG - Sustainable Development Goals
TEF - Teaching Excellence Framework
UN - United Nations
UNSDG - United Nations Sustainable Development Goals
WWF - World Wide Fund for Nature
ZPD - Zone of Proximal Development

Table of Contents

Abstract.....	2
Declaration.....	3
List of abbreviations	4
Chapter One: Introduction	10
1.1. Re-thinking business trajectories and the role of accounting as a matter of urgency 12	
1.2. Emancipatory potential of sustainability informed accounting.....	14
1.3. The role of accounting education in the transformation of unsustainable accounting practices.....	18
1.4. Summary of contributions.....	22
1.5. Thesis overview.....	23
Chapter Two: Sustainability and accounting: an examination of the literature.....	28
2.1. Sustainability and accounting.....	28
2.2. Sustainability in accounting research.....	30
2.3. Undergraduate accounting education and sustainability.....	33
2.3.1. The two roles of universities: liberal and technical education	33
2.3.2. Sustainability - the ‘elephant in the classroom’.....	34
2.3.3. Views on sustainability in accounting education and the importance of educational research in the local context	36
2.4. Accounting education in the UK context.....	39
2.4.1. Historically constructed UK’s academic landscape	41
2.4.2. UK’s university accounting education	43
2.5. UK’s accounting education in the critical perspectives accounting literature	45
2.5.1. Practical considerations relating to changes in university accounting education...46	
2.5.2. Academic research into component of the accounting education process	48
2.6. Summary and gaps in the literature.....	54
Chapter Three: Building the Theoretical Framework.....	57
3.1. Vygotsky’s works as a theoretical lens for education process mapping.....	58
3.1.1. Elements of Vygotsky’s theories on learning.....	60
3.1.2. The Scope of MKO’s influence in the context of the UK’s accounting education	62
3.1.3. Accounting students as ‘active process components’.....	63
3.2. Freire	67
3.2.1. Concepts Central to Freire’s Work.....	68
3.2.2. Freire in accounting and accounting education research context.....	72
3.2.3. The role of lecturers in the contemporary university education context	73
3.2.4. Accounting and the dialogical education model.....	73
3.2.5. Lack of revolutionary leadership potential amongst accounting lecturers	75

3.3. Vygotsky's and Freire's work combined the purposes of findings' analysis	75
3.4. Summary	79
Chapter Four: Methodology.....	81
4.1. Philosophical foundation and research strategy approach	81
4.1.1. Research motivation	82
4.1.2. A case for critical realism.....	83
4.1.3. Retrodution and abduction as foundation for research strategy	85
4.2. Research design overview	86
4.2.1. Critical realism ontological unity as a foundation for a mixed methods approach	86
4.2.2. Methods consideration in respect of each of the study research questions	87
4.3. Methods.....	88
4.3.1. Interviews	89
4.3.2. Surveys	93
4.5. Data and Methods Limitations	100
4.5.1. Interviews limitations	100
4.5.2. Survey limitations.....	101
4.6. Analysis.....	103
4.6.1. Coding and Analysis of the Interviews.....	103
4.6.2. Analysis of the students' surveys	106
4.7. Ethical considerations	107
4.8. Some further methodological considerations.....	108
4.8.1. The ethnographic nature of this study	108
4.8.2. Reflection on choice of mixed methodology and methodological triangulation..	109
4.8.3. Evaluation, contingent criteriology and generalisability.....	110
4.9. Summary	111
Chapter Five: Analysis of interviews with UK accounting professors.....	112
5.1. Professors' views on sustainability in relation to accounting and accounting education	112
5.1.1. Understanding sustainability	113
5.1.2. Sustainability and accounting.....	115
5.1.3. Summary of the professors' views on sustainability and accounting.....	120
5.1.4. Sustainability and accounting education	120
5.2. The scope of the lecturers' influence on the accounting education process	122
5.2.1. The MKO in undergraduate accounting education.....	122
5.2.2. Factors affecting the scope of MKO powers (External factors).....	124
5.2.3. Factors affecting the scope of MKO powers (Internal factors).....	130
5.2.4. Consolidating external and internal factors affecting the scope of MKO power .	134
5.3. What type of accounting professional do we educate in the UK's universities?	136

5.4. The future direction of UK’s university accounting education development	139
5.4.1. The outlook for the future of university accounting education	139
5.4.2. Re-thinking trajectory of higher accounting education provision	140
5.5. The present and future of accounting research development.....	142
5.5.1. Multiple understandings of the term ‘critical accounting research’	143
5.5.2. The importance of critical accounting research for critical accounting education	144
5.5.3. Lack of ‘revolutionary leadership’ from the critical accounting research community	145
5.5.4. Future trajectories of critical research	148
5.6. Summary	150
Chapter Six: Lecturers’ interview analysis.....	155
6.1. Lecturer as the MKO: Lecturers’ view on their scope to influence the education process	155
6.2. MKOs views of sustainability in relation to accounting education and accounting ..	157
6.2.1. Theme 1: Sustainability is not compatible with accounting.....	157
6.2.2. Theme 2: Sustainability is secondary to technical accounting.....	158
6.2.3. Theme 3: Sustainability as aspects of the future business environment.....	159
6.2.4. Theme 4: Sustainability is the future of the ‘outside’ world for business to adapt to	160
6.2.5. Theme 5: Sustainability as a philosophical foundation for a new kind of accounting	161
6.2.6. Summary of lecturers’ understanding of sustainability.....	163
6.3. Accounting MKO’s perception of the education process	164
6.3.1. MKO’s views on accounting and the role of the accountant.....	165
6.3.2. MKO’s views on the outcome from the undergraduate accounting education process	169
6.3.3. MKO’s views on ideal teaching in the light of the emerged concept of the ‘real world’.....	175
6.3.4 MKOs views on what limits the ability to influence the education process.....	182
6.4. Lecturers' background information	184
6.4.1. An overview of accounting lecturers educational and professional experiences .	184
6.4.2. Differences and commonalities in the lecturers’ secondary socialisation stage.	185
6.5. Summary	189
Chapter Seven: Analysis of student surveys.....	193
7.1. Meet the students.....	194
7.2. Initial outlook - analysis of the 1st round of the survey results	196
7.2.1. Views on accounting	196
7.2.2. Views on accounting, qualitative insights	199
7.2.3. Views on the role of accountant	202

7.3. Three years of undergraduate accounting degree - analysis of the changes in the students' responses.....	204
7.3.1. Changes in the views on accounting.....	204
7.3.2. Changes in the views on the professional and regulatory bodies.....	207
7.3.3. Changes in views on the role of accountant.....	209
7.4. Summary.....	211
Chapter Eight: Discussion of the findings from the empirical chapters.....	214
8.1. A detailed comparison of the findings from the previous three chapters, drawing out similarities and differences in the participants' perspectives.....	215
8.1.1. Accounting student.....	216
8.1.2. Accounting lecturer.....	218
8.1.3. Critical accounting researchers.....	223
8.1.4. Teaching focus versus research advances split.....	225
8.1.5. Dynamic view of academic accounting thinking.....	227
8.2. Reflections on the findings in the light of theoretical framework and academic literature.....	228
8.3. Rejoinder to final the research question.....	235
8.4. Summary.....	237
Chapter Nine: Summary, contributions, limitations, areas for further research, recommendations and personal reflections.....	239
9.1. Brief summary of the study.....	239
9.2. Empirical, theoretical and practical contributions from this study.....	243
9.2.1. Empirical.....	243
9.2.2. Theoretical contributions.....	244
9.2.3. Practical contribution.....	245
9.5.2. During.....	246
9.3. Recommendations.....	247
9.3.2. Individual university's level.....	248
9.4. Limitations in the study and areas for further research.....	250
9.3.1. Accounting community level recommendations.....	252
9.5. Reflexive consideration on the research journey.....	254
9.5.1. Before.....	255
9.5.3. After.....	256
9.6. Coming back to the start: a reflective conclusion.....	258
Reference List.....	260
Appendixes.....	282
Appendix 1. Accounting professors' interview protocol.....	282
Appendix 2. Accounting lecturers' interview protocol.....	283
2.1. Pre-screening questions.....	283

2.2. Accounting lecturers' interview questions	284
Appendix 3. Student surveys analysed data	286
3.1. Round 1 survey data	286
3.2. Round 2 survey data	290
Appendix 4. Interviews consent forms.....	294

C h a p t e r O n e : I n t r o d u c t i o n

Following the completion of a Masters in Business and Economics, which was traditional in content, I trained to teach business, economics and accounting. As my teaching and practical business experience grew, I started to notice and question the narrow content of the accounting curriculum: a content that focused on technical accounting functions while dismissing social and environmental aspects of life as irrelevant to business objectives. These experiences grew alongside my awareness of unmeasurable, in qualitative terms, long-term social and ecological tragedies, devastation and injustices inflicted by short-term profit-maximizing business practices to intricate structures of life on Earth. The evident weakness in current business and accounting designs coupled with my strong belief in the power of education led me to question the content of my teaching and seek ideas to widen it. I soon found a body of critical accounting (and economics) literature that questioned existing business assumptions while working on re-thinking and re-designing accounting applications to facilitate sustainable business practices harmonious with society and nature (Hines, 1988 1992; Bebbington and Thomson, 2001; Tinker and Gray, 2003; Meadows et.al, 2004; Low et.al., 2008; Birkin and Polesie, 2012; Boyce and Greer, 2013; Bebbington et.al, 2014; Thomson 2014; Gleeson-White, 2015). I learned that accounting is a communicative practice and as such it has a potential to engender emancipation (Gallhofer and Haslam, 2002, 2019; Atkins and Macpherson, forthcoming, 2020). I also came across critical accounting education research which evidenced a lively on-going debate around the lack of sustainability thinking in the accounting curriculum (Lewis et.al., 1992; Gray and Collison, 2002; Gray, 2013; Matthews, 2001; Bebbington and Thomson, 2001; Thomson and Coulson 2006; Boyce et.al., 2012; Hopper, 2013; Chabrak and Craig, 2013; Collison e.al., 2014; Gray 2019 et al.). The more I read, the more I realised that that I was not alone in questioning the narrow technical accounting curriculum content. This spurred me on to engage in research with which I could strengthen my skills as a critical accounting education professional and to add to the prior efforts in advancing sustainability thinking within the accounting curriculum. I want to see a curriculum which helps accounting as a profession and a body of social knowledge to support various levels of institutional decision-making mechanisms in reaching a socially (and environmentally) optimal level of well-being and well-fare (Lowe and Tinker, 1993). My strong belief in the socially changing power of education drives this study. Therefore, the rationale for this research is personal and normative as the researcher is driven by a personal desire to change the current system.

The Urgency of the Problem

The write up of this thesis took place amid the COVID-19 pandemic. The pandemic, which has put into question hitherto accepted realities (Freire, 2005) and destabilised individual ontological securities (Giddens, 1991 in Atkins et.al., 2020). While the impact of this global virus is still unravelling there are already some visible aftershocks of the crisis such as an evident rise in global political, economic, age and gender inequalities (Sen, 2020). This rise adds further evidence to a growing realisation that the current business model has some grave flaws. Designed to satisfy the short-term financial interest of the capital holders, the model fails to provide support to its wider stakeholder groups (Birkin and Polesie, 2012; Gleeson-White, 2015) particularly in the time of societal turbulence.

A timely report '*Accounting, governance and integrated thinking in the context of Covid-19*' (Wits University, 2020) from an international academic¹ team indicates that current and future decision-makers and academics are faced with solving a range of accounting issues. In the wake of the pandemic the authors argue that the problems with reporting transparency; applicability and suitability of financial reporting and tax measures; and the role and contribution of auditors have become more evident than ever. The elevated by the global virus SDG goals issues such as poverty and healthcare also put a spotlight on a need to focus attention on sustainable investment initiatives, i.e. 'investments in companies with a strong environmental, social and governance track-record' (p. 23). There is a growing pressure to 'rethink organisational value creation strategies and redesign operational mechanics in the light of interconnected strategy, governance and operations' (p.24).

Moreover, the current pandemic (as well as other known to human kind epidemics such as Ebola, AIDS, SARS and environmental disasters) is closely linked to the mistreatment of bio-diversity and on-going climate change (Grandcolas and Justine, 2020). The corporations can no longer brush off their responsibility to deal with 'environmental issues, biodiversity enhancement, protection of natural capital, ecosystems, habitat and species protection' (Wits University, 2020, p. 26).

¹ The report contributors are academics from the Centre for Critical Accounting and Auditing Research (CCAAR), University of the Witwatersrand, SA and Centre for Research into Accounting and Finance in Context (CRAFic), University of Sheffield, UK

Now, at the end of my part-time PhD work, I can see that the importance of this study's problem is not diminishing but growing at a faster pace. Growing body of evidence adds to the arguments that we, as responsible educators, can and must contribute in our professional capacity to securing a better living models and professional practices for survival of the planet with its intrinsic eco-system that houses and supports the functioning human social systems. It is our responsibility to forge a curriculum that will direct international accounting and business professionals and researchers towards seeking, thinking, designing and implementing sustainability into organisational models of all kinds. Therefore, building the accounting curriculum on sustainability ideas is no longer a wishful thinking of 'hippies' and 'dreamers' but a burning need driven by societal demands.

Part 1 of this introductory chapter outlines the urgent need to re-think business trajectories in the light of looming social and environmental catastrophes. Against this background the importance of accounting as a tool to drive sustainability is highlighted.

Part 2 points out the crucial role of accounting education in efforts to re-think current accounting practices. This part also presents the aim of the study. The summary of the study contributions presented in Part 3. The final part of the introduction contains a brief overview of each chapter in this thesis.

1.1. Re-thinking business trajectories and the role of accounting as a matter of urgency

There is a mounting concern over the trajectory of societal progress which in its current state poses a threat to stability in both ecological as well as social and economic stability necessary for long-term survival of the planet and the humans on the planet. A growing body of international evidence (Global Assessment of the Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES, 2019), and the World Economic Forum's most recent Global Risks Report (WEF, 2020) contains evidence that the top five risks for the planet's environmental, economic and social well-being are the results of human actions. Dasgupta (2020, p.3) summarises this risk as: 'biodiversity loss and ecosystem collapse; extreme weather events with major damage to property, infrastructure and loss of human life; failure of climate-change mitigation and adaptation by government and business; major natural disasters; and human-made environmental damage and disasters, such as oil spills.

While it is difficult to offer a correct estimate of the potential problems, on a more conservative side some suggest (Constanza, 2006; Constanza et. al., 2014) that the worth of

ecosystem service is around \$33 trillion, (approx. £25 trillion) which represents a nearly doubled figure of the global GNP (estimated \$18 trillion = approx. £13 trillion). Furthermore, the research indicated that there was an estimated loss between \$4.3 trillion (approx. £3 trillion) and \$20.2 trillion (approx. £15 trillion) per year from the loss of ecosystem services due to the growth in the global business impact (ibid). A recent *Summary for policymakers of the global assessment report on biodiversity and ecosystem* (IPBES, 2019) indicates that loss of natural pollinators in conjunction with the biodiversity loss is valued to cost between \$236 and \$577 billion (approx. £179 to £438 billion) in annual global crop output. The extinction of the estimated one million of various species which is closely related to man-driven climate change can further worsen the problems. World Wide Fund for Nature (WWF) (2019) highlights the ecological problems fuelled by the unsustainable production of palm oils. This has a destructive effect on the world's most biodiverse forest and its eco-life and leads to destruction of the habitat of endangered species which include orang-utan, pygmy elephant and Sumatran rhino. The loss of bio-diversity combined with deforestation and subsequent increase of green-house gas pollution effect further drives the downward spiral of the ongoing climate change. The environmental problems are also closely connected to a range of social problems stemming from exploitation of adult and child labour (WWF, 2019). Similar problems associated with other products such as durian fruit production (Atkins and Macpherson, 2019), worldwide bee population decline (Atkins and Atkins, 2017) and decline in other animal species across the globe (Atkins and Atkins, 2018).

To mitigate the looming problems the IPBES Report (IPBES, 2019) urges a need to take action on helping humanity to change the directions of its development towards adopting a long-term survival strategy. The change of direction is already taking place, which may be an indication of a large epistemic/epochal change characterised by the change in societal assumptions and values (Freire, 2005; Birkin and Polesie, 2012). The global review on the Economics of Biodiversity (Dasgupta, 2019), the 2019 United Nations Climate Action Summit (UN, 2020), the introduction of the United Nations Global Sustainable Development Goals (SDGs) in 2015 (UNSDG, 2020) and the 2015 Paris Climate Agreements are the indicators that the issues have been put on the agenda of the world and many of the individual country states. Similarly, the business world is moving forward in their re-thinking of the importance of climate. The growing consideration for bio-diversity related risk was recorded in the ShareAction report (Springer, 2020). According to the UN's Climate Action Summit press release, Asset Owner Alliance (world's largest pension funds and insurers) committed over \$2 trillion (approx. £1,5 trillion) in carbon neutral investment portfolios by

2050. Likewise, The International Development Finance Club (IDFC) together with the Green Climate Fund pledged financial resources to support members' actions of climate finance (UN, 2020). Prior research also indicated demand for environmental (and social) reporting from investors' community (Buzby and Falk, 1978; Belkaoui, 1980; Benjamin and Stanga, 1977; Deegan and Rankin, 1997). A number of studies, however, also indicated investor dissatisfaction with the existing Environmental (including climate change) and social reporting (Buzby and Falk, 1978; 1979; Harte et al., 1991; Solomon et al., 2011).

Likewise, the role of accounting with the grave flaws in its current format and application keep coming into the spotlight following recurring accounting scandals around high profile business collapses. The collapse of Enron in 2001 that triggered a Sarbanes–Oxley Act (2002 in US and Higgs Report (2003) and the Smith Report (2003) in the UK (Solomon, 2013, p 4.)

However, the effectiveness of action taken can be questioned in the light of the recent collapse of the UK's business giants such as Carilion, Patisserie Valerie and Thomas Cook. These events put into question the adequacy of the UK's accounting watchdog (Financial Reporting Council) and the role of the large accounting firms (Provan and Kinder, 2020). Yet, it can be argued that these on-going problems indicate that there are much deeper issues within existing accounting practices leading to such devastating social effects. These issues demand changes in the way accounting is designed and used in the organisational practices (Solomon, 2013).

In such context the role of accounting becomes evidently important and its current state is obviously limiting to facilitate the development of sustainable living.

1.2. Emancipatory potential of sustainability informed accounting

Accounting has a potential to be the 'emancipatory force', i.e. the 'communicative social practice that functions as a system of informing that renders transparent and enlightens with the effect of social betterment' (Gallhofer and Haslam, 2002, p.23). However, a range of neoclassical economic assumptions currently embedded into accounting practice are incompatible with the wider societal wellbeing and welfare (Owen, 2005; Low et al., 2008; Birkin and Polesie, 2012; Bebbington et. al, 2014; Gray et al., 2014; Gleeson-White, 2015; Deegan, 2016).

With reference to his book *Capitalism and Freedom* (Friedman, 2009), Milton Friedman (1970) argues in a free society that leaves market to self-regulation 'there is one and only one social responsibility of business - to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.' He also states that in such society corporate social responsibility (CSR) would act as a 'fundamentally subversive doctrine'.

It is against this background that *The Corporate Report*, published in 1975, proposed that accountability philosophy is at the heart of organisational reporting (ASSC,1975).

Emphasising the limitation of profit-focused reporting, *The Corporate Report* proposed that in addition to investors, the information needs of creditors, analysts, business groups, employees, government and public should be considered (ibid., p.17). *The Corporate Report* also served as the catalyst for further research that advanced reporting beyond the financial focus and worldwide recognition of information users other than investors (e.g. *Corporate Environmental Reporting* (Solomon, 2000; Gray et al., 1987; Gray et al. 1996)). This led to a wider recognition of stakeholders' groups in academic research to include management, trade unions, potential employees, communities, pressure groups, national governments, local government, competitors, peers, industry groups, and society in general (Gray et al., 1996).

The history puts into question whether the society and markets are or can truly 'free'. In its current form market mechanism, including accounting, privileges, a narrow stakeholder group that include shareholders and potential investors whose interest is treated as a top priority in the wealth-creating process (Birkin and Polesie, 2012; Bebbington et. al, 2014). Such economic behaviour has been questioned and discredited as it leads to the endless quest for the unsustainable economic growth to fulfil continuous expectation of financial gains (Birkin and Polesie, 2012; Bebbington et. al, 2014; Raworth, 2017).

The limiting short-terministic neoclassical assumptions prompted a shift toward the critical new pragmatist emancipatory accounting (Gallhofer and Haslam, 2019) where sustainability² offers serves as the philosophical foundation (Bebbington et.al, 2014). Gleeson-White (2015)

² Being in an embryonic stage of conceptual development (Gray, 2013), sustainability found to have meanings on the several conceptual levels - from personal to a wider collective one (Gleeson-White, 2015). This may explain the tendency overusing, side-tracking and subjecting to misinterpretations of the word 'sustainability' in everyday language use (DuFault and Kho, 2015).

writes that in business and economics ‘sustainability’ is used to ‘denote long-term thinking with a view to the future viability of the business in the context of the planet’s various and increasingly evident environmental and social crises’ (p.10). Such explanation of the concept is widely accepted by academics and practitioners (Gray, 2013; Gleeson-White, 2015) and resonates with the UN’s ‘Our Common Future’ report definition of sustainability i.e. “development which meets the needs of current generations without compromising the ability of future generations to meet their own needs” (Brundtland, 1987).

From a perspective of an on-going struggle among the oppressed for liberation (Freire, 2002) sustainable living and represents a new epoch. The new epoch that is free from an accepted ‘reality’ characterised by financial self-interest capital-holder (i.e. the oppressor) as the sole means for business existence. Built into the defining assumptions of long-term multi-stakeholder welfare also gives a foundation for breaking free from the oppression of the currently dominant interests of financial elites embedded in the traditional accounting approach. It paves the way in the move toward a new epoch where accounting and accountants are fulfilling their wider social potential and ultimately contributing to the sustainable functioning of our complex ecosystem (Lowe and Tinker, 1993; Hawken et.al., 2000; Freire, 2002, Gray et al., 2014; Bebbington et. al, 2014).

Sustainability also is a unifying idea to critical research streams whose common aim is to question assumptions of capital-holder interest that underline the traditional accounting model (Gray and Tinker, 2003). In the early 1990’s the critical perspective researchers initiated an intense academic debate on the role of the accountants (e.g. Tinker, 1991 vs. Solomons, 1991). Several decades on and the view that accounting has the potential to assist and support in the sustainable transformation of the business practice has been firmly placed on the agenda of accounting academics, policymakers and practitioners (Birkin and Polesie, 2012; Gleeson-White, 2015; King and Atkins, 2016). However, fulfilling the emancipatory potential of accounting as a tool for socially meaningful change (Gallhofer and Haslam, 2017; 2019) requires a rethink of the still largely prevailing assumptions of profit maximisation and economic growth as a performance measure (Birkin and Polesie, 2012; Gleeson-White, 2015; Gray, 2019). It also requires developing ways of dealing with forms of finite natural and human resources that does not fall under the existing accounting categories due to its nonfinancial values (Hawken et.al, 2000).

Atkins and Macpherson (2020) noted a substantial progress in a range of practitioner driven initiatives driving forward the formation of the alternative sustainability informed accounting frameworks. They list on-going initiatives such as Climate Disclosure Standards Board (CDSB) open public consultation in the bid to adapt the existing reporting frameworks for climate-related disclosures to incorporate reporting for natural capital. Atkins and Macpherson also note the efforts from The Natural Capital Coalition and National Biodiversity and Business Network who are working on the integrate biodiversity and natural capital into their respective reporting framework, the Natural Capital Protocol (Naturalcapitalcoalition.org., 2020) and Biological Diversity Protocol (Bdprotocol.org., 2020). Furthermore, integrated reporting framework have already been used in SA with considerable success since 2012 (Maroun and Atkins, 2015, Atkins et.al, 2018).

However, sustainability informed accounting is still in its development stage and existing companies' efforts has been criticised in the literature for overall low level of reporting efforts (Mansoor and Maroun, 2016; Adler et al.,2018). The literature also highlights an evident lack of existing techniques and approaches coupled with engagement motivation (Milne, 1996; Gray, 2010; Milne and Gray, 2012; Cuckston, 2013; Freeman and Groom, 2013; Tregidga, 2013; Cuckston, 2017; Russell et al., 2017). Furthermore, it is noted that sustainability reporting application was found to be linked to impression management (Gray, 2010; Tregidga et al., 2014; Boiral, 2014; Maroun et al., 2018; Hassan et al., 2020a). Overall, Russell et.al (2017) points that sustainability accounting endeavours still got a long way to go as in its current form there is limited consideration for society or ecology in accounting practice as well as the theory.

Taking the view that a complete overhaul of the current capital market and the accounting system is not feasible but equally inspired by the emancipatory accounting movement (Gallhofer and Haslam, 2017, 2019; Gallhofer et al., 2013; 2015) a body of the critical new pragmatist emancipatory accounting research (Gallhofer and Haslam, 2019) is starting to emerge (Atkins and Macpherson, 2020). The efforts within this body is dedicated to building a biodiversity (and species extinction) reporting framework that is consistent with integrated reporting (IIRC, 2013) and already existing accounting frameworks (King with Atkins, 2016; Atkins and Maroun, 2018; Atkins and Atkins, 2019).

The importance of the on-going research and practitioners' efforts in accounting was further lifted in the light of COVID-19. These efforts need to be multiplied and persist in the bid to replace outdated business and social models which are communicated through the accounting application (Gallhofer and Haslam, 2019).

The pandemic also served as the catalyst to realisation that in the midst of the global efforts to stop the looming social and environmental disasters the power of education to support the changes must not be underestimated. The Dasgupta Review (Dasgupta, 2020), that pleads 'for a transformation of our education systems' if humanity is to secure 'sustainable engagement with Nature' (p.49). Such plea is equally applicable to accounting education which nurtures future business decision-makers with the power to 'save the planet' (Gleason -White, 2010; King and Atkins, 2016). Yet, accounting education have been criticised for failing to support the movement by persistently forcing on the 'fully monetised' approach to accounting which cause alienation of humanity and nature' and contribute to unsustainability (Gray in Birkin and Polesie, 2019, p.65)

1.3. The role of accounting education in the transformation of unsustainable accounting practices

Gray (p.55) notes that 'social, environmental, ecological and sustainability accounting is in no sense a coherent area of theory or practice', yet building these from a utopian ideas is necessary if we are to secure our planet. It is also vital for our own survival which is threatened by the 'functional stupidity' of existing accounting system characterised by 'organisationally supported lack of reflexivity' and conscious choice of limiting decision to 'narrow and "safe" terrain of agreed conventions (Alvesson and Spicer, 2012).

Accounting education can and must bear the responsibility to enable a search for the solutions and development of opportunities to support re-thinking and re-shaping much-outdated accounting practices (Thomson, 2014; Collinson et. al, 2014; Re-shaping Economic Systems, 2017; Gray, 2014; 2019). Thomson (2014) urges not to underestimate 'the transformative potential of our students and our role as responsible educators ' (p.276) and Cho (Re-shaping Economic Systems, 2017) points that the power of changes to re-think the systems lies firmly with the accounting education.

The voices that highlight the power of accounting education in changing the existing unsustainable arrangements echo Lev Vygotsky's social constructivist educational theory that stresses the importance of social environment and interaction in the process of learning (Liu and Matthews, 2005). Vygotsky wrote that:

'It is education, which should play the central role in the transformation of man - this road of the conscious social formation of new generations... New generations and new forms of their education represent the main route, which history will follow whilst creating the new type of man.'(Vygotsky in Veer and Valsiner, 1994, p.181).

Applied to an accounting education context, it can be re-interpreted into the idea that accounting education needs to lead moving into a new epoch based on a sustainability philosophy that values long-term societal prairies, i.e. a state of Eco-Civilisation (Birkin and Polesie, 2012). Therefore, accounting education focus needs to be on creating a new type of professional, who, while being able to function in the industry now, is also capable of critical thinking (McLaren and Farahmandpur, 2002) - thinking free from capital-holders' interests oppression instilled in the traditional accounting assumptions (Freire, 2002). To push the sustainability agenda, accounting education requires challenging the fundamental assumptions (Collison et al, 2014; Deegan, 2016; Gray, 2019):

'Whilst it is just about possible to adopt an understanding of sustainability which does not challenge fundamental assumptions about economy, capitalism and accounting, it is arguably the duty of education to encourage the exploration of such challenges. If the educator and the student are not feeling uncomfortable and fundamentally challenged, then we are probably not looking at either sustainability or education'. (Gray, 2019. p.33)

Business management education and accounting education are placed high on the agenda of the UN, reflected in UN's The Principles for Responsible Management Education (PRME) initiative (Unprme.org, 2015) as well as professional institutions (PricewaterhouseCoopers LLP, 2003; Auditfutures.org, 2016). Accounting education also has been the focus of critical accounting academic researchers across the globe (e.g. McPhail, 2001; Boyce, 2004; Chabrak and Craig, 2013; Hopper, 2013; Carmona, 2013) The research efforts have led to the formation of a substantial body of academic research that contributes to the examination of current accounting education in the light of the critique of its underlying assumptions (Boyce, 2004; Collinson et. al, 2014) Some educational advances in incorporating critical perspectives into accounting education have been made and recorded (Stevenson, 2002; Thomson and Bebbington, 2006; Merino, 2006; Hazelton, and Haigh, 2010; Boyce and Greer, 2013; Collinson et. al, 2014).

However, Gray (2019, p. 33) notes that ‘accounting education has a long history of successfully resisting ideas and innovations which may fundamentally challenge taken-for-granted assumptions’. Despite some progress, there is a still lack of success to overcome the limitations and deficiencies of the currently prevailing traditional accounting education practices (e.g. Collinson et. al, 2014; Merino, 2006, Sikka and Wilmott, 2002, Sikka et. al, 2007, Gray et. al, 1994; Gray and Collinson, 2002; Thomson 2014, Owen, 2001; Low et.al, 2008; Hopper, 2013 etc.) The research concerned with the changes in the accounting education progress reveals slow progress and problems with the attempts to introduce critical perspectives into accounting education (Owen et.al, 1994; Stevenson, 1998; Matthews, 2001; Matten and Moon, 2004; Low et al., 2008; Louw, 2014). Consequently, the educational outcomes result in producing the type of accounting professional who fails to understand the limitations of the conventional accounting praxis, which leads to unsustainable practices. Some evidence around the problem is available (Hopper, 2013; Low et. al, 2008) but there is still lack of understanding that teaching sustainability means questioning the existing assumptions (Gray, 2019).

Accounting academics and practitioners have long since have moved their efforts beyond basic calculations to active search for sustainability informed emancipatory accounting (Gray, 2019; Gallhofer and Haslam, 2019). It is therefore necessary to pursue with further accounting education research that can be translated into meaningful action is necessary push sustainability agenda high on the list of accounting teaching priorities (Collinson et. al, 2014; Thomson, 2014; Gray, 2019).

This study aims to examine the UK’s undergraduate accounting education process in the context of moving towards embracing sustainability and critical thinking within its curriculum.

To meet its aim this thesis largely draws from works of Paolo Freire’s theory of dialogical education (Freire, 2002, 2005, 2018) and Lev Vygotsky’s educational theories (Vygotsky, 1978). Vygotsky's learning process theories provide an explanation to learning process structures, i.e. it helps to identify and ‘map out’ the main components of accounting education learning processes. The theory, which will be discussed in the further details in Chapter 3, suggest that learning occurs in stages. With each new stage of learning the learner enters a new Zone of Proximal Developments (ZPD), i.e. the next stage in his/her knowledge

building. In this zone the learner internalised new knowledge through social interaction with someone or something who Vygotsky refers to as a More Knowledgeable Other (MKO) (ibid.).

Freire's dialogical learning theory offers a lens through which these components of the process are examined and the processes are interpreted. In combination the two theories assist in (a) formulating research questions and (b) interpreting the research findings in order to investigate the presence of sustainability thinking in UK undergraduate accounting education. The main theoretical framework is also supported with some insight from Berger and Luckmanns' (1966) social reality construction treatise and Birkin and Polesie's (2012) epistemic change arguments. The four research questions presented below:

RQ1: What is the context of the UK's university accounting education and the scope of the accounting lecturer's role as the More Knowledgeable Other (MKO) in this education process?

RQ 2 What are the MKO's views on sustainability in relation to accounting and accounting education and the MKO's self-perception of their role and place in the education process?

RQ 3: What are the learners' initial views of accounting and the role of an accountant and how do these views change following the undergraduate educational journey?

RQ4: To what extent are critical perspectives and dialogical learning adopted in accounting education?

1.4. Summary of contributions

This thesis provides an interrelated empirical and theoretical contribution to accounting education and critical accounting education literature. In particular, by examining the accounting education process on the subject of advances in implementing sustainability thinking the study contributes a range of literature (Lehman, 2013; Thomson, 2014; Thomson et. al., 2016). The insights derived from each of the research questions yields unique empirical contributions that contribute to already existing insights into the accounting education process (Fergusson et.al, 2011; Hopper, 2013). The study supports Thomson's (2014) call to push sustainability agenda into accounting curriculum by establishing that accounting lecturers have the power to impact the accounting curriculum. The study also adds to Hopper's (2013) reflection on the UK's education process as it clarifies the external and internal factors, which affect the scope of lecturer influence. The findings also support a range of contributions (Lehman, 2013; Thomson, 2014; Thomson et. al., 2016) by highlighting the crucial role of critical accounting researchers who have the responsibility of revolutionary leadership. The study points out that the critical research path includes the tasks of guiding and facilitating the critical consciousness building amongst the students and other accounting lecturers. The finding shows a 'schizophrenic state of accounting mind' (Tinker, 1991) still being nurtured by the current accounting education programme which proceeds to contribute to learners' dual state of mind form of existence. This means that in their role as accountants students learn to disregard personally important notions of sustainable living. Instead, they taught to accept capital-holder interest as superior to any other stakeholders. The evidence also contributes to the explanation of slow adaptation of dialogical learning methods into accounting education (Coulson and Thomson, 2006; Hazelton and Haigh, 2010). It does that by establishing that many lecturers and students are oppressed or house the oppressor in their views of accounting - a state of mind that guides teaching and expectation of teaching respectively. The study also shows that preference for 'banking methods' of teaching reveals a lack of pedagogical understanding of the learning process amongst accounting lecturers. The lack of pedagogical preparedness among higher education lecturers translates into seeing students as the barriers to curriculum changes. Such finding puts into question the validity of existing literature claims (Hopper, 2013) that students actively resist the expansion of the accounting curriculum into the realm of criticality.

The unique empirical insights bring a number of theoretical contributions in that it advance understanding (Corley & Gioia, 2011) and offers theoretical lens to observe something invisible to an ‘unassisted eye) (Sutton and Staw, 1995). Firstly, the finding helps to construct a comprehensive theoretical picture of the accounting education process which adds to a body of critical accounting education research (Dyball and Thomson, 2013; Saravanamuthu, 2015; Gendron, 2015; Boyce et al., 2019). Secondly, by applying the initial Vygotsky-Freire’s framework to contemporary higher education the study extends the initial theoretical framework and with that contributes to education literature (Souto-Manning and Smagorinsky, 2010).

1.5. Thesis overview

This thesis consists of nine chapters and from the introduction has the following structure:

Chapter Two: *Sustainability and accounting: an examination of the literature* - This chapter is a literature review. It provides contextual background to the research problem and highlights the research gap in the accounting education research literature. The chapter starts with the definition of sustainability present in the accounting literature (Gray et.al. 2010; Cho et al., 2015) and shows that the meaning of sustainability is not compatible with the meaning of accounting in its conventional context (Gray 2010; Birkin and Polesie 2011). It notes previously voiced need ‘cultural evolution’ (Birkin et.al., 2005; Annisette et.al., 2017) that cannot be achieved without critical academic contributions (Tinker and Gray, 2003; Gallhofer and Haslam, 2003; Dillard and Reynolds, 2008; Atkins et al., 2015) including in the area of accounting education (Duff and Marriott, 2017, also Thomson and Bebbington, 2004; Low et al., 2008; Gray, 2013; Thomson, 2014; King and Atkins, 2016). Next, the chapter discusses the two aspects of profession-oriented university education i.e. the technical and the liberal (critical). The literature highlights that accounting education provision suffers from a one-sided focus on capital-holders financial interest (Bebbington, 2004; Duff and Marriott, 2017; Gray, 2019) though prevalent use of passive learning of the narrow technical aspect of accounting (Tinker, 2001, Thomson and Bebbington, 2004; Coulson and Thomson, 2006; Fergusson et. al, 2010, 2011; Collinson et. al, 2011; Gray, 2013; Gray and Tinker, 2003; Gray and Collison, 2002) at the cost of bringing in sustainability and critical thinking relevant curriculum (Loeb, 1991; Gray et.al, 1994, Sikka and Willmott, 1995; Matthew, 2001; McPhail, 2001; Stevenson, 2002; Parker, 2004; Gray,

2013). The chapter moves on to look at the common across the globe issue with the implementation of sustainability and critical thinking into the accounting curriculum before coming to the importance of local context (Carmona, 2013; Helliar, 2013). From here, the chapter sets the scene of accounting education in the UK context and then engages with critical accounting education literature to examine advances in bringing sustainability into the curriculum (e.g. Lewis et.al, 1992; Coulson and Thomson 2006; Ferguson et.al, 2011; Gray 2013; Bebbington and Thomson, 2004). It looks at factors previously noted as influential to the continuous domineering of the technical content (Owen et. al. 1996, Stevenson, 2002; Ferguson et.al, 2005, 2007; 2011; Collinson et. al, 2011 Hopper, 2013; Gray, 2013; Duff and Marriott, 2017). Lastly, the chapter highlights opportunities for further research contribution and culminates in setting the research aim.

Chapter Three: *Building the Theoretical Framework* - The chapter is set to build a comprehensive theoretical framework. It first presents a novel to the accounting literature pedagogical theories of Lev Vygotsky's (1978) supported with the insights from Berger and Luckmann's (1966) theory on social reality construction. This foundational theoretical frame maps the components of the accounting educational process, i.e. the accounting knowledge internalisation. Further on, drawing from accounting literature (McPhail, 2001; Thomson & Bebbington, 2004; Solomon and Darby, 2005; Contrafatto, 2013) the chapter introduced Freire's dialogical education model (Freire, 2005) complimented with Birkin and Polesie's (2012) idea of epistemic change. Freire's educational theory explains the process of awakening the individual critical consciousness, i.e. knowledge externalisation. Here the chapter looks at the role of educators as revolutionary leaders who help learners to free from oppression in order to become an reality (praxis) makers. The last part of the chapter draws from education literature (Souto-Manning and Smagorinsky, 2010) to justify the combination of the theories. Before the conclusion, the chapter presents a complete theoretical framework that helps to establish research questions, and later on guides methodology, analysis and discussion.

Chapter Four: *Methodology* - The chapter presents the methodology for the study. It first engages with accounting (Modell, 2009, 2017) and education literature (Scott, 2006, 2007) to clarify the critical realism perspective, adopted as the philosophical position in this study. It then outlines the abductive research strategy approaches employed to answer the three research questions. The chapter then explains how critical realism ontology provides the foundation for the mixed methods approach and considers the ethnographic nature of the study. From here on

the chapter looks at the research methods and the choice of the analytical tools applied in the case of each individual research question. In particular it explains that the answers to the RQ4 is derived from the answers to initial research questions (RQ) 1, 2 and 3. The chapter also explains the rationale behind adopting semi-structured interviews data collection techniques and the thematic analysis procedures applied to the interview data. For RQ3 the chapter clarifies the logic of survey application and the process of descriptive statistical analysis that the data was subjected to. The chapter also highlights the limitations of the study and discusses ethical considerations. The chapter finished with a commentary about findings' generalisability and their application to fields of education beyond accounting. The following three chapters (Five, Six and Seven) present data findings in relation to each of the research questions.

Chapter Five: *Analysis of interviews with UK accounting professors* - This chapter addresses the RQ1 and offers thematic analysis of the semi-structured interviews with the UK accounting professors. The thematic analysis of the interview generated a range of insights into the contextual situation of the UK's accounting research and teaching. First, the chapter highlights the accepted in the academic world importance of sustainability thinking for the accounting discipline. The chapter shows different perspectives on the relations that exist among the research-active accounting academics. The chapter then explores the central position of the accounting lecturer as the More Knowledgeable Other in the undergraduate accounting education process. It also establishes the significant scope in accounting lecturer's power to influence the accounting curriculum and presents the finding of the external and internal factors that impact this scope. It then concludes that internal factors related to the personal level of commitment to the education process have the biggest impact of the lecturers' efforts to involve in the curriculum changes. The chapter proceeds to offer insights into concerns around the outcomes of the accounting degrees and possible trajectories in the development of UK's university accounting education. In its final part, the chapter turns attention to critical research community efforts. It looks at the multiple understanding of the term 'critical accounting research' and highlights that critical accounting research is vital for critical accounting education. However, the chapter also brings to light the problem of the lack of 'revolutionary leadership' from the critical accounting research community and draws possible trajectories in the future development of critical research.

Chapter Six: *Lecturers interviews analysis* - This chapter addresses the RQ2 and offers thematic analysis of the semi-structured interviews with the UK accounting lecturers. Here the evidence confirms the powerful position of the lecturers as the MKO. The chapter then presents the thematic analysis of the accounting MKOs views of sustainability in relation to accounting education and accounting - the guiding views in the lecturers' outlook on the process and the outcome of accounting education. The five emerging themes discussed in the chapter and used further as the lens for the empirical evidence. Looking at the individual education, teaching and professional background of the lecturer the chapter also opens a discussion around the factors leading to lecturers own prior knowledge internalisation. Although the lecturers present two distinctive types of the UK's universities, in the light of the higher education providers' social responsibility no distinction in the empirical evidence is drawn. Instead, lecturers' responsibility and contributions are viewed as of equal significance.

Chapter Seven: *Analysis of student surveys* - This chapter addresses the RQ3. It discusses the findings from the results of a longitudinal survey with the accounting students during their undergraduate education journey. The chapter starts by looking at demographic and other characteristics that were captured in the initial survey to familiarise with the students choosing accounting programmes in the UK's universities. The chapter also looks at the 1st and 2nd round of the survey results. The chapter first discusses the initial views and opinions on accounting and the role of an accountant. After that, the chapter presents the same information from the final year students. The two sets of responses give rise to a discussion analysis of changes in the views on accounting and the role of an accountant. The findings indicate the accounting degree programme contributes to the graduates forming a dual state of mind.

Chapter Eight: *Discussion of the findings from the empirical chapters* - This chapter serves a dual purpose. It offers a discussion of the empirical findings from chapters five, six and seven as well as answers RQ4. This is achieved by comparing and contrasting the findings of the UK academic accounting landscape from the perspective of the main parties involved: academics at professorial and lecturer level, and students, in relation to the study's focus on sustainability and critical thinking. Specifically, this chapter addresses the following tasks:

- Compares the findings from the previous three chapters, drawing out similarities and differences in the participants' perspectives;

- Reflects on these findings in the light of Vygotsky's and Freire's theoretical frameworks outlined in chapter Three as well as discusses the ways in which these findings contribute to the existing literature, discussed in Chapter Two;
- Offers discussion in answer to RQ4: *To what extent are critical perspectives and dialogical learning adopted in accounting education?*

Chapter Nine: *Summary, contributions, limitations, areas for further research, recommendations and personal reflections* - This chapter offers a final summary of the study. It also outlines the empirical and theoretical contribution to higher education and accounting literature as well as the contribution to theory in the form of extension of the proposed Vygotsky-Freire theoretical framework. The chapter also discusses the limitations of the overall study and, based on these, sketches opportunities for further research and offers some practical recommendations. In its final part, the chapter includes reflexive consideration of the research journey in a form of '*before, during and after*' personal narrative. Unlike the previous chapters, this part of the dissertation culminates in final personal reflections on the starting point of this work and closes the loop of this initial enquiry.

Chapter Two: Sustainability and accounting: an examination of the literature

This chapter considers at the existing accounting and accounting education literature concerned with sustainability. The chapter seeks to provide contemporary contextual thinking around connectivity of the concepts that forms a basis for this thesis. Furthermore, the chapter highlights the theoretical gaps in explanation as to what causes a lack of progress in the modernisation of accounting curricular and in the light of the gaps sets the aim of the study.

Following the introductory notes, Part 1 of the chapter examines how sustainability is connected with accounting. It also looks at how accounting can help to facilitate societal demands for sustainable living. Part 2 moves the focus on the examination of accounting research that connects accounting with sustainability. This part concludes that accounting education is failing to embrace sustainability thinking despite growing social pressure and notable academic research advanced in critical accounting research streams. Part 3 discusses the dual role of modern university's education and points out that in accounting education as well as accounting education research sustainability remains largely the 'the elephant in the room'. In the light of cultural context important in accounting and accounting education, Part 4 offers the contextual background to the UK's higher education in general and accounting education in particular. Part 5 examines critical accounting research literature to look at the routes to stagnation in the UK's accounting education developments. Drawing on the literature discussed, Part 6 offers a summary of the chapter, outlines research gaps and culminates in arriving at the aim of this study.

2.1. Sustainability and accounting

Since many of the important aspects of the "sustainability" movement are concerned specifically with humanity having a future - or not - human social and economic activities are recognised as a key driver of this movement (Cho et al., 2015, p. 78). Accounting could occupy a more central position in a movement of evolutionary significance for humanity, and for the rest of the planet as a tool to slow and minimise currently exceeding our planetary capacity human activities (Gleeson-White, 2015; Gallhofer and Haslam, 2017, 2019)

However, Gray (2010, p. 47) questioned the meaning of ‘sustainability’ by suggesting a more nuanced understanding of the term looking for its ‘empirical meaning at the level of the organisation’. Gray (ibid.) elaborates his concerns as follows: ‘Accounting, certainly conventional accounting, must be thought of as the essence of modernity’ and ‘much of the realist and procedural baggage associated with conventional accounting is no longer apposite when seeking to account for sustainability’. Cho et al. (2015, p. 84) echo Gray’s concern when questioning the ability of capitalism and markets’ powers to limit organisational actions in the quest to contribute to sustainability. Adding to the discussion Tregidga et al. (2014, p. 491) draws on Campbell (2007) as well as Gray (2010) to raise more doubts about organisational sustainability. They write that organisations are, or at least are claiming to become, reformed ‘sustainable’ actors, while the change they posit may be largely rhetorical.

Furthermore, Birkin and Polesie (2011) note that current profit-maximizing accounting practices are contradictory to the idea of sustainable development, which requires a change in the underlying philosophical approach. They call to consider the potential of a new “possibility of knowledge” or “episteme” (Foucault 1970; Birkin and Polesie 2011, 2012, 2019). If attained, such a level of change would amount to an Eco-Civilisation (Birkin and Polesie, 2019) - a new episteme or an epoch that is characterised by a knowledge free from the oppressive myth of current profit-maximizing capital-holding ‘elites’ (Birkin and Polesie 2011; Freire, 2005). Elgin (2014) describes this level of change in terms of humanity growing-up from its present condition as short-term, pleasure-seeking teenagers who try to prove their superiority and independence at the expense of other species and future generations. Kallis (2011) is not so scathing but argues for a similar level of change with a different zero-growth system not dominated by economic rationality and goals.

With the idea of moving towards a new system in mind, accounting can be moved beyond its current narrow planning and control role (Laughlin & Broadbent, 2013). Instead, it may be framed as a ‘communicative social practice which discovers, records and informs, the accounting system can reveal possibilities for a more sustainable future where ‘progressive community comes to control accounting rather than be controlled by it’ (Gallhofer and Haslam, 2003, p.7; also Dillard and Reynolds, 2008; Atkins et al., 2015).

To some extent the new way of thinking is already becoming a part of observable reality. King and Atkins (2016) book 'Chief Value Officer: Accountants can save the planet', for example, presented a picture about the merging accounting practices, which incorporate the sustainability goals. While the authors acknowledged the prevalence of the limiting traditional accounting practices, they highlighted visible growth in adoption of integrated reporting practices.

Birkin, Edwards and Woodward (2005) argue the necessity of 'a conscious cultural evolution' but note that such a revolution 'needs a common currency replete with meaning for everyday lives'. The need for a 'common currency' calls for a theoretically informed and practically useful to society accounting research that offers a valid and impactful alternative to currently prevailing in accounting positivist approach with its underlying profit-maximizing assumptions (Annisette et.al, 2017).

2.2. Sustainability in accounting research

An alternative to traditional accounting research has been emerging for a number of years and in the literature referred to as 'critical research' (Chua, 1986; Annisette et.al., 2017; Frazer and Brown, 2006). Chua (1986) notes that the aims of critical research are to question existing traditional accounting research assumptions and to lead the subject's evolution into an independent area of academic and practical development beyond the replication of existing practices. The overarching concept of 'critical accounting research' includes two large research strands, namely the critical (Marxist and other theories informed) perspectives on accounting (CPA) research (Barker, 2005) and the social and environmental accounting (SEA) (Deegan, 2017; Parker, 2015).

The critical (Marxist) research tradition has emerged in the British research scene as 'alternative research paradigms' to the positivist approach adopted in mainstream research. Development of the accounting theory was and still remains the main focus of this research stream (Barker, 2011). Social and environmental accounting research concerned with the social and environmental accounting which has been broadly defined as 'preparation and capture of information to inform stakeholders (within and outside the organisation) about an organisation's impact on the societies and environments in which it operates (including, past, present, and future societies and environments)' (Deegan, 2017, p. 66).

There are, however, some concerns over the critical nature of SEA research. In particular, SEA research has been noted for its descriptive nature and lack of theoretical basis. Furthermore, in the case where the focus of research is on development in corporate reporting the SEA research stream has been and, possibly still is, in danger of being captured and adopted to corporate interest (Deegan, 2017).

Brown and Fraser (2006) identify three streams within the SEA research: mainstream, stakeholder-centred and critical. They indicate that it is the latter two approaches that are closely associated with critical research. The observation is also supported by SEA related publications that frequently share space in the Critical Perspectives in the Accounting publishing outlet (Deegan, 2017). Gray and Tinker (2003) also conclude that in many cases SEA and Critical (Marxist) accounting proponents share a common ground as in the essence their research is dedicated to challenging unsustainable assumptions embedded in the traditional accounting practices

Overall, Unerman and Chapman (2014) identified three strands in the critical accounting research related to sustainability: (1) relationships between social and environmental performance, economic performance and reporting; (2) radical reforms or overthrow of markets and capitalism; and (3) constructive but critical engagements with businesses and other organisations to change their direction towards less unsustainable operations. (*ibid.*, p. 392).

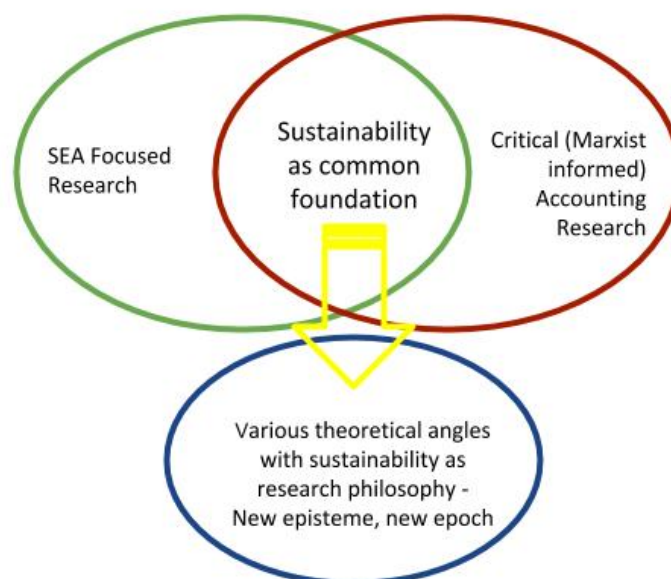


Figure 2.1 Sustainability in accounting research from common ground to philosophical foundation (author's own)

Figure 2.1 offers a schematic overview of the wider critical research field. It presents the three strands of existing social and environmental accounting (SEA) and critical perspectives in accounting (CPA) research (Unerman and Chapman, 2014) the overlap of which is the third strand of research, united by the idea of sustainability as the common underlying research ground (Gray and Tinker, 2003). However, the figure includes an additional aspect, a fourth strand for accounting research where sustainability offers a foundational philosophy that unites relations between social, environmental and economic performance and reporting at the core.

The fourth strand is research that goes beyond the current episteme and uses new possibilities that the knowledge has opened. Using Foucault's (2002, p.183) idea of episteme, i.e. the set of belief and assumption at any given moment and culture that make knowledge possible, Birkin and Polesie (2012) argue that the fourth strand of research moves away from the abstract, logical and heavily anthropocentric assumptions of the currently accepted research practices. Instead, it adopts sustainability as its philosophical foundation and develops new knowledge based on the access to empirical evidence and observations of experience in lieu of extensive theory building (Birkin and Polesie, 2012). Birkin and Polesie's (2012) proposal also resonates with Bebbington and Unerman (2018) analysis of potential pathways for accounting research in the light of the emerging SDGs. Bebbington and Unerman (2018) note that in the context of accounting research embedded into SDG complexity and integrated thinking helps identify further 'sites for theoretical innovation', including re-definition of the entities' boundaries; re-examination of underlying concept in what is referred as justice, responsibility and accountability as well as bringing in new conceptual frameworks for analysis (p. 15) The adoption of these research perspectives promises substantial and far-reaching potential because it initiates the breakdown in the firm distinctions between subjects and objects, theory and practice, and society and nature (Birkin and Polesie 2012; Latour 2013). Such breakdown leads in its turn to re-thinking our own everyday values, attitudes, goals and identities to the point where the era of Civilisation we are in is awarded the epithet "new" episteme or epoch (Foucault, 2002; Birkin and Polesie 2012; Freire, 2018)

Manifested in the SDGs, the emerging episteme carries forces of societal changes to which practice needs to respond to ensure its own survival (Birkin and Polesie, 2012; Bebbington and Unerman (2018). These forces and changes mean the changing role of accountants -

from financial data reporters to long-term sustainable value creation advisors. To allow future professionals to meet such demands requires reconsideration of accounting education and calls to pursue with the efforts to study and develop new ways to align accounting education with sustainability.

Accounting education should be contributing to professionals capable of driving sustainable development (Thomson and Bebbington, 2004). For students to take sustainability-related issues seriously, concepts behind traditional technical content such as, for example, ‘natural’ and ‘social capitals’ need to be presented as primary components inside an organisation’s business model (see Russell et al., 2017; Atkins and Maroun, 2018). A curriculum with sustainability-related research integrated as part of the teaching model and course content can help to realise the ‘transformative potential’ of our students (Thomson, 2014, p.276) and train ‘the critical thinking accountants and faculty of the future’ (Duff and Marriott, 2017, p.426). In reality, the current approach to accounting education produces “technically proficient, but shallow graduates” who cannot internalise the interconnection between economic, environmental and social imperatives and operationalise long-term sustainable decision-making (Low et al., 2008, p.252). These outcomes should be juxtaposed with the ideals of sustainable development advanced by the emancipatory accounting project (Atkins et al., 2015; Gallhofer et al., 2015), the United Nations’ SDGs (WBCSD, 2019) and the Principles for Responsible Management Education (PRME - Principles for Responsible Management Education, 2019). An urgent review of traditional accounting programmes (Lowe et al., 2008) with the philosophical approaches underlying the teaching (Birkin and Cam, 2016) is required to align accounting education with the sustainable development agenda (Gray, 2013; Thomson, 2014; King and Atkins, 2016). This includes the need to challenge the hegemony of the financially-dominated accounting discourse by incorporating research on sustainability reporting and thinking, which challenges the status quo and promotes the training of critical accounting. However, despite the evident advances in accounting research, these ideas are yet to penetrate the heavily technical accounting curriculum.

2.3. Undergraduate accounting education and sustainability

2.3.1. The two roles of universities: liberal and technical education

In 2000, Albrecht and Sack strongly condemned the content and delivery methods applied in accounting education, consequently inspiring a wave of the international discussion on the present and the future of accounting education (Watty et.al., 2012).

However, the debate over the nature of university provision is not novel nor is it exclusive to accounting education. Concerns over the limitations of this highly technically driven education were raised earlier in the 20th century. For example, in his work philosopher Torsten Veblen (Raines and Leathers, 2003) argued that focus on the narrow professional field of expertise damages an individual's broader views and with these the ability to adapt to the ever-changing circumstances. John Dewey's education philosophy work (Waks, 2019) also highlights the importance of the liberal aspect of education in professional training. In accounting, the issue was raised by Greer (1933). In his reflection on the growing demand for higher accounting education provision Greer expressed concerns that, given the dual role of accounting education, i.e. technical expertise training vs promoting accounting research as a means of improvement of current and future social and business practice, the technical training consumed most of the accounting curriculum.

The criticism of the accounting provision gap reflects weakness in the overall higher education system. A system with a curriculum that focuses on current industrial demands, reducing critical aspects and which fails to prepare students for the future. (McLaren and Farahmandpur, 2002). By delivering a technical curriculum, accounting educators only fulfil the 'now' part of the higher education contribution (ibid.). However, the focus on the 'now' approach to accounting education produces shallow graduates. They struggle to internalise the interconnection between economic, environmental and social imperatives and operationalise long-term sustainable decision-making (Low et al., 2008, p.252). By omitting the critical content, the universities exhibit a short-terministic approach and fail to provide the long-term visionary education for the 'future' that requires critical thinking.

Accounting scholars argue that accounting education should train 'the critical thinking accountants and faculty of the future' (Duff and Marriott, 2017, p.426) capable of driving a sustainable trajectory in societal development (Thomson and Bebbington, 2004; Gray, 2019). Therefore, it is a vital necessity to offer a critical research-integrated curriculum to enable the 'transformative potential' of our students (Thomson, 2014, p.276).

2.3.2. Sustainability - the 'elephant in the classroom'

Deficiencies in the existing accounting and the more generic business education are indicated in a distinctive body of academic research. The concerns found in the literature can be

channelled into two main streams in line with the overall on-going critical research contributions. Firstly, accounting scholars argue that through the positioning of accounting as a neutral and objective subject the education imposes an Anglo-American capitalism system ideology. This system treats accounting as a mere technical tool to support its dominant capital structures (Tinker, 2001; Gray and Collison, 2002; Gray and Tinker, 2003; Fergusson et. al, 2010, 2011; Collinson et. al, 2011; Gray, 2013). In particular, it is recognised that accounting education instils questionable beliefs in individual's self-interest and privileging of financial interest maximisation as a tool for support and growth in the wider social welfare gains (McPhail, 2001; Sikka et.al, 2007; Boyce, 2008; Fergusson et. al, 2010; Collinson et.al, 2011). Secondly, many concerns are expressed over the limited opportunities offered to accounting students to expand their professional views and values. This is worrying given that accounting and business graduates go on to occupy central organisational decision-making positions. Of particular concern is the lack of skills that allow long-term socially and environmentally beneficial organisational decision-making and includes ethics, critical thinking and emotional maturity (Loeb, 1991; Gray et.al, 1994, Sikka and Willmott, 1995; McPhail, 2001; Boyce et.al, 2001; Boyce and Greer, 2013). This issue is also highlighted in the literature in conjunction with the evident lack of social and environmental accounting teaching (Matthew, 2001; Stevenson, 2002; Parker, 2004) and largely prevalent passive teaching and learning practice (Thomson and Bebbington, 2004; Coulson and Thomson, 2006). Moreover, beyond consideration for specific skills, some stress that accounting education fails to equip the future generation of professionals with the appreciation for the power of accounting despite its evident emancipatory potential (Gallhofer and Haslam, 2006).

The literature also indicates that the combination of the traditional accounting curriculum ideological foundations and narrowly educated graduate's professionals results in re-occurring accounting and business scandals (Stevenson 2002; Owen, 2005; Low et.al, 2008). Such issues are notably visible in comparison to other socially central professions such as the medical, legal and teaching (McPhail, 2001).

While the range of approaches in the critique of educational provision varies, there is an apparent consensus on the issues that the content of the university accounting education provision privileges shareholders' wealth maximisation value. The curriculum also provides limited opportunities to consider the existing variation in the social organisation structures and alternatives to the prevalent worldview's scenarios. Such provision works against the

idea of sustainable development and fails to contribute to the wider societal aspiration and sustainability targets built into the worldwide initiative such United Nations Sustainable Development (2017), UN SDGs and Vision 2050 report (development, 2017) and more specifically to the business education e.g. Principle for Responsible Management Education (PRME) (UNPRME, 2012).

Gray (2013) refers to this common concern in the critical accounting education literature as 'the elephant in the classroom'. He acknowledges the advances in both the CPA and SEA research for the purpose of accounting education. However, Gray cautions that explicit focus on particular topics alongside the traditional curricular leads to pedagogical value that contributes to shallow understanding of the problem and formation of 'weak sustainability'. He writes that:

'it [module] is not 'about' sustainability but it is about organisation, responsibility and accountability: the context for these, as with everything, I think, is sustainability' (Gray, 2013, p.324)

Gray also notes that in order to foster 'strong sustainability', critical ideas need to be embedded into the context of accounting and business teaching. His views echo ideas from the research within the new episteme, which reflect the changes in societal demands from the accounting and business professionals.

2.3.3. Views on sustainability in accounting education and the importance of educational research in the local context

A growing body of international research examines current accounting education practices. The research highlights deficiencies and looks at the alternative to counteract the visible failure to nurture 'sustainability-conscious' accounting and business professionals.

Empirical evidence on the issue is available from Spain (Carmona, 2013; Correa Ruiz and Albelda, 2015), France (Chabrak and Craig, 2013), Finland (Laine, 2013), New Zealand (Adler and Milne, 1997; Low et.al, 2008), UK (Owen, 2001, 2005; Matten and Moon, 2004; Ferguson et.al, 2011; Louw, 2014; Deegan, 2013), Australia (Cuganesan, 1997; Gibson and Petty, 1997; Matthews and Lockhart, 2000; Matthews, 2001; Dellaportas, 2015), USA (Tinker and Koutsoumadi, 1997; Merino, 2006; Louw, 2014), New Zealand (Brown and Dillard, 2019), Middle East (Hutaibat, 2019), Sri Lanka (Nuwan and Alahakoon, 2017), Italy (Contrafatto, 2013; Mara and Baldarelli, 2017) etc.

This extant literature provides insights into advance in the global accounting educational practices but also indicates several common themes for concerns. There are issues of integration style and timing. The introduction of one-off freestanding critical traditional views on accounting topics present in a number of publications (e.g. Matten and Moon, 2004; Owen, 2005; Low et al., 2008; Ferguson et.al, 2011; Louw, 2014; Deegan, 2013; Deegan, 2017). The literature highlights that the inclusion of 'bolt-on courses' yield little or no result if implemented as 'additionally' in the later stages of education provision. Owen (2005) and Low et al., (2008) call for the need to 'mainstream' the critical provision to integrate sustainability thinking. Owen (2001) notes that unless what is currently considered as an alternative concept becomes part of the thinking, any attempts to introduce the concept will always be considered from the traditional business perspective. Low et.al (2008) study leads to a conclusion that successful integration of ideas beyond the technical application of accounting requires 'seamless integration' approach. On the subject of the timing, there is an argument that sustainability-related concepts should be integrated into accounting educational activities. Such integration allows learners to see accounting beyond its traditional image and to connect accounting and sustainable development vision, must take place at the root of accounting study journey (e.g. Owen et.al, 1994; Doucet et.al, 1998; Owen 2001; Stevenson 2002; Matten and Moon, 2004; Collinson, 2011; Bebbington et.al, 2014; Correa Ruiz and Albelda, 2015). For example, Correa Ruiz and Albelda's (2015) found that implementing social and environmental accounting content in the final year failed to expand learners' perception of accounting beyond the traditional views. They argue that, unless sustainability thinking is embedded from the beginning of the accounting educational process any consequential attempts at later stages would be seen as alien. These ideas again echo in Gray's (2013) point that education for 'strong sustainability' understanding requires build-in and on-going disruption at the personal level of understanding amongst the learners (and the teachers).

The literature also discusses the issues around support for the implementation of sustainability thinking in the accounting curriculum and highlights the role of lecturers. The notion that the responsibility and the power of making the changes lay with the individual educators argued by amongst others Adler and Milne, (1997), Low et.al, (2008), Chabrak and Graig (2013), Carmona (2013), Hopper, (2013), Contrafatto, (2013), Thomson, (2014), Gray et. al, (2014, 2019), Deegan (2017) etc. However, lack of evident actions and visible failure to change the teaching practices in accounting education also noted and related to several other factors such as limited institutional support (Adler and Milne,1997; Chabrak and Graig, 2013; Carmona, 2013) with some evidence of resistance from the universities and professional accounting

bodies (Hopper, 2013); lack of support from the educators is noted to be largely rooted in their own vocationally narrow perspective of accounting and accounting teaching (Power, 1991; Low et.al, 2008; Carmona, 2013; Hopper, 2013). Furthermore, the literature suggests that accounting educators' often come into teaching with practical industry experience (Power, 1991; Hopper, 2013) but lack theoretical understanding of accounting as a social science subject (Hopper, 2013) and have limited pedagogical skills (Low et. al, 2008; Gray, 2013).

Some contributions focus on teaching ideas that can facilitate sustainability learning, e.g. agonistic pluralism (Brown and Dillard, 2019) and dialogical learning approach (Contrafatto, 2003; Thomson and Bebbington, 2004; Thomson and Coulson, 2006). Such evidential presence of debate indicative of movement towards re-consideration of existing state and an active search for new possibilities for accounting education (Kaidonis et al., 2009).

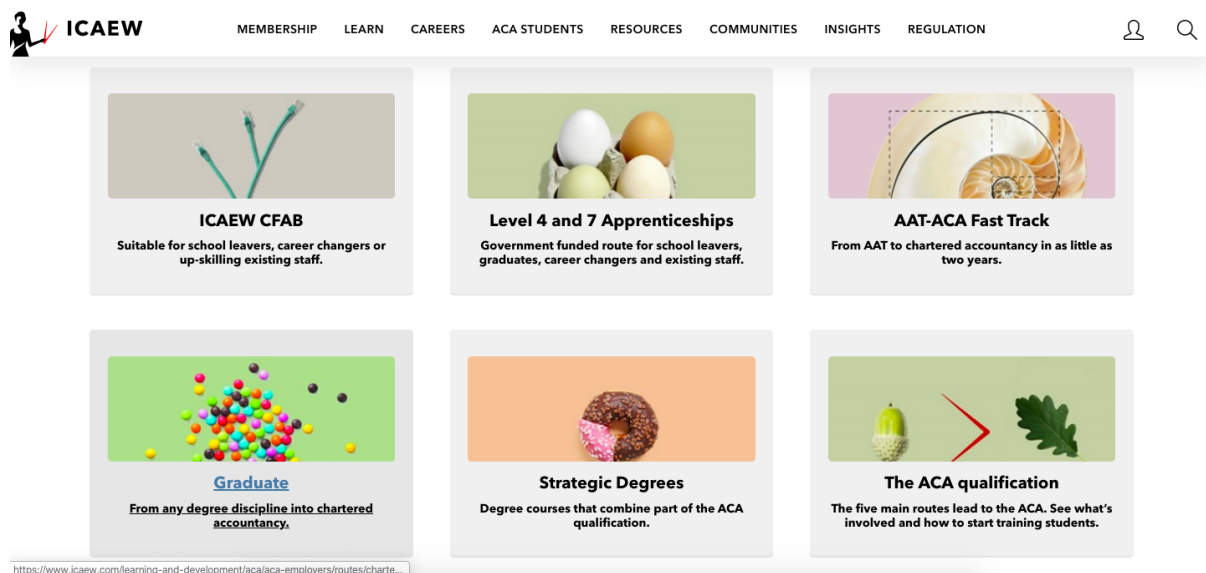
However, while the existing international contributions offer valid points for consideration, the 'grand' method to reforming accounting education may not be the suitable one (Carmona, 2013). Despite the apparent homogeneity of the accounting education, in order to generate impactful research contributions, attention must be given to a country's specific contextual differences (Hassall et.al, 2000; Collinson's et.al, 2011; Chabrak and Craig, 2013; Carmona, 2013; Hopper, 2013; Laine, 2013) For example, Collinson's et.al (2011) comparative study of UK's and Japanese accounting education revealed the existence of significant cultural differences between the providers. Furthermore, the proposed by Chabrak and Craig (2013) idea for educational innovations set a wave of commentaries (Carmona, 2013; Hopper, 2013), which highlighted the issue of the incompatibility due to the country's educational institutions specifics. The idea of local research and changes finds support in Helliari (2013) who calls to recognise the difference in social and cultural practices around the globe (p.519). Helliari argues that the global impact of accounting education as an organisational field can only be achieved once the area has gained its legitimacy with the local stakeholders. The outcome of context-specific findings can be relevant and practically useful at the individual faculty and faculty member's levels where efforts are more likely to generate impactful changes (Carmona, 2013).

The benefit of conducting an accounting education enquiry in the country-specific context leads to this work focusing on the UK's provision. The need for a study of the UK's accounting education system is driven by its wide impact on the professional practices across the world due to the considerable international demand (International education strategy: global growth and prosperity, 2013, p.3). The pursuit of such enquiry is also supported by the need to maintain the globally recognised quality and 'powerful international reputation' of the UK's educational

provision (International education strategy: global growth and prosperity, 2013, p.3). To fulfil its global responsibility and to sustain the reputation of the UK's higher education, including accounting education, must embrace and implement sustainability thinking in its education praxis.

2.4. Accounting education in the UK context

The UK's accounting education system takes a form similar to other professional education, such as law, medicine, and architecture and has two educational stages. First, the initial phase, which culminates in an accounting qualification. The second stage is a further lifelong professional development (Paisey and Paisey, 2000). Among the available accounting qualifications, chartered accountant training represents the postgraduate stage (ibid, p.120) and can be attributed to the later stage in accounting learning. Before professional training, there are a number of initial provision options. These options in themselves are autonomous qualifications, which legitimate recognition of accounting knowledge. Moreover, these accounting qualifications serve as a professional foundation in a generic management career for the students who choose not to undertake further in-depth professional body's accounting training (QAA, 2019). Notably, only 11.3%³ of the UK's accounting and finance graduates in 2017/18 were recorded to choose to proceed down the professional accounting training route (Howie, 2018).



Picture 2.1 ICAEW recommended route into accounting (ICAEW, 2020)

³ 2016/17 Destinations of Leavers from Higher Education (DLHE) survey showed that there were 7,765 finance and accountancy graduates in total. Out of surveyed 560 finance and accountancy graduates 73% were recorded to be engaged in some sort of postgraduate studies and only 11.3% work towards a professional qualification (Howie, 2018).

Picture 2. 1 presents five routes into accounting as outlined by ICAEW (The Institute of Chartered Accountants in England and Wales). With some variations other professional bodies offer similar explanations/routes (e.g. the Association of Accounting Technicians (AAT) (AAT, 2020), the Association of Chartered Certified Accountants (ACCA, 2020), the Chartered Institute of Management Accountants (CIMA, 2020etc.) as well as private training providers (e.g. Kaplan (KaplanUK, 2020)). Depending on secondary education achievements, a learner wishing to study accounting can take the AAT qualification route. There is also an equivalent foundational qualification which is also available through the apprenticeship, higher apprenticeships and the 'school leaver' routes, which combine on-the-job training with a part-time study. These options, with some exceptions are delivered through further education (FE) colleges or independently accredited accounting training providers (AAT, 2020; BDO, 2020; ICAEW Careers, 2020). The higher education options include accounting associate and 'Strategic Partnership' degrees that involve an input from a professional practice's representatives (ICAEW, 2020). While the former is independently developed and delivered by the universities, the latter is a product of collaboration between a university and a professional body. Lastly, there are graduate accountants trainee programmes - the programmes which are offered to graduates from any discipline interested in the professional accounting career. By using this route, graduates bypass any initial educational stages of accounting education and move straight onto the chartered accountants professional training programme offered through an employment commitment or directly with the professional body (e.g. TARGETjobs, 2017).

A number of studies examine the UK's vocational accounting education provision routes, including initial apprenticeships training (Anderson-Gough et.al, 2001; Jephson, 2013) and chartered accountants professional training (Power, 1991; Ferguson et.al, 2010, 2011). While in need of further academic attention (e.g. Power,1991; Hopper, 2013), these accounting education routes fall outside the scope of this thesis as the intended focus here lays with undergraduate university accounting education provision.

This study focuses on undergraduate accounting education. The focus is dictated by the size of this provision and the magnitude of its societal impact in the context of the UK's education landscape as well as the practical aspects of research scope boundaries. Higher education has a magnitude impact on the nature of the future labour force. It is the dominant player in the UK's post-compulsory education market with the total number of 2,383,970 students,

including 1,898,205 UK learners (HESA, 2020). Furthermore, accounting graduates are likely to find themselves in accounting-related and other managerial key decision-making positions in a range of national as well as international organisations (Howie, 2018).

2.4.1. Historically constructed UK's academic landscape

Historically variations in universities' curriculum philosophy and focus of provision led to the existence of constructed contextual nuances in the UK's higher education landscape. Broadly, there are two main types of higher education providers. The first type incorporates the older traditional universities such as Cambridge, Oxford, St Andrews and those in the Russell Group who position themselves as research-intensive institutions. As major players on the international research scene, these are academic research-focused providers who stress their commitment to research-driven teaching. The second type are the universities that primarily emerged from polytechnics, specialist arts and education colleges. These universities adopted the 'polytechnics philosophy' and set to serve local communities through teaching vocational and practical curricula. Over the years, such historical division led to problems of social segregation and exclusion. To combat the problem, different eras in the UK's higher education policy-making saw attempts to bring uniformity into the university system. While universities pursue to emphasise their historically adopted aims and missions, over the years the unification efforts resulted in a visible 'academic drift', which blurred the lines in the universities' provision. (Anderson, 2006)

In the bid to improve the quality of HE provision, The Quality Assurance Agency (QAA) for Higher Education (QAA, 2020a) was established in 1997 as an independent body dedicated to 'monitoring and advising on standards and quality in UK higher education' (QAA, 2020b). Following the recommendation from the National Committee of Inquiry of Higher Education (NCIHE, 1997 aka Dearing Review (Gillard, 2014)). The QAA was given the task of developing the content and supporting processes for subject specific benchmarking. In 2000 the QAA introduced academic subject statements which 'set overarching academic standards in a given subject'. Within its broader aim the statements 'describe the nature of study and the academic standards expected of graduates in specific subject areas' as well as showing 'what graduates might reasonably be expected to know, do and understand at the end of their studies' (QAA, 2019).

However, research into the effectiveness of the QAA subject benchmarking indicated that statements were not associated with improvements because of system's flexibility. These statements are not prescriptive nor do they carry any legal bearing. Instead, they are open to

individual provider interpretation to ‘allow for flexibility and innovation in course design within a framework agreed by the subject community.’ (QAA, 2019 p.1). Furthermore, the statements leave the option of considering ‘other reference points in addition to this statement in designing, delivering and reviewing courses. These may include requirements set out by professional, statutory and regulatory bodies (PSRBs) and industry or employer expectations’ (ibid., p. 3).

The last twenty years also saw changes in the UK higher education funding structure which has resulted in the universities moving away from the collegial influence and adopting largely ‘managerialism’ and a business-centred management approach (Kok et.al, 2009).

Against such background The Teaching Excellence and Student Outcomes Framework (aka Teaching Excellence Framework (TEF)) initiative was introduced in (2016)2017. As a tool set to determine (and improve) the quality of higher education provision TEF was designed to assess and judge HE providers on three key areas of teaching quality, learning environment and student outcomes and learning gain (i.e. widening participation and linking education to employment) (OfS, 2020). Driven by the top down government approach, TEF ranking initiative became adopted by the most of the UK’s universities. In many cases the ranking also used as a part of HE provider’s promotional mechanism. The initial outcome of the TEF initiative have generated mixed feedback. Department for Education (2019) commissioned report reported improvements on all areas of HE provision as a result of adopting TEF.

However, a range of academic evidence highlighted the problematic nature of the framework and arguing that TEF is a poorly designed tool which was implemented on the back of marker-driven higher education reform (Tomlinson et.al., 2018; Hyndman and McKillop, 2019). Academic research into TEF metrics has raised a number of concern around its underpinning methodology which offered weak mechanism for reaching the aims of higher education quality and accessibility improvement (Canning, 2017; Barkas et.al, 2017; Crockford, 2020). Moreover, the research indicated that with the market competitiveness philosophy at its core, the framework leads to adverse impacts on the intrinsic quality of academic education and academic freedom in all academic subject areas (Tomlinson et.al, 2018) as well as students employability (Frankham, 2016). There was also academic resistance to such a form of institutional improvement and TEF have gain limited value amongst academic staff (Cui et. al., 2019). Following the independent review of the

framework by Dame Shirley Pearce's (GOV.UK, n.d.) TEF in its current form was concluded with the decision not to pursue any further exercise⁴ (OfC, 2020b).

Currently, Office for Students (OfS) in a process of developing a new teaching quality assessment framework that takes to account 'the forthcoming recommendations in Dame Shirley Pearce's framework's review, the government's response to it, and the findings of the latest subject-level TEF pilot'. (ibid.)

Overall, the changes in the higher education approaches coupled with removal of political boarders that open international demand (as well as competition) has shifted the focus of many providers on remaining competitive on national as well as international higher education arenas (Kok et.al, 2009; Taylor, 2012). With that the importance of the critical thinking skills noted to be 'overshadowed by a preoccupation with the role of HE in the competitive economic success of the nation' (Evans et.al, 2020, p.3).

2.4.2. UK's university accounting education

With some subject specific nuances, the higher accounting education provision reflects the trajectory and shared the nature of critique in the development with that of overall higher education (Paisey and Paisey, 2000; Kok et.al., 2009; Hopper 2013). Particular acute is the issue of balancing the vocation and liberal qualities of accounting education caused given the vocational/professional aspect of the accounting (Paisey and Paisey, 2000).

QAA benchmarking statement for accounting (QAA, 2019) identifies that there are conceptual and applied aspects of the subject and states that : 'Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affect, and are affected by, the development of accounting theory, individuals, organisations, information technologies, markets, society and the environment' (p.4). The statement places expectation on development of subject-specific knowledge and skills as well as develop learners' cognitive and generically skills.

To support the expectation placed of the student as the decision-makers of the future and with consideration for the growing role of accounting in society, academics argue that

⁴ Although not explicitly stated, the decision not pursue with the Year 5 TEF may have been driven by the current COVID-19 disruption to HE education provision.

accounting must be seen and taught as a social science subject (Owen, 2005; Hopper 2013; Thomson, 2014; Pehlivanova and Martinoff, 2015; Haslam, 2017).

However, as a non-prescriptive benchmark QAA statement (QAA, 2019) stays open to interpretation and, in the context of the general strive for institutional economic success (Evans et.al, 2020), drive universities to focus on the applied aspect of higher accounting education (Hopper, 2013). Furthermore, accounting degree not being a prerequisite to further professional training leads to evident complexity in relations between the universities and professional bodies (Fergusson et.al, 2011; Hopper, 2013; Ellington and Williams, 2017). Formal registration with one of the recognised professional accounting bodies (PAB) allows students entry to accounting profession. At the same time PAB financial existence depends on revenues from training and membership contributions. This means that targeting students with some foundational exemptions can help to secure inflow of new members (Ellington and Williams, 2017). Likewise, many universities use the exemptions as their promotion strategy in the bid to increase student numbers and subsequent student revenue (ibid.) as accounting programmes carry status of ‘cash cow’ – low running costs and large revenues (Duff & Marriott, 2012; Hopper, 2013). It is possible that employability recognition metrics such as TEF act as an exemption maximisation driver.

Overall the exemption maximisation strategy have mean that over the year nearly all of the UK universities have one of more PAB exemption imbedded in their syllabus (Stoner and Sangster, 2013). However, such strategy results in university programmes with professional-style training modelled course was found to offer limited value and has an advice effect on the liberal nature of university education (Paisey and Paisey, 2004). Its limiting scope for creative delivery as assessment narrows the development of skills and opportunity to present students with a broader world view (Paisey and Paisey, 2004 ; Hopper, 2013; Ellington and Williams, 2017).

As a result higher accounting programmes designed with a heavy focus of technical content which caused a lack of progress in the evolution of the provision (Fergusson et.al, 2010; Hopper, 2013). The literature also highlight excessive modelling on professional bodies' requirements which produces a counter-competitiveness effect as it strips accounting providers of their uniqueness (Duff and Marriott, 2017).

The role and the place of PAB as well as the effect of the exemptions in the context of the university provision is undoubtedly a complex matter and there is a need of further

exploration of these relations. However, as noted earlier, chartered accountant training carries a professional postgraduate status (Paisey and Paisey, 2000). Although from the professional bodies' perspective, the accounting degrees constitute a foundational stage in professional accounting training (ICAEW Careers, 2020), these degrees are also products of each university provision (QAA, 2019). Given the legal and academic independence of the UK's higher education providers, the degree programmes, including accounting, should reflect the individual university's mission and vision.

Irrespective of its original background, each university bears the responsibility of providing broad education values and fostering citizenship by teaching beyond the vocational accounting skills and technical expertise (Owen, 2005; Willetts, 2013; Pehlivanova and Martinoff, 2015). The universities exist 'to enrich and extend human knowledge and understanding' (Lambert and Smith, 2009) and to provide liberal education (Paisey and Paisey, 2000), which yields socially positive impact (Department for Business, Innovation and Skills, 2014; Gov.uk, 2016). These expectations indicate that global SDGs should be at the core of overall university provision and accounting education in particular. Universities should pay more attention to the development of critical learners capable of independent thinking and contribution to further socially positive advancement within the accounting field (Owen, 2005; Hopper 2013; Thomson, 2014).

However, so far limited efforts on behalf of universities to develop accounting, leads to accounting and finance students struggling to understand and differentiate aspects of 'being critical' (Minges, 2000).

2.5. UK's accounting education in the critical perspectives accounting literature

Historically a strong critical accounting education research tradition paved the way to a steady stream of academic contributions from the UK (Parker, 2011). A range of work addressed the examination of the issues in accounting education. Attention was paid to theoretical considerations in accounting education research and praxis (Gray et. al 1994; Lewis et. al, 1992; Day, 1995; Chua, 1996; Gallhofer and Haslam, 1996); professional accounting training (e.g. Armstrong, 1985; Powell, 1991; Anderson- Gough 2001; Sikka et.al,2007; Jephson, 2012), i.e. the postgraduate stage (Paisey and Paisey, 2000); aspects

related to both the factors of accounting process as well as their outcomes (Stevenson, 2002; Ferguson et.al, 2011; Collison et.al, 2011).

Within these contributions, an array of literature captures on-going academic discussions about the detailed features of the UK's accounting education process. Firstly practical considerations for the changes in the accounting curriculum, followed by an empirical examination of the components of the accounting education process.

2.5.1. Practical considerations relating to changes in university accounting education

The publications in this theme offer practical considerations for the changed curriculum that would help to embrace sustainability thinking. They offer insights into individual cases and case studies on course/module development and the introduction of critical content to existing teaching processes (e.g. Lewis et.al, 1992; Bebbington and Thomson, 2004; Coulson and Thomson 2006; Ferguson et.al, 2011; Gray 2013; Wyness and Dalton, 2018). These works explore alternatives to the traditional models of accounting teaching pedagogical approaches. They also provide evidence of efforts to expand the traditionally narrow technical content of the undergraduate accounting courses.

Bebbington and Thomson (2004) use their reflection on the experience of accounting teaching to argue a need to adopt an alternative to traditional didactic teaching. They argue that this teacher-centred learning is not suitable for the education of sustainability-conscious professionals of the future. Instead, they call for the application of a dialogical learning approach (Freire, 2005) based on the mutual contribution from learners and educators in the development of new knowledge and understanding. Bebbington and Thomson argue that in the absence of previously developed wider understanding of accounting the dialogical approach can help to deal with the unknown future of the subject and awaken learners' critical thinking faculties.

Coulson and Thomson (2006) also provide a reflection on their adaptation of a dialogical learning approach in teaching the introduction to sustainability accounting. The authors argue that, given the absence of developed sustainable accounting praxis, the use of the readily developed views offered by critical approach scholars may not be a productive and reasonable way to enable re-thinking of accounting in the education settings. Instead, Coulson and Thomson turn to the application of Freire's dialogical learning theory to empirical settings and provide evidence to its contribution to widening learners'

understanding of the accounting. Coulson and Thomson's work also considers practical aspects of accounting education development in the UK's context. For example, with regards to the application of a 'full strength' dialogical approach, whereby accounting learning was to take the form of an unconstrained curriculum objectives and conventional assessments procedures process, Coulson and Thomson noted the existence of limiting contextual factors such as planning and assessment requirements. However, scholars found that a 'weaker' form of the approach is a possible way to develop a more critical curriculum to accommodate the institutional limitations.

Concerned with bringing the wider sustainability concepts into the classroom, Gray (2013) reflects on teaching an undergraduate Corporate Social Responsibility (CSR), Accountability and Reporting module. In many ways, Gray's work echoes previously discussed points including the pivotal role of the educator in choosing the style and the content of the provision within a given formal module structure. Gray provides a course framework in line with the dialogical requirements and emphasises the importance of the mutual contribution to the course by both learners and the educators. In particular, he highlights the importance of initial 'work engagement expectations', including assessment. He puts a great emphasis on the reading material and opportunities for open discussions, which form a core basis for engaging students to understand sustainability and learning.

The above-mentioned contributions evidence on-going attempts to reform the process of accounting education. Considerations for the pedagogical approaches to foster 'sustainability-conscious' professionals appears to be a central theme in these reflective contributions. The works offer suggestions for a further practical reformation of the accounting curriculum and indicate points for development in the design and operations of an educational process relevant to accounting education.

Notably, Coulson and Thomson (2006) indicate that their adaptation of the curriculum to enable critical sustainability-related learning was reflective of the institutional learning strategies or mission statement' (p.271) of the university in question. This arguably should and would be in line with many other UK's universities missions and visions.

In providing evidence related to the expansion of the accounting curriculum, the above-discussed works concern the later parts of the undergraduate provision. Such focus limits the value of the contributions concerning the overall undergraduate provision since students

already possess strong pre-existing views of accounting and business management when coming into the third year of the university course (Mingers, 2000).

Evidence that supports the necessity of reforming accounting education at the initial stages found in Lewis et.al (1992). This work offers an analysis of an attempt to re-think the process of the narrow traditional accounting provision and expanding the notion of accounting into the realm of social. The focus here lays on the introduction of Public Sector and Social Accounting courses in the undergraduate programme. Following the innovation into the education process, the authors reported that changes in the educational processes' designs had an impact on the students' perception of accounting. Similarly, to other reflective educational episodes, this work also offers consideration to the structures on the activities within the process. In particular, it deliberates on what content and assessment, as well as teaching approaches, may be used when considering non-traditional accounting perspectives. What is more, Lewis et al. noted that the changes implemented from the introductory level of a degree led to the students experiencing less struggle with the understanding of other than the traditional managerial perspectives in accounting. The authors provide further empirical evidence on the relations between the process and the outcome as well as the educators' influence.

These situational research contributions are valuable from both theoretical and practical points of view. They offer insights into education praxis and expand the pool of practical ideas for approaching the integration of sustainability into undergraduate accounting curriculum. However, the works have visible limitations. Firstly, these are narrowed to their individual situational contexts. The reflections appear to be representative for the cases of well-established scholars in individual institutions. Therefore it can be argued that it is the combination of institutional support/non-resistance, the educators' professional and academic position and experience can be the source of strength and credibility to deviate from the traditional accounting education norm. This may not be a case amongst many other educational providers in the UK (Hopper, 2013). Secondly, the studies are situational reflections and offer a practical perspective into accounting education and try to address the issues without a well-defined theoretical base for an enquiry.

2.5.2. Academic research into component of the accounting education process

The second set of contributions are dedicated to empirical examinations of components of the accounting education process. In particular, an extended enquiry into the undergraduate and

professional accounting education provision in the UK offered in a series of publications by Fergusson et. al. (2005; 2006; 2007; 2008; 2009; 2010; 2011; also Collinson et.al, 2011). Motivated by a 'growing concern regarding the over-reliance on text-books' the study looked into 'the ideological character of recommended accounting materials (Ferguson et. al 2011, p.18). While its focus was on the critical examination of the ideology embedded in the accounting text the study offers an overview of educational processes beyond looking at the education process as 'simple input-output'. In their enquiry, Fergusson et. al (2010) considered a range of educational process components that cause contestation or resistance to embedded messages in the educational texts (p. 521). The various parts the enquiry offers empirical evidence about the educator's' role (Fergusson et.al, 2010); examines the impact of introductory accounting courses on the learner's' perception of accounting (Collinson et.al, 2011); explores the impact of the (ideological) message on the students' moral and ethical thinking; and the 'socialisation' effect of accounting education into Anglo-American shareholder discourse (Fergusson's et. al., 2011). Furthermore, the enquiry included an empirical examination of introductory levels programmes of the undergraduate provision at several UK's universities.

Overall, this and other academic contributions provide critical insights into fragments of existing educational processes. These academic efforts may be used to explain the lack of progress in the integration of suggested curriculum expansion attempts. In particular Fergusson et. al. outlined key aspects of the accounting education process which include lecturers, textbooks, professional bodies, and students' initial expectations associated with the 'input'. Changes in the students' views are seen here as the 'output'. Each of the aspects specific to the UK's university provision is examined below:

Lecturers

Lecturers' prominent position in accounting education is different from that of the other parties involved in writing textbooks or professional syllabus. Lecturers act as the contributing element of reinforcement of the ideologically charged material (Gunnerson et al., 1997) steering the students away from building an understanding of relations between accounting practice and SDGs.

Literature indicates that individual lecturers can play a key role in redesigning undergraduate programmes (McPhail 2004; Ferguson et.al, 2011; Thomson, 2014; Gray et al., 2014, 2019; Duff and Marriott, 2012, 2017). In particular, Ferguson et.al (2011) notes that the lecturers in

accounting education have the position of the 'gatekeeper' of knowledge who often choose to re-employ the value-neutral traditional materials. Lecturers' scope to influence depends on a number of institutional factors (Power, 1991; Hopper, 2013; Duff and Marriott, 2012, 2017). These include limited support from university management (Duff and Marriott, 2012, 2017); bureaucratic obstacles (Gray and Laughlin, 2012; Hopper, 2013); pressures from professional accounting bodies to cover specified content and students' expectations for courses to prepare them for qualifying examinations (Hopper, 2013) and the lack of their engagement with accounting education research (Duff et.al., 2019).

Lecturers may also prefer to deal with more familiar content and favour technical dimensions of accounting and finance because of their socialisation as part of the profession and limited exposure to critical academic research (Power, 1991; Hopper, 2013). In post-1992 teaching universities, lecturers see research and teaching as two separate activities and opt to deliver technical teaching only (Duff and Marriott, 2017).

Equally in pursuit of academic careers in research-intensive universities lecturers see little extrinsic reward in enhancing their teaching because of the limited value placed on developing a critical curriculum (Duff and Marriott, 2012, 2017; Smith and Urquhart, 2018). Such preferences are dictated by the existing but much questioned in its effects Research Excellence Framework (Gendron, 2015, Malsch and Tessier, 2015, Tourish and Willmott, 2015), REF is designed to assess academic performance and subsequently used as universities' academic ranking measure. One of the metrics is the Association of Business Schools (ABS) academic journal ranking list (CABS, 2020). The lists, which places a mark on the quality of the accounting and other business related journals and is widely adopted as the measure of the accounting academics output quality. In case of research-intensive universities REF is actively used as a tool to student recruitment maximisation (Brown, 2014).

Furthermore, lecturers' non-pedagogical backgrounds contribute to the narrow framing of accounting in terms of existing professional discourses and further slow the rate of change in accounting education (Gray, 2013).

Textbooks

The role of textbooks as a central resource in both academic and professional accounting courses has been acknowledged in a range of publications (e.g. Puxty et.al, 1994; Gunnerson

et. al, 1997; Sikka et.al, 2007; Fergusson's et al., 2011). Despite the availability of other materials, textbooks, and more recently developed e-books, remain popular, particularly in the business and management-related education (David et.al, 2010; Fergusson et.al, 2010).

Fergusson's et al. (2011) and other enquiries (see also Ferguson et al., 2005; 2006; 2007; 2008; 2010) dedicated to the exploration of the ideological character built into accounting textbooks. In particular, Fergusson's et al. (2011) study concerned 'the asymmetry of power' in the introductory accounting textbooks and professional bodies manuals. The researchers found that, despite claiming neutrality, technically-oriented introductory accounting texts were charged with the prevailing ideology of shareholder supremacy. Conducting the study from a critical research perspective, the authors indicated that the maintenance and further projection of the ideology dictated a subtle reinforcement of taken for granted assumptions while excluding any other alternative perspectives. The analysis of the texts revealed a subtle insertion of ideas that support the unquestionable rights of the owners to the profit. At the same time, the discussions on the issues relevant to the ideas of sustainable development such as ethics, the role of accounting in society and social and political context of accounting were not present.

Furthermore, the study of textbook production processes (Fergusson et. al, 2006; 2008) revealed some fundamental complexities in the textbook publishing process. It was noted that although publishers have the final choice in the printing decision as their own sales targets drive it. These targets were in their turn driven by the popularity of the book as the information source to meet the accounting bodies' requirements. Fergusson et. al's findings (2006; 2008) indicate that the responsibility for the content of the book may lay with the professional bodies.

The findings from the Fergusson et.al (2010) study of the educators' perception and use of textbooks indicated (p.509) that while the lecturers acknowledge the deficiencies of the textbook content, in most cases the textbooks remain the main information source for the students due to the accreditation requirements.

Professional bodies

Fergusson et.al (2011) note that the powerful position of the accounting profession status strengthens the professional bodies' symbolic power in the UK and increases the weight of accreditations and professional exams. The accreditation requirement and professional examination in their turn were argued to dictate the content of the books and the accounting

degree curriculum. However, despite some evidence indicating the influence and control from the professional bodies on the educational process, the literature shows that relations are not straightforward and other factors may be influential to the process. For example, results from the same set of enquiries offered by Fergusson's et.al indicated that accreditation requirements were an influential factor for less than a third of the study's participants (Fergusson's et.al, 2010, p.521). Moreover, evidence provided in the professional bodies' publication indicates that they also question the current accounting praxis (Pehlivanova and Martinoff, 2015). Some professional bodies are actively supporting the development of accounting education provision with consideration for sustainable development, e.g. CIMA's funding of CSEAR conference; ACCA syllabus changes (King and Atkins, 2017). Although it can be argued that such actions on behalf of professional bodies are nothing but lip service driven by their public position and PR needs to meet the demands of the public pressure that form a part of their overall profit-driven marketing activities (Picard, 2016).

However, these actions also can be seen as plausible genuine efforts. Such contradicting evidence in respect of the professional bodies' role is not uncommon. Many publications evidence the existence of complex relationships between several parties on the UK's accounting education scene. These providers include further and higher education providers, professional bodies and the industry (Richardson, 1997; Sikka et al., 2007; Boden and Nedeva, 2010; Jepson, 2012; Hopper, 2013). For example, it is noted that the contemporary university-based accounting courses are partially, and in some cases completely, starting to overlap with the 'professional' exams that trainees must take to become a chartered accountant (Richardson, 1997; Sikka et al., 2007; Hopper, 2013). These novel changes in relations between the universities and professional bodies argued to represent the encroachment of accounting organisations. The desire for graduate 'employability' noted as one main reason for this change (Boden and Nedeva, 2010). Similarly, from the Marxist perspective, Jepson (2012) argues that inclusion and imitation of the professional education in vocational and academic provision may be a result of the industry's pressure to minimise errors in recruitment, retraining, and enrichment of the value added to its employees. Jepson's findings indicate that there is an overall submission to industry requirements linked to the pressures caused by commodification of post-compulsory education.

The literature also indicates that lack of support from professional bodies and strong resemblance to professional accounting training in initial accounting learning may also come from limited support for accounting research and sparse opportunities for accounting

lecturers' professional development. The problem is rooted in UK's universities 'surrender to the comfort of the steady income stream from national and international accounting students. In the organisational product portfolio accounting courses hold a 'cash cows' position associated with high selling figures and low investment and running costs. (Mingers, 2000; Hopper 2013)

Students

Ferguson's et. al (2011) study indicated that some educators see students as responsible for choosing to limit themselves to only the narrow technical part of accounting teaching. The issue was found to be related to lecturers' belief in the intellectual capacity of introductory level students to comprehend alternatives to technical accounting perspectives. Hopper (2013) also lists students as responsible for limited curricula provision. He writes that with the rise of fees many students see themselves as educational consumers and that many institutions surrender to this pressure of educational consumerism. The argument is not without merit. Future career opportunities and financial reward are behind many learners choice of accounting degree (Byrne & Flood, 2005). Such situation may also be reflective of the ongoing changes in the UK's educational funding system (Kok et.al., 2009). Furthermore, many institutions, and individual educators, strive to 'cater' for students' educational demands in an attempt to re-adapt themselves to new circumstances of fee-paying learners and other funding pressures. This endeavour to 'satisfy the customer' leads to a range of pedagogical oversights.

Other literature provides a discussion on how the assumptions prevalent in accounting education socialise the learner into uncritical acceptance of the existing accounting system (Owen et. al. 1996, Stevenson, 2002; Ferguson et.al, 2005, 2007; 2011; Collinson et. al, 2011). Collinson et. al (2011) study provides empirical evidence into the value changes of the accounting students following the exposure to the 1st year non-graduate educational provision. Comparing Japanese and English learners, the study concludes that UK's provisions have a sting of ideological support for Anglo-American shareholder favouritism. The study also asserts that by assuming a 'value-neutral' appearance of accounting, UK's education ignores the implicit ethical and moral assumptions by which the subject is underpinned.

Ferguson et al. (2011) enquiry into the effect of the education on the learners, suggests that it is the content of the provision that 'socialises' the learners into 'profit maximising' and

shareholder domination views. The study records the 'indoctrinating' effect of textbooks on the students that reinstate the 'traditional' view of accounting by relaying the message of accounting neutrality and the role of an accountant as the information provider and economic transaction recording facilitator.

The socialising effect of accounting education was also recorded by Mingers (2000). In his work concerning the 3rd years accounting and finance students Mingers acknowledges that learners came with pre-existing 'rationalistic and abstract views of decision making'. He relates the formation of such views to the previous teaching input combined with the lack of real-world organisational experiences contributing to the formation of these views. Similarly, Gray et.al (1994) argues that removal of consideration for any conditions outside accounting calculus in the process of the accounting education leads to loss of students' ethical awareness.

2.6. Summary and gaps in the literature

The extant literature connects accounting and sustainability as well as explaining relations between them. Due to its position of public significance (Wilson, 2011), accounting has a role to play in enabling and driving a sustainability related social agenda. Within the critical research spectrum that unites the SEA, CPA and non-traditional accounting research branches have long criticised the narrow focus on shareholder-centrism and financial record-keeping at the heart of conventional accounting curricula (Tinker and Gray, 2003; Birkin et. al. 2005; Ferguson et.al, 2005; Gray, 2019). Critical thinking is particularly important when incorporating sustainability in accounting curricula (see Owen, 2005; Low et al., 2008). The taken-for-granted assumptions about the 'usefulness' of financial reporting needs to be challenged. A sustainability logic must be developed and applied practically in the classroom if stakeholder centrism, environmental responsibility and social awareness have any hope of becoming a legitimate part of the contemporary business discourse (Owen, 2001). If students are going to take sustainability-related issues seriously, concepts such as 'natural' and 'social capitals' need to be moved out of the ancillary concerns category and put at the core part of an organisation's business model (Russell et al., 2017; Atkins and Maroun, 2018).

Failure to integrate sustainability and critical thinking into accounting education is a shared global commonality and a substantial body of research provides insights into worldwide accounting education practices. However, the impactful changes need to come from faculty

initiatives. Therefore enquiries into accounting education processes require consideration for the local context.

The UK's university accounting education context has its own historically formed nuances. The universities are independent legal bodies whose educational focus rests in their historically developed missions. Along with individual institutional aims, the universities have wider social obligations and need to embed societal demands for sustainable living into their actions. Such demands are consistent with enabling truly critical existing reality education for the future (McLaren and Farahmandpur, 2002). Despite the expectations, the focus on narrow technical expertise learning prevails in the UK's higher accounting education (Hopper, 2013, Pehlivanova and Martinoff, 2015).

Concerned with the pressing need for embedding sustainability and critical thinking into accounting curriculum, UK's centred literature offers examples of attempts to apply pedagogical approaches to enabling critical thinking thought expansion of accounting curriculum (Lewis et.al, 1992; Bebbington and Thomson, 2004; Coulson and Thomson 2006; Ferguson et.al, 2011; Gray 2013). However, despite numerous recorded attempts, there is no evidence of a critical curriculum becoming the norm in accounting educational provision. Research into the problem also links to other aspects of the accounting education process, lecturers, professional bodies, textbooks and students. This body of literature highlights the academic independence of the universities and points to a noticeable important role of the lecturer in the process (McPhail 2004; Thomson, 2014; Ferguson et.al, 2011; Gray et al., 2014, 2019; Duff and Marriott, 2017).

However, with each of the components discussed in separation, the existing research presents somewhat diffuse and in places contradicting overview of the undergraduate accounting provision. Notably, a range of non-critical studies provides a more comprehensive picture of the relation between accounting education processes and its outcomes (see Apostolou et. al 2010, 2013, 2015, 2016 for summaries). These works focus on practical skill sets, presented in the light of traditional accounting approach and overlook sustainability and critical thinking as a necessary educational content.

Furthermore, the critical works place the emphasis on the critique of the ideology embedded within the context of the educational processes (Collinson et.al, 2011; Ferguson et.al, 2011). Such an angle provides limited evidence towards a discussion about causes to slow adoption

of sustainability thinking in undergraduate accounting education and the answers to the delay remain unclear.

The lack of clarity leaves a visible research gap that invites to pursue an inquiry into the undergraduate accounting education process in the context of moving towards integrating sustainability and critical thinking into the accounting curriculum. The growing number of academic contributions to the debate supports the importance of the need to address the gap. Furthermore, the calls for a holistic approach to an inquiry into accounting education (Fergusson et. al 2010; Collinson et.al, 2011) suggest that a study should look at the process as a whole rather than just focus on specific aspects of the provision.

One of the possible explanations to the limitations found in the current critical accounting education contributions may be the lack of a suitable theoretical platform to allow a holistic inquiry into the accounting education process. As Gray (2013) notes, 'the accounting academics are not educational theorists' (p.319) and much of their work is built on the educational instinct possessed by the practising academics. This issue presents an argument for the use of educational theories in the investigation of accounting education. Construction of educational theories informed theoretical framework is the focus of the next chapter.

Chapter Three: Building the Theoretical Framework

This chapter constructs a theoretical framework to assess the presence of sustainability and critical thinking in the university's accounting education process. Figure 3.1 is a schematic presentation that shows how the theories are positioned to form the study's conceptual framework.

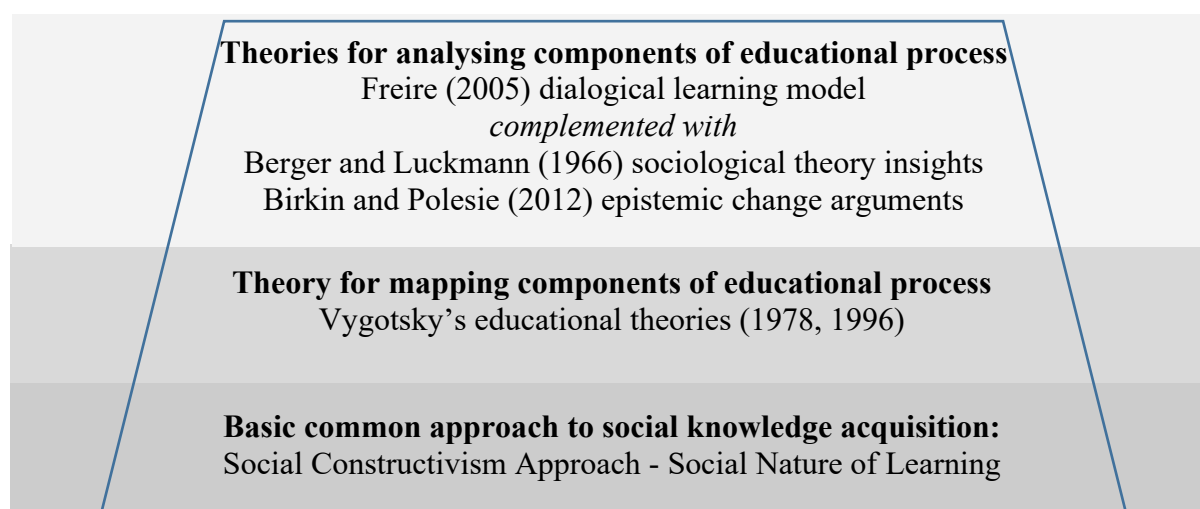


Figure 3.1 Schematic presentation of the adopted theoretical framework components

The theoretical framework is constructed on a social constructivism assumption, i.e. it employs theories united by the idea that knowledge is socially distributed. Lucas (2002) argues the usefulness of the theories in the context of accounting education. She points out that the theories go beyond the focus on the personal characteristics of the learner and help to examine individual knowledge construction as a process of co-construct action within a given teaching context (Lucas, 2000).

In this study, the framework combines social constructivism thinking from the field of education (Vygotsky 1978, 1996; Freire, 2005) and complements it with theoretical contributions from the broader field of social sciences (Berger and Luckmann, 1991; Birkin and Polesie, 2012). The value of the framework is twofold. Firstly, it helps to map out accounting education to ensure a holistic approach in the examination of the process. Secondly, the framework serves as a theoretical lens in the discussion of the data analysis. By fusing educational and other social constructivism theories, the study offers a novel theoretical approach in the context of accounting education.

From the introduction, the chapter takes the following structure. Part 1 introduces Vygotsky's (1978, 1996) educational theories that offer explanations to the educational process components and serve as a foundation for this study's theoretical framework. Furthermore, some relevant insight from Berger and Luckmann's (1966) social reality construction treatise are added to enhance the foundational framework. Part 2 extends the framework by incorporating Freire's dialogical learning ideas. This part starts the discussion of the concepts central to Freire's work. It also includes Birkin and Freire's (2012) epistemic change ideas to extend Freirean theory to the realm of business and accounting education. This is followed by a discussion of Freirean concepts in the context of moving towards sustainability thinking within the accounting curriculum. Part 3 offers a discussion on the compatibility of the Vygotsky's and Freire's theories. This part culminates in presenting the framework that underlines both methodologies and guide the discussion in this study. Part 4 provides a brief chapter summary.

3.1. Vygotsky's works as a theoretical lens for education process mapping

Russian (Soviet) academic Lev Semyonovich Vygotsky's work profoundly influenced the development of psychology, psycholinguistics and other related academic fields in post-revolutionary Russia and beyond (Cole and Scribner In Vygotsky, 1978). He is considered to be the founder of social constructivism - theory of social learning (Social Constructivism | GSI Teaching & Resource Centre, 2020). In the book format his works were published following his early death and in the West Vygotsky's first came to be known for his work on aspects of developmental psychology and psycholinguistics presented in the book *Thought and Language* (Vygotsky, 1996). Further compilation of his works on human development was presented in the book *Mind in Society* (Vygotsky, 1978).

Vygotsky builds his social constructivism theories on the critique of Swiss scholar Jean Piaget (1896 - 1980) cognitive constructivism theory (Vygotsky, 1978). Educational psychology literature (Lourenço, 2012; DeVries, 2000) suggests that the difference between Piaget and Vygotsky can be discussed in terms of the nature of the stimulus response eliciting factor(s), affecting an individual's development. Crudely, the difference goes back to the nature vs. nurture dichotomy. Piaget considers individual meaning-making processes to be the most powerful factors influencing human development (McLeod, 2018). In contrast, Vygotsky maintains that social interaction is the primary developmental driver (Vygotsky, 1978).

According to Vygotsky, the meaning of individual change is rooted in society and culture and that:

‘internalisation of culturally produced signs systems brings about behavioural transformation and forms the bridge between early and later forms of individual development’ (Vygotsky in Cole and Scribner, 1978, p.7).

Along with the role of social collectivity in individual learning and development there are two other concepts central to Vygotsky’s learning theories (Lui and Matthews, 2005). These include (1.) the role of language and (2.) consciousness. Vygotsky sees language as meaningful speech units which are used in the process of individual development first to convey the reality and then to express themselves subjectively. Consciousness is a result of a learning process. Vygotsky highlights two kinds of consciousness that can be achieved through education. First, ‘an individual’s general perceptual orientation’, i.e. internalised knowledge that becomes one's reality (ibid, p394). Second, individual self-realisation which allows individuals to become independent from their social arrangements, i.e. the consciousness of consciousness. Separately and jointly, the three concepts are widely acknowledged and frequently used in educational academic works as foundational to advances in the field of education.

Accounting education research indicates 'socialisation' of students into domineering accounting approaches, which are counter to sustainable development ideas (Collinson et.al., 2003; Ferguson et.al., 2007) Through the prism of Vygotsky’s theories’ such socialisation reflects the social collectivity in individual learning whereby in the course of learning students internalised certain historically and socially constructed knowledge.

Notably, some andragogy (theories of adult education) focused literature advocates the distinction of the ‘andragogy’ from ‘pedagogy’ (Veugelers, 2000; Eun, 2008; Morris and Wood, 2011). In particular Veugelers (2000) argues that Vygotsky’s theories, based primarily on child development, may not be inapplicable in the context of non-compulsory or tertiary education. Veugelers (2000, p.40) points out that pedagogical theories are of limited use for adult education studies because they overlook the impact of age and, in many instances, treat the learner as a ‘blank canvas’. However, while the andragogic arguments may not be without a merit, a range of literature highlights similarities between the processes in child and adult education (Davenport, 1987; Holmes and Abington-Cooper, 2000; Young, 2009). Some argue that the division of the two overlooks the value of pedagogical theories

for the study of adult education (Holmes and Abington-Cooper, 2000; Williams, 2001). In many instances the processes in child and adult education are identically operated (Williams, 2001), making the existence of a distinction between pedagogy and andragogy morass (Davenport, 1987) and a false dichotomy (Holmes and Abington-Cooper, 2000). Furthermore, Berger and Luckmann's (1966) theory of social construction of reality further helps to overcome the issue of pedagogy vis-a-vis andragogy debate. They note that, while the process of socialisation occurs throughout an individual's life, there are two stages of knowledge internalisation, a primary (childhood) and secondary (adulthood). The way knowledge is internalised during each respective state depends on the existing socio-historical context. However, in both stages knowledge internalises and follows similar processes, i.e. it occurs through individuals receiving culturally or socially constructed signals, values or propositions via the means of language (Berger and Luckmann, 1966; Vygotsky, 1996). Such similarities in the processes of individual's learning make Vygotsky's theories applicable in the case of adult learners' knowledge acquisition. Vygotsky's work already had been applied broadly in educational settings (Dixon-Krauss, 2005) and to different professional, vocational and training contexts (Williams, 2001; Bockarie, 2002; Eun, 2008). Vygotsky's theories of cognitive development through social interaction offer a useful framework for examining the current state of accounting education, in that it explains the mechanism of education and identifies major components of the educational process.

3.1.1. Elements of Vygotsky's theories on learning

Vygotsky views education as a single process (Houle, 1972) supported by pedagogical (teacher-directed learning) and andragogical (self-directed learning) teaching approaches (Rachal, 1983) and mediation by artefacts (Daniels, 2016). These are formed and shaped through cultural and historical processes, which, in turn, influence an individual's actions (Daniels, 2016). Framed in this way, learning stretches beyond the accumulation and measurement of technical skills (Young, 2009). It is a process of 'making meaning' and incorporating knowledge as an integral part of the self, something which occurs in socially interactive settings (Vygotsky, 1978).

Figure 3.2 offers a schematic outline of the educational process explained by Vygotsky's educational theory, which forms the basis for the theoretical framework in this study.

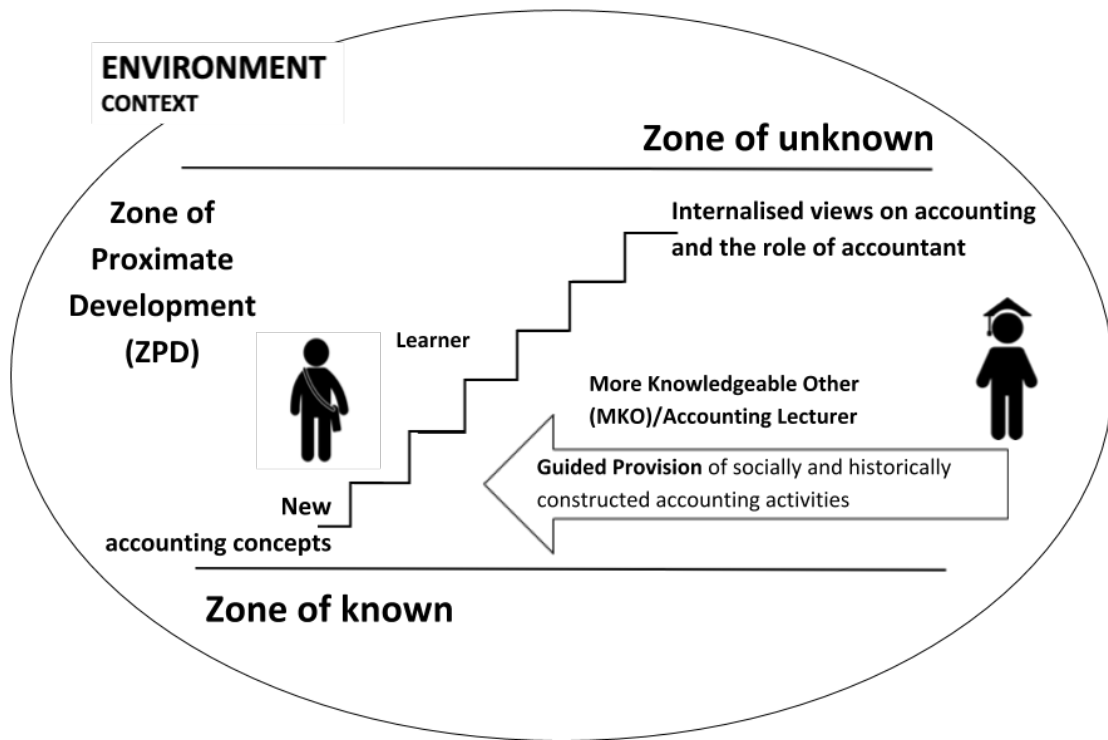


Figure 3.2 Vygotsky's elements of educational process: basic theoretical foundation for the study of undergraduate accounting education

There are three active elements: the environment, the student, and 'a More Knowledgeable Other' (MKO) (Davydov, 1995 in Lui and Matthews, 2005). Furthermore, Vygotsky (1978) contends that learning 'awakens a variety of internal development processes' (p.90) and 'the development of scientific concepts forms a zone of proximate possibilities for development of everyday concepts' (Vygotsky in Ronald Miller, 2011 p.10). 'Zone of Proximate Possibilities' or 'Zone of Proximal Development' (ZPD) is a concept that refers to a situation where knowledge generation and its subsequent internalisation takes place. In the zone learners internalise views, principles and values related to the concepts being studied which result in his/her consciousness formation. This results in a transition from what the student was unaware of or unable to comprehend or complete to a developmental zone characterised by growing cognition and an ability to execute a particular task. When new knowledge is finally internalised, the expanded knowledge base provides a more developed platform for further engagement with and acquisition of knowledge. (Vygotsky, 1978)

Since the knowledge internalisation process happens in social settings, Vygotsky highlights the role of More Knowledgeable Other (MKO). Depending on the nature of the education process, the MKO can take various roles. Examples include a teacher, a parent or a peer

(Vygotsky, 1978). In some cases, physical artefacts such as remote controls (Abtahi, 2014) or web-based tools (Cicconi, 2013) become symbolic MKOs.

In undergraduate accounting education, Fergusson et al., (2010) lecturers are identified as the MKOs. They hold a central position in the learning process making decisions about the choice and administration of professional and academic literature. Lecturers also influence the choice of historically and socially constructed materials or activities from case studies to course designs. The ZPD is contextualised in terms of the accounting curriculum and the understanding of the 'accounting craft' (see Hopwood, 1987) which the learner seeks or is required to master. Furthermore, the MKOs own internalisation of 'professional norms' also has a direct impact on the learner's knowledge internalisation (Ferguson et al., 2010; 2011) as it is the reality that the lecturer presents to the learners. The learner's ZPD opens at the point of entering university education. This stage of learner knowledge internalisation is informed by the individual's prior beliefs and values (Berger and Luckmann, 1966; Merriam, 2001) and influenced by the socially constructed context in which learning takes place (Vygotsky, 1978; Lave, 1991). The learner internalises accounting and the role of the accountant through socially and historically constructed activities forming part of the education process and facilitated by the lecturer. Examples include formal classes, tutorials and seminars on content identified and prescribed by the MKO. The internalisation of these activities leads to the constitution of the student's accounting ZPD with specific technical skills and the individual learner's views on accounting and the role of professional accountant and the value attached to these. More specifically, in addition to internalising a given body of accounting knowledge, the learner constructs an understanding of what it means to be an accountant in practice and, as part of this, the role of accounting in contemporary business. The role of the MKO and the educational context are particularly important in the case of accounting education since accounting is not a scientific construction but a function of ritualised practices, conventions and heuristics (see, for example, Hoskin and Macve, 1986; Fogarty, 1992; Power, 1995).

3.1.2. The Scope of MKO's influence in the context of the UK's accounting education

As central to the process MKO, the lecturer has a direct impact on the choice and the provision of the activities (Ferguson et al., 2011). Such scope to influence the process places lecturers in the role of the More Knowledgeable Other (MKO), and in theory gives the lecturer full power to affect the educational process. Lecturers are seen as 'knowledge gatekeepers' (Fergusson et al., 2010) and from the theories of power perspective the lecturer

are 'those who can limit entry to particular transactions "(p.13, Oleinik, 2015). Therefore it is possible to argue that an accounting lecturer is the only MKO who is fully capable of influencing the accounting education process.

The role of language in particular is important in the actions of the MKO. By direct interaction with learners the lecturer contributes to the construction of a learned 'accounting reality'. This is done through educational activities based on the signs and use of language. Berger and Luckmann (1966) explain that:

'language is capable of becoming the objective repository of vast accumulations of meaning and experience, which it can then preserve in time and transmit to following generations... Language also typifies experiences, allowing me to subsume them under broad categories in terms of which they have meaning not only to myself but also to my fellow men' (p.35-39)

In accounting education this means that having accessed the 'objective repository of accounting knowledge' through prior learning and experiences, lecturers pass on their subjective reality perception via the means of language to the students.

Notably, in the context of accounting education in UK universities the scope of the lecturer's powers remains a subject of debate in the literature. The role played by the lecturer as the MKO with the ability to expand or constrain exposure to knowledge varies according to organisational context. Some highlight the importance placed by universities on academic freedom and the flexibility which this gives lecturers to design courses and set learning objectives (McPhail, 2004; Thomson & Bebbington, 2004; Thomson, 2014). In other cases, professional bodies, student groups and educational institutions are presented as actors with considerable power over the education process (Hopper, 2013). The extent to which these power differentials affect the role of the lecturer as an MKO and accounting students' ZPD in a UK setting is yet to be clarified.

3.1.3. Accounting students as 'active process components'

Accounting students make meaning of the role of the accountant, by internalising the socially and historically constructed ideological values embedded in accounting learning activities (Ferguson et al., 2011). The accounting learner is not a passive participant, an output of an education process determined by the educational inputs. On the contrary, the student is an active process participant and formation of their professional views and values depends on a

range of contributing factors such as, for example, the initial perception of accounting (Mladenovic, 2000; Lucas and Mladenovic, 2014).

Existing in the education theories notion of unity allows applicability of the concepts rooted in pedagogical research to the adult education process (Davenport and Davenport, 1985). Nevertheless, Veugelers's (2000) work on the subject of andragogy, i.e. a study of adult education, suggests that the teacher/student values connection in the educational process from the educational perspective must be considered. Such perspective is particularly applicable to accounting education as it is a post-compulsory tertiary educational route. As presented in Figure 3.3, Veugeler's framework indicates that teaching values influence the methodology. It also indicates that pre-existing students' values also impact on educational outcomes.



Figure 3.3 The components of the educational process Veugelers (2000, p.40)

Theoretical insights from Berger and Luckmann's (1966) Social Reality Construction treatise helps to expand Vygotsky's framework as they help to look at the 'age-related' nuances of the educational process components. In particular their theoretical lens offers an adult learning process which they refer to as 'secondary stage of knowledge internalisation' and the role of language as a reality construction tool. Berger and Luckmann' (1966) note that two separate stages of individual knowledge internalisation exist - a primary and the secondary stages. While these follow the same patterns of absorptions as noted by Vygotsky they differ in the 'depth' of socialisation. Berger and Luckmann identify the primary stage of socialisation, i.e socialisation in the life's earlier stages that form a person's subjective reality:

'The world of childhood is massively and indubitably real.... only later can the individual afford the luxury of at least a modicum of doubt.' (p.156).

By the end of the 'primary socialisation' stage an individual internalises general knowledge:

'The concept of the generalised other has been established in the consciousness of the individual. At this point he is an effective member of society and in subjective possession of a self and a world. But this Internalisation of society, identity and reality is not a matter of once and for all. Socialisation is never total and never finished.' (p.157).

At the point of university education the learner enters the 'secondary socialisation' stage - i.e. 'the internalisation of institutional or institution-based 'sub-worlds' (p.158). Unlike the primary stage, the scope and the nature of the secondary socialisation depends of the 'complexity of the division of labour and concomitant social distribution of knowledge' (p.158)

Berger and Luckmann assert that it is not always the case that internalisation results in full-bodied socialisation i.e. formation of subjective reality because of possible 'discrepancies between primary and secondary socialization'. This is because, while the choice and unity of primary Socialisation is unquestionable, in the secondary stage of socialisation 'alternative realities and identities appear as subjective options.' (p.191). Discussing the secondary socialisation stage Berger and Luckmann note that:

'The presentation of discrepant worlds in secondary Socialisation produces an entirely different configuration. In secondary socialization, the individual may internalize different realities without identifying with them. Therefore, if an alternative world appears in secondary socialization, the individual may opt for it in a manipulative manner.' (p. 192).

Berger and Luckmann also write that the current era of industrialism has led to 'the dynamics of the social stratification patterns' and resulted in the existence of multiple realities in 'a world' rather than one firm reality of 'the world' known to an individual in the earlier historical socio-economic settings. The results of such changes in the context is that 'one's own institutionalised conduct may be apprehended as 'a role' from which one may detach oneself in one's own consciousness, and which one may 'act out' with manipulative control' (p.192). Such widespread manipulation of knowledge internalisation at the secondary stage changes the nature of institutional orders from a firm structure to a network of manipulations, which significantly weakens the system of social dominance and control (Berger and Luckmann, 1966).

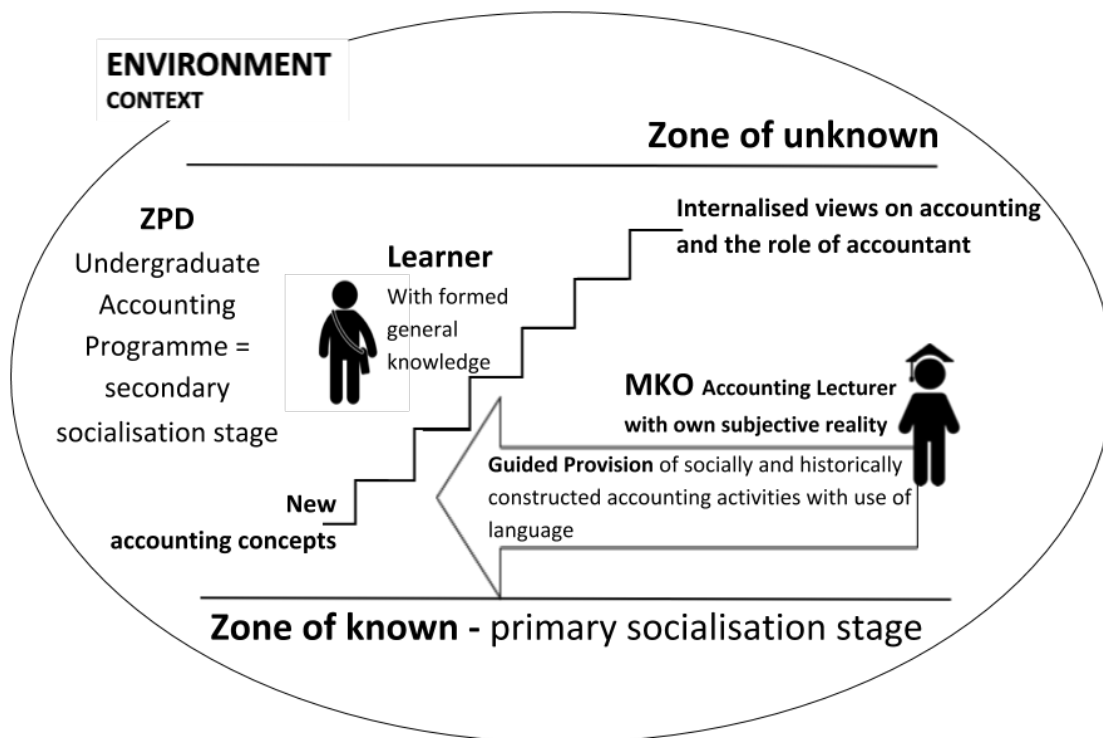


Figure 3.4 Conceptual map of undergraduate accounting education process

Figure 3.4 above presents the initial framework that explains the process of knowledge internalisation and offers an educational process map. It combines components of the educational process as outlined in Vygotsky's educational theories (Vygotsky, 1978, 1996) with some insight from Berger and Luckmann social reality construction theory (1966). The framework's foundational assumption is that learning occurs through socio-cultural interaction. In the undergraduate accounting context (ZPD), students (Learner) internalise accounting knowledge in the process based on the interaction with the lecturers (MKO). The MKO holds its own subjective reality view and uses language to pass on to students historically and socially constructed information about accounting and the role of an accountant.

However, to enable a critical examination of the education process in the context of moving towards embracing sustainability thinking within the curriculum, the framework needs further expansion. In its current state it does not provide a prism to look at the realities that MKOs pass on through their teaching; the learners initial views and what knowledge they internalise in the process; as well as the overall context of accounting research as the background to accounting teaching.

Vygotsky indicates that to develop a higher level of generalisation, i.e. to develop the consciousness of consciousness requires education where the individual is an active part (Lui and Matthews, 2005). He writes that ‘direct instruction in concepts is impossible’ resulting only in the ‘mindless learning of words’ (Vygotsky in Miller, 2011, p.10). Vygotsky invites educators to consider the nature of teaching relations, particularly the development of individuals free from the shackles of social class determined arrangements, i.e. the critical awareness. Such an idea resonates with Freire’s critical consciousness awakening through dialogical learning approach (2005) which is discussed in the following section.

3.2. Freire

Freire’s work focuses on awakening the individual critical consciousness - an externalisation of the educational process. Freire was born into a middle-class Brazilian family that became impoverished during the Great Depression of the 1930's. He witnessed the daily struggle of the Brazilian poor perpetuated by oppressive social arrangement. This personal experience of poverty has led Freire to develop his pedagogical ideas about socially enabling education. Freire’s pedagogical work led to Freire’s imprisonment and exile during the 1964 political coup that saw a military government taking over the reins of the rule in the country. Upon his return to Brazil, Freire worked as an educator and held a number of administrative positions, including the Secretary of Education for Sao Paulo. Through his position, he was able to implement his educational philosophy of libertarian education into the educational policies in general and to combat poverty and oppression among the Brazilian poor in particular. While Freire's work was contextual to the literacy education of the Brazil poor, his libertarian pedagogy ideas were recognised on a global scale in the range of contexts (Freire, 2018). Freire’s work is of particular interest and suitable for the purpose of this study as it offers the possibility to enhance the theoretical framework in pursuit of a critical enquiry into the undergraduate accounting education process (Solomon and Darby, 2005; Thomson and Bebbington, 2006).

In his seminal work, *Pedagogy of the Oppressed* (2005, 2018), Freire argues that at every stage the development of the society as a whole and its individual parts are plagued with oppressions. Oppression imposed by elites whose interest lies in the pursuit of satisfying their material wants at the cost of the general societal degradation and decay. The oppressors keep their position by creating and upholding “myths” (“perceived reality”) aimed at preserving a

social status quo, which supports the dominant positions of these elites. Through mass educational programmes the oppressor perpetuates the ‘myths’ and intellectually disarms the rest of society. In the interest of preserving society, there is a need to counter dominant oppressive forces that press particular societal worldviews i.e. epochal changes (Freire, 2005). Notably, that epochal change are similar to epistemic changes i.e. foundational changes to our philosophical assumptions about knowledge (Birkin and Polesie, 2011; 2019). These changes are possible since humans, unlike animals, exercise the power of social-historic agency, i.e. they are active creators of their own historical narratives, *praxis*. However, the changes require a ‘*cultural revolution*’ that can only be achieved through dialogic action where people act as social transformation agents (Freire, 2005).

3.2.1. Concepts Central to Freire’s Work

A number of concepts central to Freire’s educational theories would aid critical examination of an educational process. These include the concepts of ‘humans’, ‘epochal units’, ‘oppressor’, ‘dialogical (as opposed to banking) education’ and ‘dialogical educator’. These concepts will be explained below and then examined in the contexts of accounting and accounting education literature. Furthermore, the ‘epochal unit concept’ will be extended through application of Birkin and Polesie’s (2011, 2019) idea of epistemic change paving the way for Eco-Civilisation as the new emerging epoch.

What makes the humankind human?

Freire (2005) writes that animals are historical beings that exist submerged in their world, which acts as a mere background where any items they confront, including the risk, acts as a mere stimulus to them. Unlike animals, humans are capable of decisions and objectivity and their activity is set in a historical context. Humans perceive risks upon reflection and their action is preceded by the decision-making process rather than a pure response to stimuli actions. ‘Humans are conscious beings’ who have awareness of themselves and the world they exist in (p.99). They exist in a ‘dialectical relationship between the determination of limits and their own freedom’ (p.99). In Freire’s *humans are praxis* (p.100), i.e. humans have the ability to reflect and transform their reality and through ‘their continuing praxis simultaneously create history and become historical beings’.

In the accounting context the idea of human praxis is synonymous with Hines’ (1988) argument that through choices of actions accountants construct their own professional praxis which then translates into creating organisational reality.

Concept of epochal units

As historical beings, humans can ‘tri-dimensionalise’ time into past, present and future. With that humans enable an on-going socio-historic transformative process that gives rise to epochal units. Epochal units are ‘interrelated units in the dynamics of historical continuity’ that are characterised by concrete concepts, hopes, doubts, values and obstacles to ‘people’s humanisation’, which constitutes the themes of the epoch (Freire, 2005, p.101).

When faced with the ‘universe of themes’ that exist in dialectical contradiction people also take a contradictory position to either maintain or challenge the existing structure (ibid). The contradictions can be observed within the broader epochal unit comprising a range of units and subunits that are represented within smaller geographical, political and social circles, which accounting and accounting education represent.

Eco-Civilisation as the New Epochal Unit

Freire’s notion of changing ‘epochal unit’ provides an explanation to the wider societal changes from a socio-historical struggle of people for their humanisation. Similarly, Foucault’s (2002) idea of episteme change explains the reason for societal change. However, Foucault’s explanation comes from the angle of knowledge possibilities. He writes that: ‘In any given culture at any given moment, there is always one episteme that defines conditions of possibility of all knowledge, whether expressed in a theory or silently invested in practice’ (ibid., p.183)

In the context of contemporary organisational management, Birkin’s and Polesie’s (2011, 2019) suggest Eco-Civilisation is an emerging episteme. They define epistemic change as a change taken for granted in reality knowledge assumption and possibilities (ibid.). Their interpretation resonates with Freire’s ideas in that epistemic change and new epoch are characterised by changes in people’s underlying philosophical assumptions.

Birkin and Polesie (see Figure 3.5 *Epochal Changes* below) note a growing societal push for sustainable living that causes them to question modern epistemic assumptions (including accounting and management) assumptions of capital-holder supremacy and pursuit of profit maximisation as the ultimate purpose of business existence. Such societal shift, they argue, is

an indication of the move from the Modern episteme (Industrial Epoch) towards an emerging Primal episteme (Eco-Civilisation).

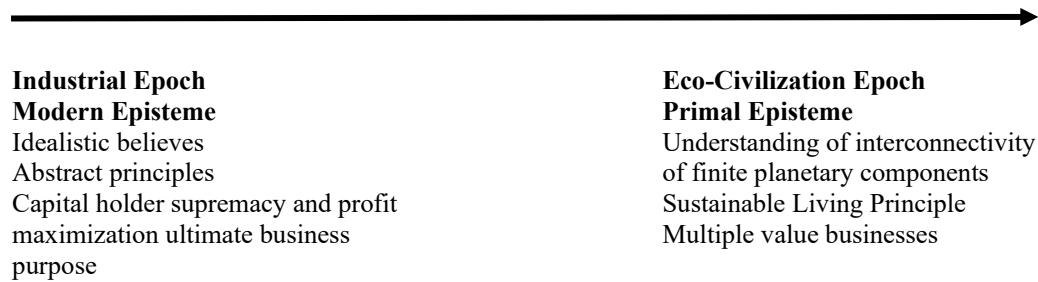


Figure 3.5 Epochal changes

Birkin and Polesie identify visible societal changes such as the emergence of SDGs. They also highlight the growing application of pragmatic (scientific) empiricism - a philosophy of science, which links the interconnectivity of planetary components with scientific findings. These changes, Birkin and Polesie argue, are evidence of societal shift from a Modern episteme to Eco-Civilisation as the emerging ‘epochal unit. The changes, which result from the application of sustainable living principles to societal organisation, will lead to businesses seeing that they exist to create multiple values, for the benefit of a wider number of stakeholders.

The Oppressor

Freire observes that it is the break from oppression that leads to epochal changes.

Irrespective of the epoch, Freire notes that the oppressors share similar characteristics: ‘domination is the reason de entre for the oppressors’ ‘strongly possessive’ consciousness’ (Freire, 2005, p.56) The oppressor strives to transform everything surrounding it into an object of its domination. Freire (2005) writes that in the mind of the oppressor:

‘The Earth, property, production, the creation of people themselves, time - everything is reduced to the status of objects at its disposal. In their unrestricted eagerness to possess, the oppressors develop the conviction that it is possible for them to transform everything into objects of their purchasing power. Money is the measure of all things and profits the primary goal. For the oppressors, what is worthwhile is to have more - always more - even at the cost of oppressed having less of having nothing. For them, to be is to have and to the class of the ‘haves’. Humanity is a ‘thing’, and they possess it as an exclusive right, as inherited property’. (p.56)

In pursuit of making everything around them into the object of their possession oppressors exhibit necrophilic behaviour that kills life. With such behaviour the oppressors post danger to themselves as well as to the rest of the society.

Viewing reality as socially constructed, Freire argues that humans' have distinctive qualities to shape and change that reality and liberate themselves by resisting the oppressor. The ability to overcome the domineering oppressor regimes requires individuals to possess a critical consciousness, which can question oppressive arrangements and take actions that will lead to new praxis making. (Freire, 2018)

Dialogical vs banking education models

Freire (2005) argues that both submission to the oppression as well as resentment of it is fostered through education. Praxis enabling education takes a “dialogic” form, i.e. it is active, reflexive, transformative and emancipatory. This model he presents against “banking” education that is passive, non-reflexive, didactic and oppressive.

Dialogic education is a ‘problem-posing’ education that aims to break down oppressor established social domination myths, also described as the “hidden curriculum” (Illich, 1971). Dialogic education is designed to dismantle these constructed “myths”, as it encourages learners to question and take a critical stance to the accepted version of ‘realities’. To Freire dialogic method is a dialogue between participants in the educational process. He notes that in the dialogical model of education learners may imagine different versions of realities because of their individual interests and backgrounds. Freire stresses that the role of dialogical education is not to replace existing oppressive reality with another set of social arrangements but to enable learners to see their own transformative potential. In its nature dialogic education is not alternative-imposing but transformative and emancipatory (Solomon and Darby, 2005)

A characteristic of banking education is its didactic style, whereby information is deposited into the learner. Learners' role is to store on-demand and to be able to regurgitate the information without any critical reflection on the content or the nature of this information. Debate or creativity is not encouraged in this style of education. The sole aim of this education model is to persevere domination and discourage any potential rebellion against oppressors' dominant position. The domination maintained by mystification of the world and

enables the oppressor to pursue their interest of objectification leading to full possession, which inevitably leads to the killing of life (Freire, 2004, p. 139).

To avoid the destruction of life requires transformative praxis. An authentic transformative praxis can only be achieved by moving away from anti-dialogic to a dialogic form of the education process, which “demythologises” “reality” and enables critical consciousness awakening of the oppressed i.e. conscientization (in Freire *conscientização*).

The dialogical educator

Freire explicitly highlights that a dialogical education model thinking cannot be imposed on students. It requires relations between teacher and student which move beyond the ‘narrative characters’ where the teacher talks and the students listen. True dialogical education requires the removal of ‘teacher-student contradiction’ as the foundational principle and acceptance of the lack of predetermined, ‘well-behaved future’ (Freire, 2005, p.85). In the strive to create a new praxis free from oppression the educator takes on the role of a revolutionary leader, which requires the educator to be a critically conscious practitioner able to facilitate transformative education.

The educator needs to be open to the ‘unknowable’ and willing to work with students in order to drive social transformation. Dialogical education needs to be critical and unbounded by fixed realities, which are imposed on learners. The educator needs to be open-minded and build rapport with students in order to encourage active debate, critical thinking and creativity. Arrogance, intimidation and self-sufficiency are not compatible with an authentic praxis transforming education (Freire, 2005, pp.89-91).

3.2.2. Freire in accounting and accounting education research context

Critical accounting literature suggests that sustainability thinking is not compatible with the postulates of modern accounting (Gray, 1994, 2019). In the modern context of a social movement towards sustainable transformation it is the unsustainable thinking that is the oppressive force which can be unveiled through the dialogic action (Confatto et.al, 2015).

The move to an epoch characterised by sustainable living requires a ‘cultural revolution’ in accounting. To support such a move also demands a form of education that does not impose a predetermined set of ideas and answers but advances knowledge through dialogue - a dialogical education. Unbounded by the restrictions imposed by minimum technical content,

it can be used to incorporate social and environmental dimensions to ‘contextualise’ accounting principles. Alternative perspectives on how to account for and internalise transactions, events and circumstances are highlighted and the importance of pluralism for complementing traditional accounting models becomes clearer (Bebbington and Thomson, 2001). The Freirean lens opens possibilities to critically examine experiences of the teacher, the learner and the interaction between them that determine the outcome of a given context-specific education process.

3.2.3. The role of lecturers in the contemporary university education context

From a general education perspective, which is also representative of the accounting education process, McLaren and Farahmandpur (2002) note the duality of the university educator’s position. On one hand, the educator transfers knowledge on behalf of the capital holder i.e. future employer. The expectation is to reinforce the existing reality through the act of skills acquisition - the ‘now’ learning. On the other hand, the educator needs to develop learners’ abilities/skills beyond the current demands of the labour market - the ‘future’ (ibid.). Such duality requires educators to be conscious of emerging social changes and the existing position of the accounting discipline within the changing ontological landscape (Duff and Marriott, 2017). The situation presents a contemporary educational challenge and requires careful consideration for one's own philosophical position and critical thinking ability as well as theoretical understanding of the educational process. The challenge is indicated in Freire’s work (2005) where he warns that a simple imposing of alternative worldviews, e.g. critical accounting or social and environmental accounting research may cause learners’ disengagement. Instead a true dialogical education is such that respects learners' own reality while opening their eyes to alternative options, i.e. to awaken their critical consciousness and praxis building engagement. The lecturers need to prepare students to function within existing reality while at the same time take on the role of ‘revolutionary leaders’. A role which facilitates a praxis changing education and leads students to form part of a wider social trajectory towards sustainable living.

3.2.4. Accounting and the dialogical education model

In the context of accounting education McPhail (2001) interprets the idea of dialogical education as a process in which ‘students should be given the confidence and ability to develop their own frame of reference while at the same time being aware of its contingency’ (p.488). He suggests that from this perspective Freire's idea should be applied not as the

rejection of authority but, through deconstruction with individual authority and responsibility embedded in accounting education.

Contrafatto's (2013) view on accounting education for sustainability offers another aspect on the application of Freirean theory in the context of accounting education for sustainability:

'It is my contention that the ultimate purpose of accounting education for sustainability is to assist students in 'consciousness-reaching' (Freire, 2002) of the (un)sustainable state of our current economic-socio-cultural systems. Accounting education for sustainability should fundamentally be a pedagogy of, and for, those who are (or will be) 'oppressed' (Freire, 2002) by 'a-sustainable' and/or 'un-sustainable' modes of thinking and living. 'Oppressed' is used to indicate someone who lives in a physical or intellectual state of 'pre-', 'a-' and/or 'un-' consciousness of the (un)sustainability status that results in 'oppressing and suffocating' (Freire, 2002) their personal and social existence. Accounting education for sustainability should (and can) represent a utopian pedagogy, the final purpose of which is to 'free' those who are oppressed by 'a-sustainability' and/or 'unsustainability' in order to reach a state of 'critical conscience' as a sine qua non for 'transformative praxis.' (p.337)

There also have been some attempts to apply dialogical education in an accounting education context. Thomson & Bebbington (2004) use Freire's ideas to examine the importance of dialogical approaches for constructing 'ideologically conscious education'. This work followed by Coulson and Thomson (2006) followed by consequential hand-on practical application and guiding reflection from an attempt to apply dialogical learning techniques to a project within an undergraduate accounting degree module. Hazelton and Haigh (2010) offer some reflections on success and failures in their attempt to incorporate sustainability-related material thought application of Freirean principles. These reflections indicated resistance from both students and educators (Thomson and Bebbington 2004; Thomson and Coulson, 2006; Hazelton and Haigh, 2010).

In many cases students' resistance is associated with cognitive dissonance (Chabrak and Craig, 2013; Gray, 2019; Hutaibat, 2019) - a feeling of emotional discomfort caused by one's assumptions being questioned. The concept of sustainability causes this discomfort because, as a way of thinking, it challenges adopted worldviews (centrality of finance and economics in accounting and business discourse and practice). According to Freire (2005), as a reaction cognitive dissonance is expected and welcomed in a dialogical educational approach as it indicates awakening of the critical thinking and evidences learner's active engagement.

3.2.5. Lack of revolutionary leadership potential amongst accounting lecturers

Gray (2019) suggests that the successful implementation of sustainability thinking into the accounting curriculum should cause the awakening of cognitive dissonance amongst the lecturers as well as the students. This provides an important observation for the argument over accounting lecturers' ability to lead the dialogical learning process.

In Freire's dialogical learning process the praxis creation is mutual (Freire, 2005) but educators, i.e. the 'revolutionary leaders' are assumed to be capable of dialogical learning process facilitation because they are free from oppressive thinking. However, literature indicates that many lecturer's own subjective reality houses oppressor interests. Accounting academics are reluctant to question the scope of existing accounting programmes and the hegemony of capital providers is often taken for granted in technical accounting courses rather than being challenged (Puxty et al., 1994, Gray and Collison, 2002; Amernic and Craig, 2004). Duff and Marriott (2017) suggest that the problem lies in that many are recruited into accounting teaching directly from the industry and have little exposure to critical views or alternatives to traditional ideas in accounting research. These lecturers also find themselves in situations where they are expected to teach large cohorts with the requirements to structure syllabi which are aligned with professional bodies' specifications (Hopper, 2013; Duff and Marriott, 2017). This partially explains a lack of effort to integrate sustainable development in business programmes and accept it as an equally credible part of curricula as conventional accounting and finance theory (Gray, 2013; Hopper, 2013).

However, despite evident resistance to curriculum expansion from accounting lecturers, in accounting literature they are seen as reflexive educators capable of critical consciousness. Yet, such evident uncritical subjective reality puts into question lecturers' ability to be 'revolutionary leaders'. Furthermore, the above-presented evidence indicates that attention needs to be paid to 'accounting lecturers' values and approach to teaching as these can act as potential hindering elements to implementation of sustainability thinking into accounting education. The last point also echoes earlier discussion around the education process where lecturers' subjective reality and their accumulated accounting language depository impacts on the learners' 'secondary socialisation stage' (Berger and Luckmann, 1966).

3.3. Vygotsky's and Freire's work combined the purposes of findings' analysis

With the given political and historical background, Freire's and Vygotsky's theoretical contributions were intended for and applied in contradicting milieu. While Freire's work was contextual to the literacy, education of the Brazilian poor, his ideas aimed at awakening individual critical consciousness in the pursuit of liberation from oppression (Interviews with contemporary scholars in Freire, 2018, pp. 191 - 219). In contrast to Freire's focus on the externalisation of educational input, Vygotsky's work saw the process of social interaction to be the main force for an individual's knowledge Internalisation. He pioneered developmental psychology, which in practice became fundamental to the idea of creation of a new classless homogenous Soviet society. A society where the overarching regime was not to be questioned, but embedded and internalised through an on-going life-long education process as the ultimate ideology of the masses.

Despite what can be perceived as evident political surface differences the works of Freire and Vygotsky are not incompatible. The contributions are united by an adopted Marxist perspective that 'emphasises the role of social mediation in teaching and learning' (Souto-Manning and Smagorinsky, 2010, p.25). Both theorists built their work on the idea of the existence of mutual interplay between people and their social surroundings (social constructivism). These surroundings are represented through structures, goals and practices, which people internalise but can also affect (ibid.). Furthermore, in the ideas of both theorists there is a visibly identical belief that education should serve a purpose beyond 'enculturation'. What Vygotsky saw as the need to contribute to the formation of individual's consciousness (Liu and Matthews 2005) in Freire's interpretation becomes education for critical consciousness (Freire, 2018). Freire's educational approach is complementary to Vygotsky's theory of learning in that it offers a lens for critical examination of components and the contextual background in the educational process as outlined by Vygotsky.

Notably, there is evidence of theories being combined in education literature. Souto-Manning and Smagorinsky (2010), for example, highlight the benefits of the combination in attempts to bring social justice through English language education. They suggest that Vygotsky's work provides a mediational framework and, in conjunction with Freire's [Marxist capitalist] oppression critique, paves the embedment of social justice in the language education process (ibid, p.25).

Furthermore, the literature indicates a stark resemblance in Vygotsky's and Freire's views on the ultimate role of education. For Vygotsky the role of education was to 'develop an all-rounded personality and freedom of consciousness from social divisions' (Liu and Matthews 2005, p.394). In Freire 'all education in the broadest sense was part of a project of freedom, and eminently political because it offered students the conditions for self-reflection, a self-managed life, and particular notions of critical agency' (Giroux, 2010, p.715). If designed with enabling sustainable development in mind, accounting has a potential to be a language (Hopwood, 1994) and a tool that can lead to emancipatory social changes (Gallhofer et al., 2015). The changes can offer enabling support to wider societal efforts in liberation from the oppression characterised by unsustainable ways of living embedded in capital-holder supremacy ideology. Application of a framework built on a combination of theoretical contributions from Freire and Vygotsky promises to provide a critical overview of the accounting education process in the efforts to pursue the embedment of sustainable development ideas into the education of future accounting and business professionals.

Lastly, both scholars offer timeless theoretical lenses that in combination offers a workable tool for the exploration of the stagnation points in the accounting education process:

'In Vygotsky's approach, consciousness is the product of social interaction in the process of acting on the world. Language works as a tool which, acquired socially through interaction with others, becomes internalised and facilitates the development of verbal thought as a more powerful act of cognition.' (McLeod, 2018)

This concept of consciousness, defined by its intentionality, is the essence of Freire's vision of education, captured in the phrase: "liberating education consists in acts of cognition not

transferrals of information” (Little, 2019)

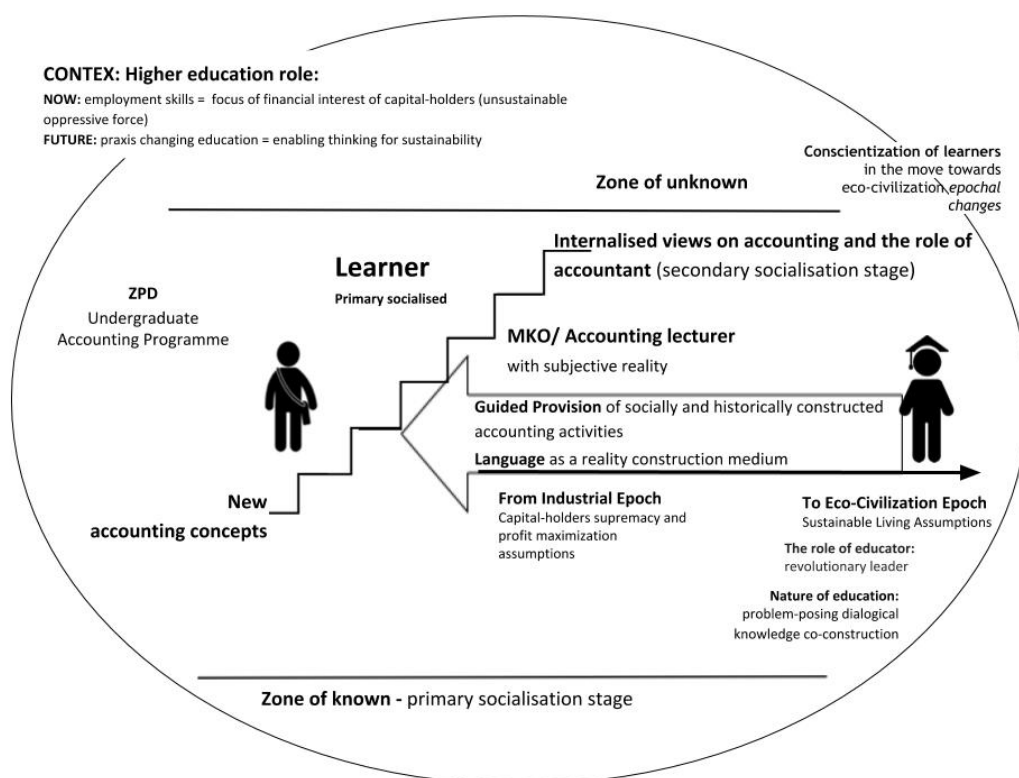


Figure 3.6 Theoretical framework: incorporating sustainability thinking into the undergraduate accounting education process

Figure 3.6 provides a visual summary that combines the theoretical aspects of the education process discussed in the above parts of the chapter. It shows that in the modern context of higher education provision accounting education has two demands. The ‘now’ demand is to equip students with employer-interest compliant technical skills that helps students to secure their personal short-term survival. However, for the education to be an element of praxis creation, i.e. the ‘future’ educator also needs to enable students to be a part of the social movement toward sustainable living, the Eco-Civilisation. The outcome of the education process should result in learners’ conscientization, i.e. ability to be reflexive of one’s own actions and critical to the state of reality. To facilitate this outcome requires a problem posing dialogical education where knowledge is jointly co-constructed between the learner and the educator. Such an educational model is built on a utopian pedagogy, which goes beyond the banking method of depositing information into passive learners. Instead, it requires ability to awaken and handle cognitive dissonance as a starting point for a reflective dialogue. To facilitate the dialogic model of education also demands for the educators to take on the role of a revolutionary leader. A role beyond that of an information transmitter who operates

within the ‘student-teacher’ contradiction model, unable to encourage critical thinking and creativity.

From this point Vygotsky’s (1978, 1996) Berger and Luckmann’s (1996) theoretical elements in this framework give rise to four research questions:

RQ1: What is the context of the UK’s university accounting education and the scope of the accounting lecturer’s role as the MKO in this education process?

RQ2: What are the MKO’s views on sustainability in relation to accounting and accounting education and the MKO’s self-perception of their role and place in the education process?

RQ3: What are the learners’ initial views of accounting and the role of an accountant and how do these views change following the undergraduate educational journey?

RQ4: To what extent are critical perspectives and dialogical learning adopted in accounting education?

To interpret the data collected in relation to these questions, the study employs combined aspects from Freire (2005, 2018), Birkin and Polesie (2011, 2019) and Berger and Luckmann’s (1996) theoretical insights. The combination of the theories allows comprehensive critical examinations of the accounting education linked to progress with incorporation of sustainability into the accounting curriculum. The framework also promises to clarify the points of stagnation and resistance. Helping to design and implement practical actions and highlighting areas for further enquiry.

3.4. Summary

This chapter presented a theoretical framework set to guide the enquiry, which is aimed at ascertaining the advances to bring sustainability and critical thinking in university accounting education process. The combination of two educational theorists' contributions, Lev Vygotsky (1978, 1996) and Paulo Freire (2005, 2018) supported with the insights from Birkin and Polesie (2011, 2019) and Berger and Luckmann’s (1996) was adopted for the purpose of this work. The theories are united by the underlying idea that learning takes place in a process of socio-cultural interaction.

In construction of the framework, Vygotsky’s educational theory (Vygotsky, 1978) helped to map out the components of the educational process. The theory and evidence from the

existing accounting literature contributions indicated that undergraduate accounting learning occurs in the process of interaction between the lecturer and the student. By opting to study accounting at undergraduate university level, a learner enters a new Zone of Proximal Development. Within this ZPD, the learner internalises knowledge, which then becomes the foundation to the next stage of his/her individual learning journey. In this process a lecturer, who holds the role of accounting More Knowledgeable Other (MKO) leads students to secondary socialisation, i.e. internalisation of accounting knowledge by the means of interaction using historically and socially constructed information and artefacts. The information and artefacts are transferred by the means of personal language which represent lecturers' own, prior internalised subjective reality.

Freire's dialogical education model was added to Vygotsky's process map as it took into consideration two further aspects. Firstly, at the university level students come with preformed ideas and views that influence their knowledge absorption, i.e. the andragogic nature of the university learners. Secondly, sustainability is the philosophy underlying a move towards a new epoch, the Eco-Civilisation. Therefore, an introduction of sustainability thinking requires ideological awakening and realisation that profit-seeking interests of capital-holder groups embedded in the traditional accounting assumptions are counter-sustainable. The Freirean dialogical education model, which postulates that a truly critical consciousness awakening education process, requires a design of learning activities that is built on a co-construction of the knowledge. Freire's dialogical education model also offers a tool for critical examination of the education process components that are necessary to a successful application of the critical consciousness awakening education process. The methodology and methods behind data gathering to address the research questions will be presented in the next chapter.

Chapter Four: Methodology

With the aim to explore the process of integration of sustainability and critical thinking into university accounting provision, the theoretical framework gave rise to three research questions. This chapter presents the study's methodological framework and sets to bring transparency and accountability to the evidence gathering process.

The major components of the structure such as epistemology, ontology, methods and ethics are presented here to affirm the conceptual robustness of the research process. The chapter is written as a mixture of third- and first-person narrative. This is because in its nature the social science enquiry is personal to the researcher (Dillard, 2006; Denzin and Giardina, 2016).

The chapter has the following structure. Part 1 presents a philosophical foundation and research strategy approach. This section explains the ontological and epistemological assumptions that are foundation to this study. Part 2 outlines the research design. Part 3 and part 4 discusses the study methods and their limitations respectively. Part 5 explains the process of empirical evidence analysis and part 7 presents ethical considerations. Part 8 discusses the benefits of the work's ethnographic nature and quality of study's results in the context of contingent criteriology (quality judgement based on the chosen research approach) and generalisability. The chapter concludes with a brief summary in part 9.

4.1. Philosophical foundation and research strategy approach

In the light of the absence of a general contestable approach in determining research methodology (Johnson et. al., 2006) one needs to argue their own philosophical stance to bring clarity to the researchers' position. This position must be informed by theory, practice and an understanding of the researchers' place and role. With certain partiality in any research, it is of benefit to start with a clarification of the researcher's own stance which allows to account for potential biases and exclusions in the empirical work and any future claims (Laughlin, 1995).

4.1.1. Research motivation

Before proceeding with the outline of the chapter, I shall outline my own research position. My choice of the research topic was driven by my own accounting teaching and practical business experiences. The experiences that have helped me to appreciate the central role of accounting in society (Hines, 1988) as well as to see the un-sustainable assumptions that permeate its core (Gray, 2019). I have come into this study as a lecturer-researcher who has grown to be critical of existing practices. With this work, I put into question and therefore critique the current state of undergraduate accounting education provision, particularly in relation to nurturing sustainability thinking amongst future accounting and business professionals.

The above stated intentions make a research position that is far from that of a neutral observer. My place is in the community of accounting educators and this research is driven by personal professional experiences and agenda. Accounting education sits firmly within the realm of interdisciplinary research where personal research engagement is identified as a valid research approach (Roslender and Dillard, 2003). Guthrie and Parker (2017) also argue that a contribution ‘to practice, policy and a wider societal good’ must be research-motivation driven (p 2-17). To that Lee and Aslam, (2017) add that an explicit alignment of researchers’ technical, social and political perspectives enriches the researcher and strengthens the research process and benefits all the parties involved.

The lens of Vygotskian learning theories combined with Freire’s educational and other social theories approach is applied here to deconstruct an accounting educational process and set research questions. The theories belong to the realm of social constructivism that offer a philosophical foundation for framing research (Fosnot and Perry, 1996). The philosophical foundation of social constructivism has been criticised for separating the social and biological. Such a separation is contradictory to nature and the aim of this study because it sits in the interdisciplinary realm of academic research, i.e. the study position on the intersection of accounting and education. Furthermore, given that the research questions are set to look at the multiple components of the educational process, the study requires a range of methods to access the empirical evidence. While the approach to the study requires methodological flexibility it is not guided by pragmatism. Pragmatism omits the foundational in the choice of methods and strategies (Scott, 2007 p. 12) ontology and epistemology, i.e.

beliefs and assumptions as to what is real and as to how the knowledge is produced (Johnson et al., 2006, p.136).

Notably, social constructivism learning theories are informed by Marxist materialism - an ontology which postulates that it is the actual living conditions rather than ideals and ideas that form the driving force of social development. With its philosophical foundation social constructivism learning theories shares the ontological ground with critical realism (Creaven, 2010) - a philosophy and research methodology that seeks to understand rather than a description of the problem (Vincent and O'Mahoney, 2017).

4.1.2. A case for critical realism

Archer et al. (2016) explains critical realism as a paradigm viewed as an alternative to both scientific positivism, a quest for laws like forms of knowledge', and strong interpretivism. While not claiming absolute knowledge access, critical realism offers resolution at the ontological level in social sciences related research (Scott, 2006). It originates in the collaborative works of Roy Bhaskar, Margaret Archer, Mervyn Hartwig, Tony Lawson, Alan Norrie, and Andrew Sayer (Gorski, 2013). Critical realism presents as 'a series of philosophical positions on a range of matters including ontology, causation, structure, people, and forms of explanation' (Archer et. al, 2016). The multiplicity of the contributions in the area of critical realism is united by assumptions built on the foundation of ontological realism (ibid.) Ontological realism allows for the existence of independent structures that are conditioned by the actions of distinct forms of human agencies (a physical individual, an organisational agent and a social actor) (Archer, 2003). My personal views, which form a starting base for this study, correspond with the assumption.

A distinctive characteristic of critical realism is its stratified ontology, i.e. the existence of three different ontological domains (Lawson, 1997, 2006; Zachariadis et.al., 2013): empirical (experience and impression), the actual (actual events and affairs that lead to the empirical) and the real (structure, powers, mechanisms and tendencies that underlie the actual leading to the empirical) (see Figure 4.1 below)

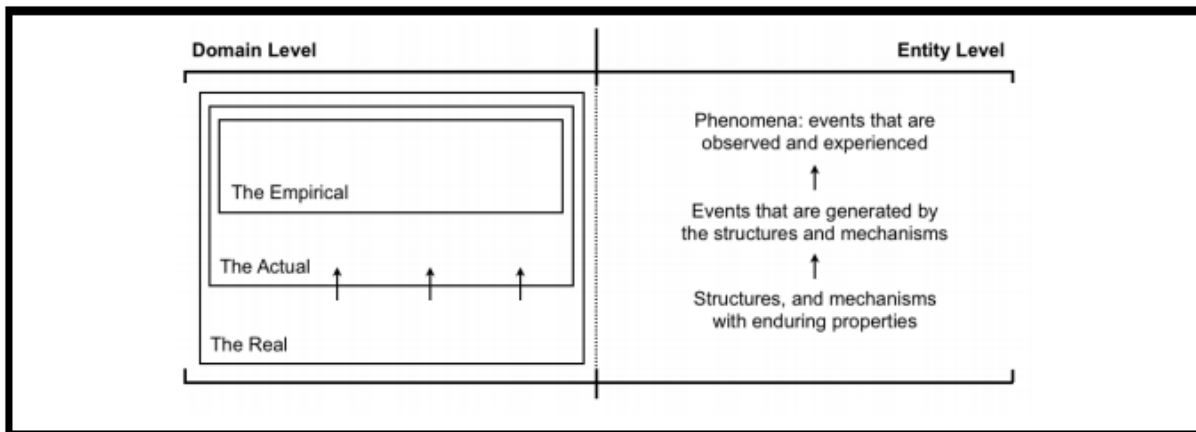


Figure 4.1 Stratified ontology of critical realism (Zachariadis et.al, 2013)

The implications for the researcher from this perspective implies that in a non-existing reality, access to it is not visible from its external form but dependent on a ray of underlying and invisible to the researcher’s eye structures and mechanisms. ‘A mechanism is the way of acting or working of a structured thing...Structured things [physical objects or social processes] possess causal [or emergent] powers which, when triggered or released, act as generative mechanisms to determine the actual phenomena of the world’ (Lawson, 2006, p. 21). Such a position implies that “as researchers, we will only be able to understand what is going on in the world if we understand the social structures that have given rise to the phenomena that we are trying to investigate” (Saunders et al, 2009, p.105). Therefore, the prism of critical realism enables nuanced understanding of the structures because it allows one to see the existence of an independent concept within these structures (Fleetwood, 2005) for example, MKO within the educational process.

The “stratified” social ontology is praised for its applicability in interdisciplinary research (Wikgren, 2005; Modell, 2017). It brings ontological possibilities for emancipatory research practices in accounting (Modell, 2009, 2017) as it offers methodological flexibility in study design (Modell, 2017). Critical realism allows an engagement in explanatory critique of accounting subjects that ‘requires researchers to map out the social structures that shape the possibilities of emancipation and advance theoretically to inform explanations of how the causal powers embedded in such structures work’ (ibid, p.30).

Engagement in explanatory critique mandates mapping structure such as teaching materials and activities, lecturers, students and providers, to yield explanations of the causal powers embedded in the process of undergraduate accounting education. The explanations can be then used to engage in a practical emancipatory shaping of accounting education. With

explanatory critique, I can also remain true to my values and beliefs without claiming value-neutrality and purposely keeping open-ended approach without imposing any, common in critical research, 'ideological orthodoxy' (Modell, 2017)

Notably, the methodological flexibility offered by critical realism is highlighted in both accounting (Modell, 2009, 2017, 2019) and education research literature (Scott, 2006, 2007). Scott (2007) suggests that in educational research critical realism helps to resolve 'research errors' and the subsequent emergence of different research perspectives. Scott (2006) argues that critical theory as a meta theory removes the fallible notion of error and the assumption that access for complete knowledge is possible. Through the removal of the 'falsely conceived' paradigm debate, critical realisms allow congruence of epistemological and ontological foundations (ibid.).

By offering united ontological grounds, critical realism also helps to overcome the much debated in methodological literature issue of epistemological incompatibility between qualitative and quantitative research methods (Bryman, 2008). This is particularly liberating for the purpose of social research where from an ontological perspective the issues are 'to do with whether the social world is regarded as something external to social actors or as something that people are in the process of fashioning' (ibid., p.4).

4.1.3. Retroduction and abduction as foundation for research strategy

On the methodological level critical realism is signified through a retroductive logic (Mingers, 2000, 2005), also described as "thought operation" (Danermark et al. 2002 in Zachariadis et al., 2013). As a method retroduction, is referred to as the logic of inference (Zachariadis et al, 2013). It is noted for its applicability in case of work on understanding contradicting relations (Sæther, 1999).

Retroduction is reflective of critical realism ontological flexibility and serves as an interacting ground for inductive, deductive and abductive reasoning (Chiasson, 2001). However, Meyer and Lunnay (2013) argue that the abductive approach is foundational to retroductive logic. With reference to Montgomery et.al, (1989) Meyer and Lunnay write that abductive inference is fundamental to theory-driven research, i.e. where theory forms the foundation. In the light of the existing theory abductive inference helps investigate findings and ads to the theory in case of novel findings (Sayer, 1984; Meyer and Lunnay, 2013)

Abductive research strategy is characterised by a researcher's iterative immersion and extraction from both the “relevant social world’ and ‘the world of theoretical research with the goal of reflection, transcription and analysis’ (Blaikie, 2010, p.156). The constant interplay of theory and research (ibid.) presents a dialectic research process that generates theory, data and analysis (Mason, 2002). In Blaikie’s (2010, p.156) words:

‘Data and theoretical ideas are played off against one another in a developmental process. Regularities that are discovered in the course of the research will stimulate the researcher to ask questions and look for answers. The data will then be reinterpreted in light of emerging theoretical ideas, and this may lead to further questioning, the entertainment of tentative hypotheses and a search for answers.’

Furthermore, Blaikie (2000, p.25) writes that in abductive research strategy, ‘individual subjects’ motives and actions have to be abstracted into typical motives for typical actions in typical situations”. In addition, it is through abstraction of the undergraduate accounting education process components that this work would be able to achieve the aim.

Having clarified the philosophical assumptions and overall research strategy of this study, the next section provides an overview of the research design used.

4.2. Research design overview

Within the overall aim to enquire into the presence of sustainability thinking in undergraduate accounting education, the research questions are set to contribute with a variety of evidence. Therefore, the methodological overlaps are expected and will ‘require different research designs and analysis techniques’ (Knafl & Howard, 1984, p.18). The following part of the methodology chapter starts with the discussion of the overall study design before moving onto details specific to each individual research question.

4.2.1. Critical realism ontological unity as a foundation for a mixed methods approach

Any enquiry into education processes in a given context with complex causal mechanisms requires multiple data and the application of qualitative and quantitative methods. The flexibility in methods application that critical realism offers is noted by Ackroyd (2004, p.137) who writes that it ‘allows researchers to be selective in their choice of investigatory tools. Insightful empirical research is a creative activity in which valuable insights cannot be produced by the routine use of a particular research technique’.

Furthermore, since critical realism operates beyond recognised paradigms (Denzin & Lincoln, 2011), it serves as a meta theoretical foundation and offers unity at the ontological level. This ontological unity allows for reconciliation of qualitative and quantitative approaches in research design and removes the need for the justification of mixed methods through triangulation (Scott 2007) as a data cross-checking method (O'Donoghue and Punch, 2003)

With its unified ontological foundation that overcomes qualitative versus quantitative contradiction, critical realism provides a philosophical platform that offers methodological pluralism (Zachariadis et.al, 2013). This means that critical realism avoids prescription of particular methods in a study of complex social phenomena. This opens the possibility to apply a mixed methods approach to the examination of sustainability thinking in the processes of undergraduate accounting education.

Furthermore, in educational research, the combination of qualitative and quantitative methods is 'evolving into a dominant design structure' (Symonds and Gorard, 2008, p. 1) favoured by practising professionals as it generates a 'workable solution' (Johnson and Onwuegbuzie, 2004, p.19).

4.2.2. Methods consideration in respect of each of the study research questions

Research design is a critical methodological aspect as it involves consideration for the most appropriate way to address research questions in given research circumstances. Within the framework of Vygotsky's social constructivist learning theory, the aim of the study gave rise to three primary research questions. A suitable research method was then considered for each of these questions.

RQ1: What is the context of the UK's university accounting education and the scope of the accounting lecturer's role as the More Knowledgeable Other (MKO) in this education process? The question seeks to create a picture of the overall accounting education in the UK's university context. It also seeks to establish the position of an accounting lecturer in this context. To enable an inquiry into these structures and the mechanisms (i.e. the domain of real) favours the case for collecting evidence from those intimately familiar with university's accounting education context. This puts the case for conducting interviews with

accounting professors as they hold a length and breadth of experience and are able to reflect on the overall higher accounting education milieu.

RQ 2 What are the MKO's views on sustainability in relation to accounting and accounting education and the MKO's self-perception of their role and place in the education process?

In the context of undergraduate accounting education, it is the accounting lecturer that carries the role of the MKO (see Chapter Two for discussion). Given contradictions in accounting education literature on the scope of accounting lecturers' influence (e.g. Coulson and Thomson, 2006; Hopper, 2013; Thomson, 2014) and the differences in underlying motives for professional actions, the use of semi structured interviews is recommended. These types of interviews are suitable in combination with other sources in a qualitative study (Hornton et.al, 2004; Lee and Humphrey, 2006; Mazza et.al, 2006). Semi-structured interviews with lecturers promised to advance this study and will be applied for this question.

RQ 3: What are the learners' initial outlooks on accounting and the role of accountant and who do these changes following the undergraduate educational journey? aims to gain insight into accounting students' initial views and the secondary knowledge internalised in the process of attending the undergraduate accounting education programme. The large number of students in a typical accounting degree cohort calls for the application of surveys. Furthermore, to gain insight into the accounting learners' development patterns calls for application of a longitudinal approach such as the same questionnaire in a multi-phase process of data gathering (Schommer's et al., pp.38-39). Overall, to answer this question a longitudinal survey offers a valid data collection tool.

RQ4: To what extent are critical perspectives and dialogical learning adopted in accounting education? This question aims to look at the evidence collected from the above questions. In doing so, it adds to the final discussion around the advances in the accounting education to embrace sustainability by bringing in critical perspectives and dialogical into the curriculum. Consolidated empirical insights from the first three research questions will be used to answer this question.

4.3. Methods

Having discussed the research design this chapter now turns to a detailed explanation of the methods adopted in the first three research questions.

4.3.1. Interviews

The interviews with accounting professors and accounting lecturers were applied to collect empirical evidence in conjunction with RQ1 and RQ2 respectively. Open-ended semi-structured format questions were used in the case of both sets of interviews. All interviews followed the interview protocols set for each of the groups (See Appendix 1 and 2).

However, some elaboration and adaptation in individual cases took place. The interviewer applied a 'talking back' stance in communication with the interviewee (Griffin, 1990) to develop a dialogue and encourage further exploration of some key points.

All data collection was conducted in person with each session lasting between 30-50 minutes. An individual code was allocated to each participant and responses were recorded under the individual codes. Professors' responses were coded with 'P1n' code and lecturers with 'L1n'. The interviews were transcribed by researchers during and after the fieldwork process. Following the completion of the transcription, the transcripts were proofread and where necessary edited to ensure full anonymity of the participants.

There is an apparent absence of clarity as to what constitutes an ideal number of respondents for a qualitative interview study. The overarching agreement is that choice and number of interviewees need to be guided by nature and scope of the study (Baker and Edwards, 2012). Furthermore, an evident consensus in the literature suggests that data saturation (i.e.) is an indicator of an appropriate interview number (Baker and Edwards, 2012; Morse, 1998; Robson, 1993). An incremental basis for the recruitment was adopted in the case of both accounting professors and active accounting lecturers. The interviews were conducted until theoretical saturation was reached with no new material arising from the interviews.

Interviews with professors

In the case of the professoriate, 26 interviews took place with research active accounting professors from universities across the UK. The interviews with professors were conducted during the period of May 2017 to January 2018 via meeting in person, by phone or Skype. The interviewees' preferences dictated the choice of the method. Prior to the interviews, all participants were asked to familiarise themselves and sign a consent form. The interviews

lasted between 25-60 minutes and were recorded on a digital recorder. The interviewee's confidentiality was preserved through the use of numbering, and each participant was offered the opportunity to ask for a copy of the interview transcript.

The professors were recruited to achieve a geographically diverse sample providing coverage for all of the UK. Of these, eighteen were male (68%) and seven female (32%). The ratio is representative of the male dominant accounting academy field (Dhanani and Jones, 2017). On an individual level, the areas of research interest, as well as their previous and current experience, varied among the participants. Table 4.1 presents respondents' code, fields of academic research and gender.

Code	Primary research focus	Gender
P1	Finance & accounting	Male
P2	Critical accounting	Male
P3	Management accounting	Female
P4	Management accounting	Male
P5	Management accounting/ Critical Accounting	Male
P6	Social accounting	Male
P7	Management accounting	Male
P8	Critical/ Interdisciplinary Accounting	Female
P9	Management/ Interdisciplinary Accounting	Female
P10	History & Financial Accounting	Male
P11	Management accounting	Male
P12	Audit/ Critical accounting	Male
P13	Audit & Regulation	Male
P14	SEA	Male
P15	Social accounting	Male
P16	History/critical accounting	Male
P17	Critical accounting	Female
P18	Critical accounting	Female
P19	Social Accounting	Male
P20	SEA	Female

P21	Financial accounting/ Accounting education	Female
P22	SEA/ Emerging Economies	Male
P23	Corporate Reporting/ SEA	Male
P24	SEA/Critical accounting	Male
P25	History/ Accounting Profession	Male
P26	Accounting education	Female

Table 4.1 An overview of professors-interview participants

All participants were directly engaged with accounting themed research and had experience of teaching on various accounting and accounting related degrees. The interviewees targeted in particular were those who have been active in research other than ‘traditional’ accounting. Such targeting was dictated by the need to hear views from those who have professionally excelled while researching outside the realm of ‘technical accounting only’ and had an overview of the education system from what can be considered a critical perspective.

Interviews with lecturers

Similar to the data collection from professors, an incremental basis was adopted for the recruitment of active accounting lecturers.

Code	Gender	Total Accounting Teaching Years
L1	Male	3
L2	Male	7
L3	Male	28
L4	Female	7
L5	Male	3
L6	Male	2
L7	Female	22
L8	Female	14
L9	Male	4
L10	Female	18
L11	Male	36
L12	Male	13
L13	Male	8

L14	Male	14
L15	Male	8
L16	Female	4
L17	Male	26
L18	Female	10
L19	Male	5
L20	Male	10

Table 4.2 An overview of lecturers-interview participants

Table 4.2 presents interview codes, the gender split and number of accounting teaching years. Twenty accounting lecturers working from two UK's higher universities took part in this study. The data collection took place between March 2018 and September 2019. The gender split (30%- 6 female vs 70% - 14 males) was in-line with existing accounting academic gender representation (Dhanani and Jones, 2017). Two types of universities - broadly representative pre and post 92 were chosen. The universities are well-established with stable mid-ranking positions over a number of years within 121 of the total UK's university education providers. The answers, however, were treated as homogeneous as case comparison was not intended in the study.

To address the complexity of lecture's position as the socially constructed knowledge holder and knowledge giver in a limited period, lead to the application of combined data collection methods. The data collection at this stage of the research included a survey instrument (pre-interview structured questionnaire and a semi-structured interview (see Appendix 2). The initial idea behind using a combination of methods for this question was to create a multi-layered response, by complimenting qualitative with descriptive statistical data (Greene et al., 1989: 259 in Bryman, 2009, p. 105). However, in the course of data analysis the data from the pre-interview questions was used to inform emerging findings i.e. the developmental purposes (ibid.).

Each interview with accounting lecturers started with an initial set of pre-screening questions in relation to the academic and professional background of the interviewee (see Appendix 2.1). The answers were first recorded using Qualtrics software. The need for such an insight was dictated by the theoretical framework assumption that lectures pass on knowledge through a prism of their own subjective reality from prior socialisation experiences. This assumption was

further supported from the professors' interviews where lecturers' background was identified as one of the major factors affecting lecturers' views on the elements of the teaching process.

The interview questions (see Appendix 2.2) were compiled following the results from the professors' data analysis and concerns indicated in literature (e.g. Hoper, 2013). The questions covered internal factors such as views of accounting, role of accounting and the topic of sustainability in relation to accounting and accounting education. Notably, the definition of the term sustainability was purposely not offered to the participants to give space for the respondent to clarify their understanding of the subject. The lecturers were also invited to discuss their views on the kind of accounting professional they strive to educate, including the desired skills and values. Several questions were dedicated to the accounting teaching process which led to further discussion about the factors affecting lecturers' choices of teaching practices. The last set of questions invited commentary on the external factors affecting educators.

4.3.2. Surveys

To answer RQ3 the survey method was chosen on the grounds of its appropriateness for the research question (Ritchie and Lewis, 2003, p.15). The surveys were intended as an exploratory part of the study and not theory testing. Similar to other educational studies (Toerien and Wilkinson, 2004; Low et.al, 2008; Jansen, 2010; Collinson et.al, 2011) surveys were employed to gain insight into the accounting learners' views who have been taught by the interviewed lecturers. Low et.al (2008) previously used a survey to ascertain whether accounting education influences ethical behaviour. In this study, a longitudinal format with a repeated measures design approach was chosen for its suitability. Such an approach allows to work with a small population and study a certain phenomenon including learning and information transfer (Lammers and Badia, 2004. P12-6). Therefore the approach was deemed as suitable to trace changes in the learners' views of accounting and the role of the accountant over the course of university accounting programmes.

In light of limited time and other resources, the survey also was the most convenient and appropriate way to gain an insight into a larger number of respondents' views and to be relatively easily replicated over a period of time (Dillman et.al, 2014). The use of a survey in attitudinal research has gained acceptance (Hoinwille et.al, 1989), however, conducting a survey, including a longitudinal survey, carries potential issues. Some of the issues are generic to any type of survey and include: 1.) lack of depth in comparison with interviews

methods 2.) potential limitations in the sample size and 3.) non-response bias (Alderman and Salem, 2010).

Despite its drawback, an exploratory survey was an ideal method to ascertain changes in the outcomes (ibid.) of the accounting education process such as changes in the students' view on accounting and the role of accountant. Furthermore, the data combined with the process-related factors of undergraduate accounting education allowed further analysis and discussion as to what type of professional is formed because of the accounting educational process.

Sampling method

Convenience sample as a type of nonprobability sampling approach was employed when choosing the survey population. Such sampling did not necessitate the construction of the sampling frame because the same two universities were chosen for the lecturers' interviews data collection. The choice of the approach was supported by the context of the research questions and the researchers' judgement about the sample being representative of the larger population (ucdavis.edu, 2021).

Firstly, gathering data from lecturers and students using the common pool of providers offered the possibility to draw connections between the results of the lecturer's interviews and students' surveys. In the case of each provider, the study focused on an individual cohort of accounting programme students taught by the lecturers who were interviewed. Therefore, it made it possible to assume and discuss the links between the lecturers approach to accounting teaching and the views that students were internalising in the process of accounting education.

Secondly, the sample was deemed as representative of the large UK's accounting student population. As noted earlier, the two types of universities were representative of the UK higher education provision. Furthermore, the demographic data, collected in the 1st survey round evidences that participating students' demographics in this survey was in line with the overall trend in business-related higher education provision (HESA, 2020, HESA, 2019; Universities UK, 2018). Likewise the survey students sample was representative of the UK's undergraduate business and administration courses population (UniversitiesUK, 2018).

Furthermore the sizes of cohorts and their variations between the institutions reflexed the overall UK university landscape (Havergal, 2016; CESI, 2015.)

Tables 4.3 and 4.4 present the gender and nationality of the students who took part in the survey. Out of the 100% (77) of respondents who had fully completed questionnaires, 80% (62) also completed the demographics questions. The gender split in the responses was 42 male/58 female compared to the 50/50 UK average for business and administration courses in 2018 data (UniversitiesUK, 2018). Notably, the ethnicity split in each respective university varied. The percentage of international students at the research-intensive university was 66% while the international learners made 9% of the cohort at the teaching-intensive university. Such a difference is attributable to historic factors and individual university student recruitment strategies (Anderson, 2006). On average, the ethnic split was 54% UK vs 46% non-UK with the Chinese students being the largest subgroup in the total student population sample (22.6%). This was somewhat higher than an average of 23% of non-UK students, which may have some effect on the claim to generalisability.

Gender	Frequency	Percent %
Male	32	41.6
Female	45	58.4
Total	77	100.0

Table 4.3 Respondents by Gender

International vs Domestic Students Total	Frequency	Percent %
UK	33	53.2
OTHER	29	46.8
Total	62	100.0
Brunei	2	3.2
China	14	22.6
Cyprus	4	6.5
Iran	1	1.6
Nigeria	1	1.6
Romania	1	1.6
Sudan	1	1.6
Syria	1	1.6

Tanzania	1	1.6
Trinidad and Tobago	1	1.6
United Kingdom (UK)	33	53.2
Vietnam	1	1.6
Yemen	1	1.6
Total	62	100.0
Missing	15	

Table 4.4 International vs UK Students

Characteristics of the survey sample

The two chosen universities had 160 (post 92 teaching university TU) vs 123 (pre 92 research university) students respectively in the year of the 1st survey round. The data collection took place in a period of 2 weeks at in the beginning of the 2nd academic year (October 2017). By this point the students have had some initial introduction to the subject and should have been familiar with the foundational concept allowing them to engage with the subject specific survey questions.

The 2nd round of the survey (R2) was repeated at the end of the 3rd (and final) programme year (May 2019) with the same students' cohort. The total number of the students were 160 (post 92 teaching university TU) vs 124 (pre 92 research university). R2 - a simplified replica of the 1st round survey (R1) was distributed again at the end of the last (third) year of the students' undergraduate accounting program. The Likert scale format of the questions and their content remained the same. However, the demographic questions have been left out to condense the survey and encourage survey completion. The survey generated 70 completed responses (74% of the total responses came from research-intensive universities and 26% from teaching-intensive one). Out of these 37 (53%) were participants who took part in both rounds.

Questionnaire construction

The students' survey (see Appendix 3) was built using a Likert Scale construction (Boone, Jr. and Boone, 2012). The items in the scale reflect the skills and characteristics associated with

the different 'default' views (Schommer et al., 1997, p.38) of accounting and the role of the accountant. To observe the changes throughout the longitudinal process, the same questions were applied in a multi-phase process of data gathering (Schommer's et al., pp.38-39). The original survey instrument contained 2 sections (Section 1 and Section 2). Section 1 contained the 34-item views of accounting and the role of accounting. The questions built on the extracted literature points related to 'now' and 'future' concerns of accounting education provision. The 'now' literature consisted of publications where the focus was on the current employers' interest. It was characteristic of the Modern episteme as it advertently or inadvertently adopted underlying assumption with a focus on capital holders' profit maximising interest (e.g. Deppe et al., 1992; Kimmel, 1995; Jones, 2011; Riley and Simons, 2013 etc.) The 'future' literature stressed the importance of building accounting education provision with broader academic content to educate critically thinking professionals. The underlying assumptions in this branch of publications reflected sustainable thinking ideas (e.g. McPhail, 2004; Thomson and Bebbington, 2004; Chabrak and Craig, 2013; Gray, 2013, 2019; Thomson, 2014 etc.). Some of the questions were presented with an option to provide a qualitative explanation to the choices. Section 2 consisted of 7 demographic and background questions. The questions included gender, country of origin, previous experience of accounting and future education/career plans.

The follow-on survey distribution was conducted during the final 3rd year (final exam period). In the second round out of the initial 34 questions, 8 were removed from the original copy following analysis of the data on the grounds of ambiguity. The ambiguity became evident upon reflection on the trial feedback, which highlighted an evident lack of differentiation in the wording of the questions from the underlying theoretical angle. Furthermore, the questions that concerned the demographic variables were omitted on two grounds. Firstly, the removal of the demographics questions visually minimised the survey. This was aimed to encourage participation due to the danger of low response rates attributable to surveys in general (Bryman, 2004) and repeat surveys in particular (Andrews et.al, 2003). Secondly, the demographic information was not required due to it not being the focus of the research.

In line with recommendations around the distribution of electronic surveys (Andrews et.al, 2003). A pilot trial of the 1st and 2nd survey was conducted with the help of a number of

students and university staff outside the respondents' group to check the face validity of the surveys. The feedback questionnaires were adjusted for errors and discrepancies.

Questionnaire disseminations (present at %)

An online questionnaire dissemination technique was chosen because they allowed to collect traceable anonymised individual responses. The survey was created and distributed using Qualtrics Experience Management Software (Qualtrics, 2020). Given potentially lower to face-to-face response rates amongst students (Dommeyer et al., 2004) survey dissemination boosting techniques were applied in the course of both rounds of the survey. The techniques included a face-to-face presentation of the project to both cohorts of the learners in their initial education phase. The presentation covered points such as email distribution and use of response collection software, approximate time to complete. Furthermore, the presentation included explanation of the study's longitudinal nature, highlighting that the study was not connected to the learners' programmes/modules and guaranteed the anonymity info the responses treatments. .

The presentation was intended to secure higher response rates and reduce the administrative burden on course lecturers (Boyle et. al, 2004). Other response rate boosting action applied included a guarantee of anonymity; an extended period of data collection and repeat reminder emails to non-respondents (students); respondents' incentives in the form of prize vouchers (awarded through a lottery) (Nulty, 2008).

Notably, the 1st round of the survey was managed as two separate projects in order to establish whether there were any statistically significant variations in the responses. However, a single follow-on questionnaire was administered in the 2nd round.

Response rates

In the 1st survey round a total of 160 emails were sent to the teaching university (TU) and 124 to the research university (RU). None of the emails bounced. Out of 160 surveys distributed to the teaching university, 43 were started and 22 were completed, given the completion rate of 51% and the final response rate of 13.8%. Out of 124 emails sent to the research university, 82 surveys were started and 55 surveys were finished, giving a completion rate of 67% and the final response rate of 43.3%. The overall response completion rate in the 1st round of the survey was 27%.

The 2nd survey was distributed to all of the students whose emails were used in the 1st round of the survey. Out of these 160 emails were sent to TU where 26 surveys were started and 17 Surveys Finished. 11 emails bounced. Giving the completed response rate of 11.4% and a completion rate of 65.3%. A total of 123 emails were sent to RU where 69 responses were recorded and 52 were finished. Out of the total 4 emails bounced. Overall, the research university completed response rate was 43.7% with the response completion rate of 75.4%. The combined response completion rate in the 2nd round was 22% (69 surveys completed) with 54% (37) of the being completed by the same students.

Table 4.3 provides a summary of the response completion rate for each individual round/university as well as the total for each round. A high response rate appears to be a common expectation in the pre-internet research (e.g. Hoinville and Jowell, 1978), for example, Mangione (1995 in Bryman, 2004, p.136) identified postal surveys response rate below 50% as unusable.

	Round 1 Survey	Round 2 Survey
Research university response rate	44.3%	43.7%
Research University completion rate	51%	67%
Teaching university response rate	13.8%	11.4%
Teaching university completion rate	65.3%	75.4%
Combined completion rate	27%	22%
Matched pairs	54% of total responses	

Table 4.3 Survey completion rates by university

However, more recent publications treat on-line reach rate of 20% as acceptable (Andrews et.al, 2003). The response rates in this study were higher than 20%. The rate was also consistent with 30%-11% internet response rate indicated in Saunders et.al. (2012). Furthermore, 37 repeat students represented 13% out of the total response rate and was deemed to be valid (Saunders et.al, 2012) to use as the basis for the descriptive statistical analysis of the 1st and 2nd rounds of responses.

4.5. Data and Methods Limitations

This work is set to examine the undergraduate education process in the context of sustainability. Being in the realm of social research the study cannot claim the absolute truth. However, the work can be strengthened through an explicit understanding and acknowledging of its weaknesses by the researcher (Shipman, 1997; Given, 2008). The limitations here can be observed in the application of interviews and surveys i.e. the data collection methods used to gather evidence from the 'empirical' and 'actual' domains.

4.5.1. Interviews limitations

A notable limitation in the use of interviews is the researcher's ability to exercise the scepticism in relation to the interview data. The use of interviews in social research have been criticised for simplification and idealising of the interviews situations (Alvesson, 2003). In particular, Alvesson (2003) warns about the dangers of attributing to the interviewees the quality of 'competent and moral truth teller, acting in the service of science' who produces 'the data needed to reveal his or her "interior" (i.e., experiences, feelings, values) or the "facts" of the organisation' (p.14). To minimise this limitation I have tried to exercise what Alvesson refers to as 'reflective pragmatism' where reflexivity (*'a conscious and consistent efforts to view the subject matter from different angles and avoid or strongly privileged a single, favoured angle and vocabulary' (p.25)*) meets pragmatism (*'a willingness to postpone some doubt and still use the material for the best possible purpose(s)' (ibid.)*). The interviews were designed to encourage participants to reveal their 'internal' feelings and 'organisational facts'. This proved to be more challenging in the interviews with the lecturers. Unlike the professors, who had little worry around their professional position and could express their views freely because they have achieved institutional and academic recognition, some lecturers provided overly positive responses that did not reflect reality.

Furthermore, I was also limited by the time, space and scope of the study and had to learn to exercise researcher's pragmatism, i.e. to draw a line in the efforts applied at the data collection stage (Alvesson, 2003, p.25). Likewise I had to exercise the same pragmatic judgement when carrying out the interview analysis. As an early career researcher, I am still learning the art of being pragmatic which leaves a room for improvement in the context of this study.

Another issue is the temporal nature of the interviews (James, 2015). The social development of human kind assumes a state of permanent change in line with historical development. As an example, higher education (ibid) is always in a state of systemic transformation. At any point in time, interviews may provide a limited picture. Ideally, an ongoing hermeneutic longitudinal study with recurrent interviews as data collection methods should be favoured as a choice of study design. However, going back to the point of limited space and time (Alvesson, 2003) a set of on-off semi-structured interviews provide the next best alternative in relation to the aim of this study.

4.5.2. Survey limitations

'Almost regardless of the rigour with which survey methods are applied, however, some defects will remain and individual survey results will-and should continue to be viewed with circumspection' (Hoinville and Jowell, 1989, p.184) This work is not an exception to the survey shortcomings. Despite the adherence to the design of survey guidelines, including pilot testing in both rounds and consideration for potential biases, some issues with the survey need to be acknowledged.

The surveys are commonly criticised for providing in-depth insights when employed as a tool for exploratory research (Robson, 2002; Sunders, 2012). The problem was partially overcome with the longitudinal design of the survey. The design allowed the examination of the changes in the students' outlooks. Also, some questions in the 1st round offered the opportunity to explain and yield some insights behind the students' choices. However, in the second round, the explanation options were removed to make the survey appear to be shorter in order to maximise response rate which can be an issue in the follow-on survey (Crawford et.al, 2001).

The sample cannot claim the full representation of the whole student population (Robson, 2002). Year by year, the general nature of student cohorts would be conditioned by economic and political situations during the prior upbringing of the learners. This issue was addressed by using two institutions with different focuses that were generally representative of the wider UK HE landscape.

Survey bias is another common problem associated with the instrument (design and administration) and respondents (Slattery et al., 2011). Notably, there was the question design difficulty problem, i.e. developing a precise set of questions. This problem of question

interpretation is a common issue in the construction of a questionnaire aimed to ascertain value and views held by individuals (Saunders, 2007). In the case of this work, the issue arose during the analysis of the 1st round data and planning for the 2nd round. It became evident that despite questions' face validity, the dual meaning of these questions emerged in the light of a larger pool of response data. For example, the analysis of responses to Q16 (see appendix 3) showed that the statement carried double meaning and agreement with the statement could have been provided from both the technical and sustainability-conscious angles. The probing question Q17 responses in the 1st round further confirmed that participants could have interpreted the questions in multiple ways. For example, the answers indicated that some students saw framework as the means to achieve returns for investors as well as the means to counteract fraudulent business behaviour. Similarly, given the issue of interpretation, a decision was made not to include this (Q16) and three other questions (Q22, 24 and 34, see Appendix 3) in the 2nd round. The decision also helped to narrow the size of the questionnaire to encourage a higher return rate in the follow-up survey. On reflection, a large pilot study would have been beneficial (Morin, 2013). However, in this instance, the large pilot setup was difficult due to the limited number of potential participant populations as well as the limited time frame to recruit trial participants. In addition, Q32 (see Appendix 3) was removed in the 2nd round as it did not fit in general themes for discussion following the questionnaire analysis. On reflection, the follow-up response to this question in the survey would have been of interest to the study in discussion of the emerging distinction between professional and personal ethics.

While the survey followed the longitudinal pattern, its starting point was at the start of the second year. This meant that the results are not fully reflective of the initial learners' views due to some elements of the learning programme already being internalised and potentially influencing the answers. However, the delay in the starting point did have an advantage as the students were able to understand the subject-specific concepts in the questions. On reflection, a differently formulated survey with less accounting jargon would offer insightful evidence if conducted at the start of the undergraduate program.

Choosing two institutions with typical for the UK higher provision differences was also a step taken in order to minimise the potential issue of general nonresponse bias. However, the issue of whether those who chose to participate within the two universities in the survey are truly representative of the sample remained and is unavoidable (Robson, 2002). To evaluate

potential response rate bias in the sample, a Mann-Whitney non-parametric test was used to compare the responses of the 25 (32%) students who responded on day one with the 21 (28%) whose response was received later than 10 days after they were first contacted. Only one statistically significant difference (p-value of 5% or less) was found across the 34 survey items to which this test was applied. If we assume that late respondents are similar to non-respondents (Dillman, 1978) then this provides no evidence of response bias affecting the validity of the results of the present investigation.

The questionnaire's face-to-face introduction is associated with potential respondents' bias as the researcher's involvement may influence the answers' direction (Robinson, 2016). While it is not possible to avoid the response bias altogether, (ibid.) measures were taken to minimise its effects on the study and maximise the response rate. As noted earlier, the presentation was focused on informing the students about the survey taking place and explaining the simplicity of the instrument and the guarantee of anonymity. Furthermore, to avoid respondents being influenced by the researcher's presence, the survey was distributed after a week-long time gap.

Overall, the data led to new insights into the students' perception of accounting and the role of an accountant and how these were changing during their undergraduate accounting degrees. The results also indicated that further in-depth qualitative work in relation to the accounting learners' university life journey would offer valuable insight to address some of the existing theoretical gaps.

4.6. Analysis

The following part of the chapter concerns the analysis applied in this study. The interview data was examined by means of thematic analysis (Braun and Clarke, 2006). The quantitative data from questionnaires were subjected to a descriptive statistical analysis (Boone Jr., and Boon, 2012) through the application of statistical software.

4.6.1. Coding and Analysis of the Interviews

Thematic analysis was employed as a method for identifying, analysing and reporting patterns (themes) within data' in case of both sets of the interview data. The method was chosen on the grounds of its flexibility in use as it allows theoretical freedom (p.78, Braun

and Clarke, 2006). The way that the thematic analysis was applied was administered using the thematic analysis guidelines advocated by Braun and Clarke (2006) and presented below.

To the researcher's best ability any previous expectations were bracketed (Fischer, 2009). The process of thematic analysis was sequenced as 'Transcription – Coding – Analysis - Overall – Summary'. This allowed the emergence of the themes grounded in the experiences as shared by the interviewees (Braun and Clarke, 2006). The initial coding took place during the transcription where some preliminary themes were identified. Further reading allowed for the emergence of additional themes as well as sub-themes. All of them were grouped and interpreted further through the process of reading and re-reading. At this stage, relevant literature was consulted. During the process of refining the codes, attention was given to the potential emergence of new codes. The process was repeated until the emerging data findings became clear and justifiable. At this point, quotes which were used in support of the themes were adjusted for presentation in the written format, e.g. long spoken sentences were split, capital and full stops added where necessary for ease of reading. At the final stage of Analysis-Overall Summary the codes with only a few allocations were aggregated. However some differences in the data handling approaches did occur. The following sections present the data coding approaches in relation to professors' and lecturer's interviews data sets.

Professors' interviews data analysis

Many of the professorial contributors, while having a wider view of accounting education in the context of UK university provision, did not actively participate in the education process. Their answers helped to look at the context of university accounting education (RQ1). The responses to each question were analysed independently of each other in order to create a conceptual map of the contextual aspects that influenced the implementation of sustainability thinking into the undergraduate accounting education process. For example, professors' responses to question two (see Appendix 2) *Do you think that lecturers have power to influence the learning process in accounting?* was subjected to analysis and revealed two main themes: *'Influence and extent of the influence'* and *'Factors affecting the extent of influence'*. Further thematic analysis led to emergence of sub themes which to clarified the nature and the type of factors, e.g. *External factors* - university structures, professional bodies' accreditation requirements, peer influence and student-related pressures; *Internal*

factors - an individual lecturer's commitment to knowledge bases, conditioned by: professional background, engagement in research and individual research interest; experience; personal traits; commitment to teaching; acceptance of entrusted responsibility.

Lecturer's interviews data analysis

In the case of the lecturers' interviews, the transcription stage led to the emergence of some overall initial themes, which were noted and left for further reference in the active coding stage (Braun and Clarke, 2006). The transcription stage was followed by further in depth coding of each individual interview question. Similarly, to the professors' data examination, the preliminary themes for analysis of lecturers' responses were based on interview topics.

However, during the initial coding stage it became evident that lecturers' views of sustainability in relation to accounting and accounting teaching was the key determinant of individual lecturers' efforts to include sustainability thinking into the accounting teaching process. From there the attention was directed towards '*views on sustainability and its relation to accounting and accounting education*' answers (See Appendix 2.2). This led to formation of the further data analysis guiding themes. Initially six themes emerged but these were narrowed down to five as one of the themes was exhibiting weak grounds for forming its own entrance.

Once the themes on the view of sustainability have been clarified the analytical efforts were directed towards exploration of sub-themes. These emerged from the remaining initial thematic analysis data. During this stage, the initial coding was revisited and in the light of this the number of the initial sub-themes was narrowed down.

The data from the pre-screening survey questions was subjected to a basic descriptive statistical analysis for a general profiling. Lastly, lecturers' professional and educational background information, i.e. the secondary socialisation stage (Berger and Luckmann, 1966) was reassigned in accordance with each thematic group. This was done with the idea to establish shared characteristics in the secondary socialisation pattern.

4.6.2. Analysis of the students' surveys

Following construction and administration of the surveys, captured data was handled in roughly three stages: exploratory data analysis, derivation of main findings and archiving (Bryman and Cramer, 2008; Blaikie, 2014).

Exploratory data analysis stage

At this stage, analysis was concerned with both data cleaning and data limitations assessment.

Following the 1st round in data collection via Qualtrics software all responses were downloaded into a CSV file and checked for consistency in data representation. Any survey that missed a majority of responses were deemed as a non-informative non-response and removed from the total sample. All binary, categorical and rated responses were converted into ordered categorical data and given number labels. The numerical labelling formed a rational sequence to allow the consistency needed for the data analysis in SPSS software.

Initially the responses were examined in the light of demographics i.e. male/female; type of university; home vs. international. Some random points of significant differences were present in the study result, which is expected in multiple testing (Bryman and Cramer, 2008). However, given that the many differences that were observed may have been attributable to chance sampling error, for the purpose of further analysis the results were treated as homogeneous. The overall results from the two universities were combined and presented as one single sample.

The data were analysed using a variety of exploratory techniques including descriptive statistics, correlations and cross tabulations (Blaikie, 2014). The value 5 had been used in the original data file to indicate that students were “not familiar with this concept”. The number of responses in this category was small and these responses were omitted from further analysis.

To enable clarity in presentation, the responses were further grouped by two large themes: (1) views and values attached to accounting and (2) the role of accountant. Probing answers collected in the 1st round of survey were subjected to thematic analysis.

The unforeseen limitations (see part 5. *Data and Methods Limitations*) of the survey also showed up at these stage leading to some adjustments. The adjustments included removal of a number of questions that were deemed as bearing two meanings.

Lastly, a decision was takes to consider only the matched pairs for the comparison of the 1st and the 2nd round of results. The

Derivation of main findings stage

At this stage of analysis, a clear-cut clean version of the data from both survey rounds were used to generate findings and establish patterns in the students' responses. The responses between where agreement/disagreement was 45-50% were treated as relatively equal splits in the student views. Any responses with agreement/disagreement outside the mark of 60% were considered as extreme in one or the other direction. A number of complementary qualitative responses that provided explanations to students' responses in relation to some of the questions were analysed using the thematic analysis approach.

Archiving stage

The last stage of data analysis was concerned with archiving the data. For future reference, in line with the university data back-up guidelines, the raw surveys' data as well as cleaned SPSS input data was downloaded in the CSV format and deposited on a secure university drive for any future references.

4.7. Ethical considerations

All data collection activities and analysis in this investigation involve either direct or indirect human participation. The interviews and questionnaires were designed in a way to no to cause offence, stress or other potential harm to the participant. Ethical approval from the University of Sheffield (Sheffield, 2016) was sought and secured for this study.

I have gained access to identified participants by direct contact via universities website or by utilising my professional contacts. The participants were invited in a face-to-face conversation or sent letters/email invitations. I have liaised directly with professors, lecturers and those running accounting modules to avoid situations potentially leading to coercive managerial behaviour. In the case of survey distribution, I had to re-think the choice of

providers, as I was unable to secure senior management permission to access one of the university undergraduate accounting student cohorts.

The voluntary nature of participation in research was explained to all participants and emphasised throughout the whole recruitment and data collection period. The research information and consent form as separate documents were used in the interviews (see Appendix 4 for examples of consent form). In the surveys, the research information was outlined at the start of the questionnaire and individual participants' participation reflected their consent. No distinction was made in relation to potential participants' gender, race, nationality, and learning disabilities, religious and cultural backgrounds at any of the stages in the study. While the risk of ethical issues arising is relatively low, there is some potential controversy arising from the adopted critical approach. Anonymity, confidentiality of data and data protection was exercised when recording and for the follow-on use of materials. Furthermore, any references that may compromise the individuals and individual higher education institutions was removed in the course of transcription.

4.8. Some further methodological considerations

Having discussed the main components of the methodology, the chapter offers three concluding methodological considerations. Firstly, it considers how the ethnographic nature of the study had an enriching effect on the outcomes. Secondly, it offers discussion on the usefulness of mixed methods approach in the context of this study. Thirdly, it discusses evaluation of the study throughout the contingent criteriology lens (Johnson et.al, 2006) to argue the generalisability of the research contribution.

4.8.1. The ethnographic nature of this study

Given my professional position as a university lecturer, I have found myself to be an active participant in the contextual settings of the study. This makes my experiences as the researcher similar to those of an ethnographer (Madden, 2010). This work, however, does not claim to be of purely ethnographic nature, which entails investigation of social make-up and interaction in the process of living within the community of research subjects (Power, 1991; Coffey, 1994; Anderson-Gough et al, 1998). Being time-consuming, it is of limited feasibility to a larger scale project like this study (Bryman, 1998).

Nevertheless, the ethnographic nature of this work has some valid implications and enriched the overall study outcomes particularly in the light of critical realism as the adopted in the study ontological assumption (Rees & Gatenby, 2014). As in the case of an ethnographic study, I have obtained the knowledge by listening and talking through use of my everyday communication skills applied in the accounting education context (Hugman, 1988, in Powell, 1997, p.14). Therefore in some of my research questions I have obtained the situated knowledge through the ‘insider view’ of social context I was in.

In my role as an accounting educator, I personally witness the structures and the mechanisms. I have also experienced events generated through these structures and mechanisms. Unlike an impartial researcher to whom only one ontological domain, the empirical, is visible, I also found myself in the domains of both actual and real. I became fully emerged in the social content where the education processes were taking place. Such positioning combined with use of multiple data sources, i.e. data triangulation, added to strengthen the insights from the study (Reeves et.al, 2013). My professional position allowed me to be a part of the undergraduate accounting education ‘the study field’ (Blaikie, 2000). Being seen as an ‘equal’ in the field by the research subjects firstly, opened access to those who design and carry out accounting teaching, which helped me to ‘establish trust and rapport’ and to ‘probe and question in ways which no survey permits’ (Anderson-Gough et al, 1998, p.41).

I collected an authentic and rich picture of the undergraduate accounting education process in the context of the UK's university provision. Secondly, during the analysis stage I was able to see beyond some surface answers, which gave me more nuanced insights. Lastly, my presence in the education process of the undergraduate students allowed me to follow learners’ journey and to conduct a longitudinal data collection.

4.8.2. Reflection on choice of mixed methodology and methodological triangulation

To secure the richest information, the mixed methodology was chosen in this study because of its key aspect - triangulation of methods (Modell, 2009). According to Denzin (2006), methodological triangulation involves using more than one method to gather data, such as interviews, observations, questionnaires, and documents. The purpose of triangulation in qualitative research is to increase the credibility and validity of the results. In education research a range of definitions for the concept have been put forward (e.g. Cohen and Manion 2000; O'Donoghue and Punch, 2003; Altrichter et al., 2008). Some see triangulation

as a "method of cross-checking data from multiple sources to search for regularities in the research data" used in qualitative educational research (O'Donoghue and Punch, 2003, p.78.). However in this study the purpose of triangulations was applied to offer a balanced picture of the accounting education process (Altrichter et al., 2008, p.147) and 'to map out, or explain more fully, the richness and complexity of human behaviour by studying it from more than one standpoint'. (Cohen and Manion, 2000, p. 254).

4.8.3. Evaluation, contingent criteriology and generalisability

A contingent criteriology perspective calls for the academic work to be validated on the grounds on its meta-theoretical adopted foundation (Johnson et al., 2006). According to Johnson et al., 2006, each of the four main modes of engagement, i.e. Positivism, Neo-empiricism, Critical theory and Affirmative postmodernism, offers evaluation criteria useful in assessment of research efforts in management and other fields of social science.

Taking into consideration the arbitrary nature of the boundaries (ibid, p.146), this study finds itself in the Neo-empirical with some aspects of Critical theory research paradigms. With the Neo-empirical mode it shares the underlying philosophical assumptions of real and intersubjective. The study aim is also congruent with the neo-empirical idea of 'discovery of the intersubjective to describe and explain human action in and around organisation' (p.147). Furthermore, the study shares a methodological commitment to neo-empiricism. In its quest for understanding the process of education, it seeks to 'describe and explain patterns of the actors' intersubjective meanings. From the Critical theory paradigm perspective found in 'critical ethnographies/structural phenomenologies' this work also seeks 'to facilitate transformational change and emancipation based upon reflexive understanding' (ibid, p.147).

Since the work does not belong to the positivist mode, the concepts such as internal, external and construct validity, become of little relevance for evaluation of research efforts. Instead 'internally reflexive audit trails to demonstrate credibility, dependability, confirmability, and ecological validity' and 'transferability/ logical inference' (Johnson et al., 2006, p.147) serves as a quality of control measure as has been successfully evidenced in the above methodological part of this study.

Furthermore, I argue that given the quality of this study, the results of it can be generalised. The idea of generalisability of research produced in the realm of the neo-empirical mode found in Johnson et al (2006, p139). Authors allude to a view (Mitchell, 1983, in Johnson et al 2006, p.139) that generalisation of the qualitative data is not alien to neo-empirical research if analytical thinking is applied.

In accounting research, Parker and Northcott (2007) urge a need to fight the tendency of assuming non-generalisability of qualitative research projects. Drawing on interdisciplinary research (Parker and Northcott, 2007) supports the idea that analytical generalising models can be applied to accounting. Such a claim is strengthened by the fact that the evidence offered by Parker and Northcott (2007) come from the field of educational research (Bogdan and Biklen, 2007 in Parker and Northcott, 2007).

4.9. Summary

This chapter outlined methodological approaches posed in the Chapter Three research questions. The overall methodology and methods were discussed in the light of the research problem in general and individual research questions in particular (Bryman, 2004, p.342). From the adopted critical realism perspective, the chapter discussed an abductive research approach and rationale behind the use of mixed methods research design. Semi-structured interviews of UK's accounting professors and accounting lectures combined with longitudinal undergraduate accounting students' surveys were chosen for primary data collection purposes. The chapter also outlined the process of data analysis. This included thematic analysis of the interviews and descriptive statistics for the survey data. Despite a range of weaknesses in the methodology, the methods of data collection and analysis were deemed the most appropriate in relation to the individual research questions. Lastly, the chapter highlighted the benefits derived from the ethnographic nature of this work. It also discussed the quality of the work from a contingent criteriology angle and argued that study can claim generalisability in the field of accounting education and beyond. The following three chapters will present the findings.

Chapter Five: Analysis of interviews with UK accounting professors

This chapter includes the thematic analysis of the interviews with the UK accounting professors. The chapter contributes to the overall aim of examining the UK's undergraduate accounting education processes in the context of sustainability and critical thinking provision, by offering empirical findings in relation to the process background. From the standpoint of the adopted social constructivism theoretical framework, context plays an important role in the knowledge internalisation process. In the light of the theoretical framework, this chapter seeks to answer 1st research question: *RQ1: What is the context of the UK's university accounting education and the scope of the accounting lecturers' role as the MKO in this education process?*

To answer this question the senior academics, i.e. the accounting professors were interviewed to build an overview of the provision. The professors were chosen to answer questions based on the length and breadth of their first-hand experience in this field. The questions covered the following topics: the relation between accounting and sustainability; the scope of the lecturer's power to influence the education process; the type of professionals being educated in the process of the undergraduate provision; the trajectory of the UK's accounting education; and development of the critical accounting field.

The chapter has the following structure: the views on sustainability and its relation to accounting are outlined in Part 1. Part 2 offers views on the accounting lecturers' position and the scope of their influences on the education process. Part 3 and 4 provide an overview of the outcome and trajectories in the development of accounting education respectively. Part 5 includes discussion around the understanding of critical accounting research as well as its position and its role in the context of accounting research and education. Part 8 is a summary of the chapter.

5.1. Professors' views on sustainability in relation to accounting and accounting education

The professorial responses to the interview question: *What is your view on sustainability in relation to accounting and accounting education?* were analysed in order to build a picture of the contextual attitudes to sustainability in the area of higher accounting education. From the

interviews, three broader conceptual topics were identified and subjected to thematic analysis. The topics include (a) understanding sustainability, (b) the relation between sustainability and accounting and (c) relation between sustainability and accounting education.

5.1.1. Understanding sustainability

The importance of sustainable development was unanimously acknowledged by the professors. There was a shared sense of obligation to leave the world a better place:

I think sustainability is very important...It is very very important and we have to leave the world is a better place than what we found it. The world must go on. (P2)

SDGs were identified as 'a very good way to understand sustainable development' (P24) and the Brundtland report definition around resource preservation was used as a reference point in relation to individual understanding:

I suppose I go back to the Brundtland commission use and meeting of the present generations needs without compromising the needs of future generations...Not just environmental issues but very much related to social issues as well. So, in terms of equity of people of the same generation and between different generations as well. (P15)

It was also acknowledged that in a business and organisational context the notion of sustainable development was in the process of evolving into a more complex concept:

I think within corporate reporting the notion of sustainability was linked to corporate social responsibility reporting and essentially reporting on the impact of the business on sustainability of the planet. So, it is concerned with environmental sustainability, if you like. But it has now become kind of redefined to mean 'organisational sustainability' - the ability of an organisation to sustain itself into the future, financially, environmentally, and in terms of employees and so on. (P13)

A number of accounting professors indicated that as a concept sustainability carries multiple definitions (P4, P1, P8, P11, P13, and P2):

The point is that sustainability itself is socially constructed and as such, different people will make different interpretations of what sustainability is. (P8)

The multiplicity of definitions also exists in other social sciences subjects' discussions (e.g. Gough and Scott, 2009). In the context of accounting, however, the request to explain

sustainability triggered meanings associated with financial sustainability and long-term business survival:

If you just said the word sustainability, the word that most obviously trigger in my mind would be about environmental sustainability. But I think there is a developing discussion around what people might call financial sustainability, where they do worry about the effects of a short - term management undermining the long-run financial stability of organisations. (P11)

Notably, a number of interviewees highlighted a contradiction between long-term business survival and care for limited planetary resources:

The word sustainability and sustainable has one or two problems in the sense that people also talk about sustainable as competitive advantage and they do not mean it as anything to do with the planet...So when people who are talking about sustainability are not sustainable I am not sure if that word is particularly clear. (P1)

How we define sustainability...I believe that accountants should have some recognition that by being profit maximisers you are ultimately damaging the environment. Because you are taking resources from the environment. (P26)

One of the respondents indicated the notion of true sustainability that can only be achieved in a different form of business, i.e. not by profit driven giants but by small firms that offer a lifestyle rather than profits as the business objective:

I do not think there is any concept of sustainability that really exists because I cannot think of anything that, or any type of organisation that is truly sustainable. Except maybe from a small crafting farm where profit does not matter and it is more of a lifestyle and supporting just a small number of people on a farm. (P26)

The responses indicated that sustainable development was not an agreed concept in the context of accounting education. The evident evolution of the sustainability concept in the responses evidenced on-going epochal and epistemic changes (Freire, 2005; Birkin and Polesie, 2011), a paradigm shift:

I think understanding of what sustainability is, changed. It evolved, in my experience, as most things do. So, in most fields understanding became more refined and sophisticated and then you may have a paradigm shift at some stage. (P14)

Furthermore, some explicitly acknowledged the experience of on-going epistemic changes (Birkin and Polesie, 2012):

I do think that you get a sense of what you may call just a beginning in changes, in the meta-narrative. People have used different languages to describe the big background narrative that takes care of everything that we do [in the sense]. So for Foucault it was the episteme. (P2)

The response shows the dynamic nature of the sustainability concept and an evident lack of consensus on how to contextualise sustainable development in accounting. The lack of an agreed definition also calls for a dynamic type of educational process. Both educators and the students are required to actively contemplate as to what constitutes sustainability and its relation to accounting (Gray, 2019). Furthermore, the interview evidence alludes to the need for a dialogical education model to co-create the praxis of sustainability in accounting, as there is no ‘fixed’ answer (Freire, 2005, Bebbington and Thomson, 2004, Contrafatto, 2013)

5.1.2. Sustainability and accounting

The professors put forward a range of views on the relation between accounting and sustainability. The responses came under two overarching themes: ‘narrow money-focused financial accounting’ versus ‘accounting in a wider sense’:

Whether accounting is ...money and financial accounting or should be seen in its wider sense is a big issue here. (P10)

View 1 - sustainability is the issue of management not accounting

Notably only one respondent viewed the role of accounting as provision of financial information, which requires different sets of measures to those required for assessment of sustainable development. Sustainability was related to accountability for management performance:

I think it is more a management thing... Accounting is about financial reporting, financial measurements and sustainability involve completely different sorts of measurements for which accounting is not probably suited. So, sustainability is done with accountability but that is accountability of management. (P25)

One professor interviewed (P22) saw an existence of two accounting models – the current traditional financial one and other alternative forms. The traditional one has no room for bringing sustainability aspects as it focuses purely on the economic:

The limitation of the accounting model that I taught them and I said that this model does not capture everything; this model only captures the financial and economic performance of the organisation. It missed out a very important aspect of the organisational performance -

social and environmental performance. Then I start talking about alternative forms of accounting and accountability, social and environmental accountability. (P22)

In addition, another professor (P1) noted that in its current form accounting is a tool to fulfil the legal obligation of a firm to maximise shareholders' wealth. Given the legal context, the respondent argued that any attempt to overhaul the traditional use of accounting or redesign the reporting system will be unsuccessful and may be viewed as unethical.

However, Sikka and Stittle (2019) argue that the current obligation on a firm to maximise shareholders' potential can be questioned in its legitimacy. Instead, Sikka and Stittle contend that maximisation of shareholders wealth is a chosen ideological position. Freire (2005) sees adaptation of oppressors' ideological position as an act of submission to the oppressive force through justification of its legitimacy rather than critical questioning of imposed postulates.

View 2 - accounting is very broad and directly linked to sustainability

Many respondents (P17, P12, P2, P4, P21, P15, P19, P8, P20, P24, P6, P7, P14, P18 and P10) explicitly acknowledged that accounting has a direct link to sustainability:

Sustainability is important in terms of the future development of accounting. (P4)

To see the link between accounting and sustainability required the ability to look beyond existing measures and see the subject in its broadest sense:

[Sustainability is] linked to accounting. The primary objective of accounting is reporting. So, the extent to which we can identify, measure, code and then provide an opinion to show sustainability. Well, we actually are not being sustainable. That is important and that is the role of accounting. But the accounting role is also of course to measure performance. Ok? So apart from reporting impact, we also should be looking at – well: How come that something has gone wrong? How can we change in order to bring more positive effects into it? Accounting is reporting, accounting is accountability as well. All those are things that relate to accounting. But then in doing that you are looking at accounting broadly. You are not looking at accounting in debits and credits and the measurements. You are looking at social accountability reporting – society and where we are going. (P17)

From this perspective accounting was seen as a subject of social science that stretched beyond the narrow technical aspect of current accounting techniques (Gray et.al, 2014). The subject is not stagnant but evolving along with sustainability thinking.

Furthermore, some linked accounting to sustainable development issues by the means of critiquing ideology embedded in current accounting applications (Sikka and Stittle, 2019). Accounting was criticised for its underlying narrative of ‘economic growth’ (P2) and the narrow focus to serve the interests of the few wealthy (P12, P19) which resulted in a failure to assist with equal resource distribution leading to social and environmental problems. Overall, the responses indicated that traditional accounting assumptions were reflective of Freire's description of the oppressor interest, i.e. for whom existence is ‘having, rather than being’ (Freire, 2005, p. 77).

However, the responses within this thematic response group varied in how the connection between accounting and sustainability were perceived. The nature of connection can be broadly summarised in the following three sub-themes: *accounting as a tool for facilitating sustainability, accounting and sustainability as a two-way interaction; and sustainability as the framework for accounting.*

(1.) Accounting as a tool for facilitating sustainability

From this perspective, accounting is attributed as having an influential role to affect the course of sustainable development. Accounting has the power to reveal or omit information related to sustainability issues:

Accounting affects behaviour and as such accounting does have an impact on sustainability. How we use accounting can damage sustainability and then it can also promote sustainability. (P21)

The role accounting may play in terms of the way it structures transactions and makes certain things visible and certain things less visible. (P15)

With this view, the respondents echoed Hines’s (1988) idea that accounting is the tool that shapes reality. In the view of P8, accounting has a role to categorise and record information beyond financial. Being socially constructed, accounting techniques are not fixed but open for questioning within the existing framework:

Sustainability accounting is in another box and you can bring those two out. I mean if you look at the accounting system as a system then a whole notion of how you categorise assets and liabilities is open for debate and you can see the socially constructed nature of that. (P8)

(2.) Accounting and sustainability a two-way interaction

The answers in this sub-theme indicated a view that there was a two-way interaction between sustainability and accounting. Sustainable development guided the direction of accounting. At the same time accounting with its rational specifics was seen as a tool for guiding human actions:

Accounting has an impact on our rationality and what we do on the ground, against economic, social and environmental consequences...It is reflective and it happens in two directions - sustainability dictates something for accounting and accounting creates types of unsustainability. (P20)

One interviewee (P14) saw that the two-way interactions manifested themselves in a number of ways: both taking on-board the interests of a variety of stakeholders that may be beyond financial as well as putting sustainable development on the agenda.

Notably, the idea of expanding the accounting realm to a wider range of stakeholders i.e. the 'stakeholder approach', has been previously described in accounting literature (Brown and Fraser, 2008). It is a separate research stream in social and environmental accounting that is found in between the traditional financial and critical approaches. However, the findings here suggest that the stakeholder approach may be one of several ways that signifies the two-way impact between accounting and sustainability.

(3.) Sustainability as the framework for accounting

The overarching idea in this group of responses is that sustainability offers a theoretical lens to examine the world:

It is like an ontological level, you know that sustainability is a way to describe the world. (P24)

Here respondents indicated that in its current form accounting has compatibility issues with the notion of sustainability. Attempts to count environmental and social impacts are seen as short-sighted because current accounting application offers a limited narrative to enable sustainable resource management (P6, P17):

The critique you can make about accounting generally is that it does not report a complete story...Well, we do not know how to report the complete story...There is technical stuff - carbon counting and all those technical bits of sustainability, but I think that is quite myopic. I think it is a bigger message that needs to go across, more so than nitty gritty of the calculations. But that is critical accounting, I suppose. (P17)

The dilemma of complex issues versus simple presentation was identified in the responses. The existing numerical way of reporting on a company's performance leads to simplification of complex relations that emerge if a sustainability approach applied to situation analysis:

I think this is one of the problems about sustainability - if you are trying to put everything into numbers, you're going to miss things inevitably. So, the process becomes: 'So let's have a little bit here and a bit there' and that misses something else out and so on. But you will never get there and so the whole approach then becomes: 'Oh, let's just go for a simple solution. Here are some accounting numbers, simple'. (P7)

Sustainability takes accounting into the realm of accountability, which is much broader than the financial calculus of the profit figures (P6) and recording requires different approaches from monetary metrics and existing reporting techniques (P10). These issues result in the need to re-think accounting and sustainability offers a framework to re- consider accounting practices (P14, P24):

Sustainability offers a framework, a context for provision of accounting information. So, I think accounting is there to provide the information, and the only way it can provide the information is if sustainability becomes part of the accounting agenda. (P14)

Instead of tweaking the reporting and adjusting accounting calculations, social change requires adoption of an interdisciplinary approach that can place accounting into the bigger picture (P10). P14 suggested that the SDG offer a framework to base accounting. In the

context of SDG accounting has a role to play similar to conventional accounting for economic performance:

Conventionally accounting has been used to help people to identify economic aspects of decisions and how to optimise what are regarded to be ‘important’ factors in the economic perspective. I think accounting has a very important role to play in how people make decisions on all the different sustainable development goals aspects. (P14)

5.1.3. Summary of the professors’ views on sustainability and accounting

Figure 5.1. presents a schematic summary that captures the themes on the view of relation between accounting and sustainability in the professors’ responses.

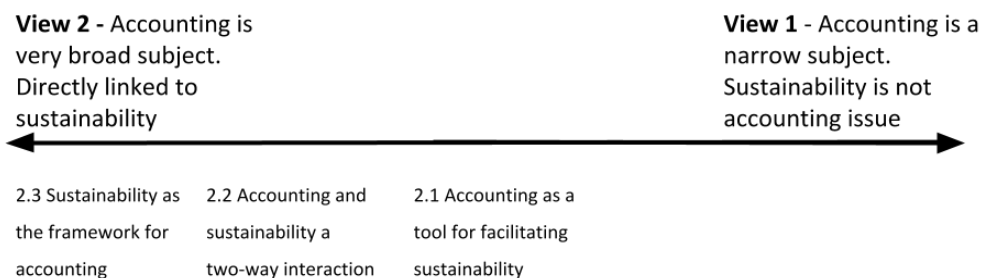


Figure 5.1. Schematic summary: professors’ views on the relation between accounting and sustainability.

Overall responses reflect existing views in accounting literature. From the traditional role of accounting as a set of technical tools for recording economic transactions to accounting as a social science subject that encompasses a wide range of aspects. Such a spread of views from narrow technical to the need to re-design the accounting meta-narrative also echoes Birkin and Polesie’s (2012) sense of on-going epistemic change, the move to the epoch where there is a change of underlying philosophy of values (Birkin and Polesie, 2012, 2018; Freire, 2005).

5.1.4. Sustainability and accounting education

The sustainability and accounting question also evoked a range of responses on the relation between sustainability and accounting education. Professors highlighted the role of accounting academics in embedding sustainability into the accounting curriculum (P2) and encouraging students to contemplate the issue beyond the realm of financial (P22) in search for long-term solutions to shortcoming of existing accounting systems (P9):

I mean it has to be brought into the agenda for two reasons: One, because it is something that gets students thinking outside the rules and routines of accounting. So, it is a good way of having a discussion and getting students to think what the real problems in accounting are. The other reason I am thinking is the students at the moment. I find that they are very excited about the things to do with the environment and sustainability. (P9)

Respondents (P10 and P22) reflected on the challenges embedding sustainability into accounting teaching, particularly financial accounting. A number of professors (P8, P26, P4, and P10) noted limitations in traditional accounting syllabi and expressed concern over the way that sustainability is embedded, presented and delivered in the course of a degree. In particular, P10 warned that sustainability may follow the same path as ethics and will be made into an add-on isolated from other accounting topics.

The warnings may not be a surprise if ethics and sustainability are treated by academics as objects of somebody else's realm of expertise (P8). Similarly, if academics choose to put themselves in the position of an observer rather than an engaged praxis-maker who carries the concept as a personal belief (P1). Adopting such positions, according to Freire (2005) is not sufficient to lead the 'cultural revolution' of students' minds as it does little to encourage awakening of students' critical consciousness. Instead, such stances to sustainability indicate that those academics who support the need to unite sustainability and accounting, may in their striving for scientific critical objectivity inadvertently counteract the dialogical approach. According to Freire, to make a difference, educators must:

'Realise that their own conviction of the necessity for struggle (an indispensable dimension of revolutionary wisdom) was not given to them by anyone else—if it is authentic. This conviction cannot be packaged and sold; it is reached, rather, by means of a totality of reflection and action. Only the leaders' own involvement in reality, within a historical situation, leads them to criticise this situation and to wish to change it.' (Freire, 2005, p.67).

The desire to appoint an 'expert' on the subject of sustainability or take a position of a neutral observer, reveals a lack of personal conviction, which impedes accounting academics from becoming authentic praxis (educational praxis) builders.

Overall, the responses indicated that a range of views on sustainability in relation to accounting and accounting education exist and that narrowly focused financial accounting puts in danger the evolution of accounting education towards adopting sustainability thinking. Accounting is a broad subject and its breadth needs to be reflected in the construction of the curriculum. Sustainability is indeed the elephant in the classroom (Gray,

2013). In the context of accounting, it is an evolving topic and there is no agreement on its basic definition and compatibility with accounting. It is an on-going praxis, an evolution or the 'cultural revolution' (Freire, 2005) that results in epistemic and epochal change. A critical bystander cannot teach it (ibid.).

5.2. The scope of the lecturers' influence on the accounting education process

The purpose of the second interview question, '*Do you think lecturers have the power in their position to influence the accounting education process and teaching materials*' was to clarify the accounting lecturer's scope to influence the process of education. In the context of Vygotsky's framework, the question helped to establish if the accounting lecturers were the powerful More Knowledgeable Others (MKO) in the undergraduate accounting education process.

5.2.1. The MKO in undergraduate accounting education

In their responses all 26 interviewees indicated that the accounting lecturer does hold the role of the MKO with considerable influence on the education process. However, some variations in the views on academic power scope were observed. The lecturer guides the choice of the material covered in class:

We do have the power to decide what to do in our curriculum...I am not aware of a limitation on academic freedom in UK universities. (P25)

Lecturers act as 'gatekeepers', using the extent to which students have understood or mastered a given knowledge base to determine whether or not the learner is promoted to the next year of study (P6). The lecturer makes decisions about how and when this content is presented to students:

I think it is inarguable that lecturers have a lot of power in the sense that they are delivering the materials. (P11)

Those who saw accounting lecturers as the most influential in the educational process justified their view by pointing to the UK's principle of academic freedom:

We are in a very privileged position within society - we can develop our own syllabuses.

(P14)

University programmes are independent. Their position in society as centres for knowledge acquisition and transfer confers authority. This allows universities to resist pressures from, for example, large accounting firms, professional bodies or standard-setters to design curricula to achieve specific objectives. Lecturers are left in a position to determine the course content, learning objectives and methods of delivery. Importantly, the staff at these institutions feel free to discuss the limitations of existing practice, alternate views on the objectives of accounting and normative positions on how accounting ought to function. In the United Kingdom, we have principles of academic freedom, we are not controlled over what we do in our degree programmes. (P24)

While many lecturers may come from practice, there is no indication that all of them have been socialised in a specific firm's interpretation of 'acceptable' or 'correct' accounting for balances and transactions. The result is that learners are exposed to a knowledge base, which is informed by the relevant professional literature and also incorporates alternate or critical perspectives introduced by the MKO:

If I only took my guidance entirely from a professional syllabus that somebody else had set, I would not regard it as totally suitable for higher education. (P13)

In other words, as argued by Vygotsky (1978), the MKO is not necessarily responsible for the generation of new knowledge but the extent to which different sources are drawn on to inform the scope and content of the educational content. From this perspective, accounting curricula rests almost entirely with the accounting academic.

The above views should be contrasted with the responses suggesting that a learning environment with more boundaries exists where there is limited room for academic agency. Some respondents felt that they could make decisions about how to interact with students. However, there were some constraints on their influence as MKOs. For example, technical requirements are imposed by accounting bodies or driven by student expectations of programmes' technical content:

There are obviously issues with accreditation. On the accredited degree you have got to have certain things. But there is still a lot of flexibility in what you can offer. (P14)

These parameters affect the scope of curriculum development and delivery as the MKO operates according to pre-agreed learning outcomes and sets the scope for each course. Limitations are not, however, permanent. In the context of individual institutions, MKOs

have an opportunity to exercise some agency in pursuit of their personal academic agenda.

For example:

I have a lot of freedom to choose what I am teaching in the classroom as long as I meet the learning outcomes. And even then I could change the learning outcomes, it is just a longer process. (P9)

There was a third group of respondents who perceived the constraints as somewhat more severe. The MKO may be able to make decisions about course content, delivery and learning outcomes but there is a sense that these have to be ratified by more powerful stakeholders (P7). The result is that the MKO appears to be in a position of authority but educational autonomy is symbolic rather than substantive (P11).

5.2.2. Factors affecting the scope of MKO powers (External factors)

Variations in how accounting academics understand their role as MKOs also begs the question, what affects the extent of MKO power to influence the education process? The analysis of the responses in the interviews revealed four external factors (1) university structures, (2) professional bodies' accreditation requirements, (4) peer influence and (5) student-related pressures. In addition, the analysis of the data also revealed that levels of commitment to knowledge bases as an internal to the lecturer factor that affected an individual's scope of influence.

(1.) University structures

Interviews revealed differences in universities' systems and associated levels of bureaucracy and institutional support. Some expressed strong concerns about the growing extreme administrative burden:

No, no, no - university administrators more are knowledgeable than we are. We have no rights in this university to make a decision about changing the curriculum without seeking approval and it is the same at where you are. We all have to go through that port so that no one has a right to change the curriculum to teach whatever critical belief one has. (P1)

As a rule, however, responses indicated that sustainability development can be introduced as a core part of existing degrees or programmes when the process for changing course content, design and delivery is not administratively onerous (P9).

Involvement by senior staff is more relevant. When departmental heads or deans are focused on operations management, budget control and compliance, bureaucracy increases (P2). This type of managerialism was cited as directly undermining individual lecturers' agency. In contrast, when senior staff take a more research-oriented approach to management which stresses academic creativity, MKOs are empowered to play a more active role in their courses (P15). These are invariably informed by the research focus at the respective department:

At this [institution] business school, the dean is an accounting professor and they effectively oriented the school around UN Sustainable Development Goals (UN SDG), so every course they teach has something about how it helps students to understand or address the elements of UN SDG. (P14)

Respondents agreed that a formal research function did not encroach on the undergraduate education process but enabled a more flexible environment where the course content and delivery can be debated and modified to accommodate changing circumstances or the latest research findings (P4).

(2.) Professional bodies' accreditation requirements

Connections with professional institutions vary between the four parts of the UK. For example, Northern Irish and Scottish representatives noted a closer link between the accounting degrees and professional bodies than their counterparts in England and Wales. Respondents from Northern Ireland and Scotland agreed that their students generally seek admittance to one of the accounting professions after completing their degrees. Consequently, course content and design are strongly influenced by the drive to align degrees with the knowledge base prescribed by the accounting bodies.

Interestingly, the accounting bodies are not regarded as MKOs in their own right. They are not disseminating knowledge or acting as gatekeepers (P9) but serve as 'disciplining structures' (P11). This is because they can exert influence on what is taught and withhold accreditation from those departments who do not conform to their views on minimum syllabus content:

Professional bodies act as a disciplining structure because they set exemptions requirements. And for better or worse many universities tend to think that it is important to offer their students exemptions from professional examinations and therefore it places limits on what can be taught normally in the sense of what must be taught. (P11)

Choices about the number and extent of exemptions are made by universities who are often driven by financial considerations since there is a view that accreditations make courses more appealing to prospective students (P10).

Finally, there was a sense of wanting to make sure their students succeed in commerce and industry:

[Students] are going to be using this stuff day in and day out. So it is important that they have an understanding, that they do cover what the institute requires them to cover. (P21)

While accounting bodies exert influence on accounting curricula, they do not constrain the education process completely. For example, one respondent explained that if a certain minimum content is covered, the professional institutions do not object to complementing technical provisions with interpretive and critical perspectives on the functioning and consequences of accounting (P7). Similarly, when it comes to course delivery:

Most of the accounting bodies do not prescribe how you have to cover something. They will look at your syllabus to make sure that you do cover it in some way, you should still have some flexibility in how you teach it. (P14)

Another professor (P24) indicated that professional bodies' accreditation constraint is an uninformed excuse. The respondent pointed out that professional bodies do not mitigate the idea of expanding the accounting syllabus into the realm beyond technical. On the contrary, the environmental accounting and sustainability reporting issues are explicitly present in the professional exams:

A lot of people say: 'I do this for accreditation' and you just ask them: 'When was the last time you looked at the accounting body exams?' And I think when I did the last stuff for the website we had some kind of selection of the exam questions, which we then said - look 'sustainability'; 'social responsibility', 'environmental factor', 'calculate the risk of certain types of things'. It is very easy then so ask: 'Where is the obstacle?' (P24)

Other respondents also argued that professional bodies were taking steps to promote broader accounting programmes. They saw that the real challenge is to ensure that lecturers have the necessary skills and take a more proactive approach to teach sustainability-related issues:

Many of the people that are teaching accounting have never worked as an accountant. So, they do not know the complexity and the decisions that are made when you are actually being

an accountant. But neither are they well-schooled in the social sciences. And so, it is a failure of education. And as I was saying, the accounting bodies themselves have worked hard to try to look at how to broaden out some of the aspects of the discipline. And universities, I think, have failed to rise to the challenge. (P8)

Concerns were also raised about lecturers misunderstanding accreditation processes as precluding them from teaching certain content (P24) or diminishing the role of the MKO in setting the scope of accounting courses (P8). Consider, for example, the following two comments:

There is a huge amount of myth within all academic departments about what you are allowed and not allowed to do. (P14)

Professional body accreditation - I think often seen as reality, but actually it is not a reality, the people who see it as a reality invariably are the junior staff. (P17)

The tendency of junior staff to overemphasise the role of accreditations can be attributed to a lack of practical experience with designing courses and teaching students (Gray, 2013). While their primary role is to instruct students, lecturers continue to confront new facts and circumstances and must internalise these as part of their own education process. As a result, the extent to which professional bodies legitimately influence the education process and the role of the MKO varies among lecturers. The relevance of professional accreditation cannot be considered in isolation. A lecturer's personal interpretation of the importance of accreditation and the steps, which must be taken to meet accreditation requirements are interconnected considerations. Engagement with peers is another.

(3.) The influence of peers (other lecturers)

Peer pressure or influence was most evident in curriculum development. Courses are not being run in isolation. As a result, the MKO must discuss curriculum planning, content changes and course administration with other departmental members:

We have a lot of discussions between ourselves ...about how we are going to shape our course (P9)

Decisions about the knowledge base and delivery methods continue to be made by the respective lecturer. However, the plans on any material changes to the modules tend to be done through consultation with colleagues before they are executed:

I cannot make changes just like that. I have to discuss the changes with my colleagues at the committee meeting. But within a given title in the lecture notes, yes, it is for me to decide what opinions you are putting forward for or against or just against. (P1)

Departmental meetings are not limited to administrative issues. Practical considerations such as course prerequisites must be taken into consideration (P1). Pressures from peers to expand or narrow the scope of courses are also relevant (P15). Finally, internalisation of colleagues' similar experiences with course design and delivery influence the MKO (P24). At the extreme, the views and practices of individual lecturers may coalesce and represent, in substance, a consolidated position or group MKO. The working dynamics of these groups is, however, beyond the scope of this research.

(4.) Influence from the student body (students)

Finally, the student body has a moderating effect on a lecturer's power. Unlike earlier generations, UK students are expected to cover the cost of their tertiary education. The growth of the service economy has also seen an influx in the number of international young people paying large sums for a UK degree and the financialisation of the learning process. This has shifted the emphasis from the rigour of the academic programme to ensure a positive student experience gauged according to the National Student Survey (NSS) and Teaching Excellence Framework (TEF):

You will just try to keep the students happy as that is what is being reflected in the NSS score. But this is obviously...linked very much to how universities will use the new TEF framework. (P5)

Student experience drives the position in league tables and has funding implications. The result: the learner becomes a customer and the lecturer must remember that 'the customer is always right'. The sufficiency of course content, levels of critical thinking and the candidate's ability to operate independently at the end of a degree are no longer the MKO's primary considerations. Central to the education process is ensuring an easy workload and high grades so that students are happy and positive NSS scores are reported to management. The lecturer must balance a narrow view on the purpose of pursuing a degree with maintaining high satisfaction scores:

When students come on Management degrees or Accounting degrees they tend to be fairly vocationally focused. As I said, a key part of our role as accounting educational specialists is

to develop their minds but students do not know that when they enrol in the degree they are motivated principally by 'How will this help me to get a job?' (P14)

An underlying coercive pressure works on, at least, some academics and informs how they design and run their courses. Most notably, material dealing with sustainable development may be excluded from syllabi because it can be perceived as too abstract or complex for the student cohort (P5). This position was not, however, shared by all respondents.

Some interviewees felt that it was possible to manage student expectations without having to compromise on course content by explaining the rationale for wanting to teach sustainable development:

I do notice that some students resist and certainly you have to sell it at the start of the unit or modules where you are explaining why it is important and why you are doing that, why it's relevant. (P15)

Similarly, when students can make a connection between sustainable development and other parts of their degree, they are less likely to resist the lecturer's decision to broaden course content:

Students are fascinated with sustainability when it is thought of as a part of another course, it is just very difficult to get them to sign up for a course that says 'Sustainability'. (P14)

Commitment to incorporating sustainability is, perhaps, the most important driving force along with creativity (14), passion (P17) and a concerted effort to engage with learners (P20):

It is more exciting for students when they see that you are passionate about something incorporated in your teaching. (P17)

In other words, students may resist efforts to include sustainable development in their courses, but this does not mean that they are a credible 'counter-power' to the MKO. Being proactive when it comes to course design and communicating learning outcomes clearly are essential for managing students' expectations and universities' preoccupations with satisfaction surveys. Most importantly, co-opting students in the learning process is not tantamount to the lecturer surrendering control of the class to the student body. On the contrary, it places the MKO in a stronger position to influence exposure to and internalisation of new knowledge.

5.2.3. Factors affecting the scope of MKO powers (Internal factors)

How lecturers engage with and decide either to incorporate or to reject their peers' views depends, in part, on their commitment to a particular knowledge base. At the field level, membership of a professional accounting body and prior work experience shape the development of 'knowledge templates', i.e. the knowledge internalised during the 'secondary socialisation stage' (Berger and Luckmann, 1966). Forming their perceived professional reality, this knowledge and experiences are used by the accountant-come-lecturer to understand and engage with the education process (see Fogarty, 1992; Durocher and Gendron, 2014).

For example, a focus on technical rigour, procedural correctness and compliance with applicable regulations have become defining features of the accounting knowledge template and professional identity (Hoskin and Macve, 1986; Chandler et al., 1993; Edwards, 2001). As a result, some professional accountants who enter academia draw on these experiences of accounting theory and practice to inform the content and delivery of their own courses (P21). Professionally internalised views of accounting may act as an impediment to innovation in education:

The professionals trained by [accounting firms] professionals are indoctrinated and I think it continues when they come here from the professions. They are indoctrinated and unless they do engage in some form of research, which actually can help to liberate them from that indoctrination so they can see the world. You know the world is not all about big profit, it is not all about making money, it is not always about making your client happy. There are other things that have to be balanced with that and I do not think that the majority of people that are coming in from practice have any sense of that at all because that is not how things are done in real-world. (P26)

In other words, a type of professional approach has taken hold, which frames accounting as an economic construct grounded in providing value to clients.

P26 also expressed concerns that too many professional staff with limited academic training lead to groupthink and provision of training instead of education. As a result, the possibility of alternate states of accounting are constrained by existing technical and practical limitations to the determinant of normativity, creativity and innovation (Dillard and Reynolds, 2008; Atkins et al., 2015; Gallhofer et al., 2015). From Freire's (2005) perspective these academics may themselves be the outcomes of banking education whereby they have been transformed into receiving objects and rendered bare of creative powers (p.77).

In contrast, where academics are socialised in interpretive and critical research, their propensity to challenge the status quo and explore different constructions or applications of accounting grows (P24). Weaker ties to a professional or technical discourse that reflect the oppressor's interest, means that the accountant-cum-researcher has greater agency in the selection and application of different theories. They can deviate from technical imperatives or relax the need for practicality. Rather than undermining an individual's standing, mistakes are an integral part of knowledge creation and curiosity becomes essential rather than an optional part of the client-service-experience (P24). In these more dynamic environments, the individual's research interests shape the construction of knowledge templates and how accounting courses are designed and delivered:

Education is not just, or teaching is not just following the syllabus. Teaching is the use of examples. OK, if you are teaching financial reporting, you are teaching the problems associated with financial reporting. Nothing is stopping you from incorporating a critique on how sustainability reporting is undertaken. Nothing stops you from it. And also interesting that students like that sort of thing, they like examples that have been brought in rather than just following the syllabus (P17)

P21 is concerned about the lack of stretch, relating to the development of accounting education in the future, this echoes Duff and Marriott (2017) concern over the future of accounting academia:

Accounting is a profession and there is a distinct lack of PhD students entering into our faculty and when that occurs that means that there are going to be more lecturers from the profession who have no research background. If a few of those teaching modules, particularly the modules in the final year, they are going to focus on technical material. They just brush over the research and the topics focus on thinking about accounting in a different context. And that is the problem. Accounting will progressively get more and more technical unless the number of Phd qualified and research-active staff increase. (P21)

Some, however, were of the opposite opinion when it came to professional experiences. The lack of professionally experienced staff (with an understanding of accounting as a social science) was seen as the problem in the teaching process:

I say, if you ask me what I think about the state of accounting education, I think the state is poor... for two reasons - firstly, there is not enough of the social science taught and I do not think that there are enough people teaching accountancy who are actually know what it is like in practice and practiced as accountants. (P8)

Experience with research and teaching in a particular area can bolster academics' confidence and encourage a more creative approach when it comes to selecting content and presenting it to students:

It is a function of confidence of the lecturer to be able to cover this syllabus as well to expand the syllabus. It is a function of being confident that the students trust you to deliver what they expect, you know, and yet are also able to excite them with what is new. Otherwise education is boring, if all we do is follow the syllabus. (P17)

In other cases, experience goes hand-in-hand with complacency. The MKO may be tempted to leave courses unaltered because of high research commitments or a view that the teaching and research functions are separate (P3). However, equally lecturers' personal ability was seen as the ultimate driver of boundary-pushing ability (P23, P10):

I think that is [wider understanding of the stakeholders and related issues] a bit more variable and I think that depends module to module and individual lecturers. Some are better than others at pushing the boundaries and bringing that out more. So, I think that discussion of these wider issues does come down a.) to a little bit of experience and b.) also ultimately it becomes an individual lecturer issue. (P23)

Some respondents also picked up on the issue of narrow curriculum teaching delivered by research-active academics in research-driven universities. This contextual paradox arose from league table performance pressure coupled with the low professional value assigned to classroom performance in research-intensive universities. A career-driven academic in a research-intensive university would consciously avoid any potential teaching complications. Such an approach results in academics choosing to pay 'lip service' to 'ideas about enlightening humanity' (P5):

I think at the moment our main danger is that we just keep on doing what we have been doing for some time. And obviously institutionalised constraints there because if people are being pressured to produce original research than it is much easier to rely on the same notes and the same book year in, year out because the time for creating new material has been squeezed out. (P8)

The 'lip service' issue was described by Freire as 'an unauthentic word' (Freire, 2005, p.87). In examination of the dialogical education model, he cautions about this problem. Freire wrote that for a true praxis-enabling dialogue to occur there must be an interaction of reflection and action. The words would become an 'alienating "blah" and 'idle chatter' when they are 'deprived of its dimension of action' (p.87). This theoretical angle may also explain

students' preference for the technical content in the teaching process, if they perceive critical accounting information as lecturer's 'idle chatter'.

There is also no guarantee that research-active staff will be interested in incorporating sustainable development as part of their accounting courses. Consider, for example, the following comment on how the largely interpretive research dealing with sustainability reporting is marginalised when a positivist research tradition takes hold:

There are a few accounting academics that are just not interested in anything that comes from that direction. Because they see themselves as more embedded in the traditional economic type of approaches. Perhaps in their research they prefer quantitative to qualitative methods and they see sustainability as basically something qualitative, which is therefore outside their interest. (P10)

Final considerations identified were the individual sense of commitment to the accounting education project and individual pessimism and resentment:

I think a lot of lecturers are quite lazy. With their teaching I think they just do not want to take any chances. They do not necessarily want to do any work (P24)

We do not want to downplay the impact of managerialism in universities, often a negative impact. But I do think that we are way too pessimistic and resentful. (P2)

A propensity to avoid work can be aggravated by an unwillingness to accept responsibility as an educator. Where the MKO is 'uncomfortable with the fact that [she] has power' or is hesitant to make decisions about what content to cover in a course and how to present it, creativity and innovation are stifled (P6). While the converse is also true, fear of one's own power is a direct example of Freire's fear of freedom (Freire, 2005). Such fear cannot be generative for praxis building and dialogical education. Neither can such education take place if the academics are not genuinely engaged in the process but appear to take on libertarian roles in their writings as a career driven step (ibid).

5.2.4. Consolidating external and internal factors affecting the scope of MKO power

Table 5.1 provides a summary of the findings on the subject of the lecturers as the MKOs in the accounting education process.

Accounting lecturer as the MKO: Central gatekeeper in the accounting education process Commands influential power over the education process through planning, development and delivery of historically and socially constructed materials and activities.				
External factors affecting the scope of MKO influence	Universities' organisational structures	Professional bodies' accreditation requirements	Peer influence	Student body
<i>Nature of the factor</i>	vary in the individual institutional context	vary in the context: of different parts of the UK; the individual institutional context	vary in the individual institutional context	changing due to the changes in the student body makeup and the nature of HE policies
<i>Conditioned by</i>	institutional structure, HE policies, Individual main and objectives of the institution	existing institutional myth and professional experience of lecturers	the composition of the group can serve as an empowering or limiting factor	preconceived narrow views of accounting
<i>Impact on the scope of MKO's influence</i>	constraint on: the choice of actions; the pursuit of changes to the curriculum	set structural conditions on the MKO's action	constraint on: the choice of actions; a pursuit of changes to the curriculum	initially may act as a counter gatekeeper; if left unchallenged will remain in that position
<i>Ways of reducing the impact of the actor</i>	experience of the institutional, teaching and academic system; individual effort; risk-taking; creativity	understanding of the nature of exemptions; engagement with professional bodies; personal experience of the institutional, teaching and academic system	experience of the system; individual effort	understanding of the issue presented; risk-taking in the approach to the process; creativity
<i>Internal factor affecting the scope of MKO influence</i>	variations in the level of commitment to knowledge bases Conditioned by: professional background, engagement in research and individual research interest; experience; personal traits; commitment to teaching; acceptance of entrusted responsibility.			

Table 5.1 Accounting MKO in the context of UK university undergraduate accounting education

External factors affecting the scope of the MKO's influence or authority include university organisational structures; professional bodies' accreditation requirements; peer influence and the student body. Contrary to the earlier claims (Hopper, 2013) these do not automatically displace the accounting lecture as the MKO.

The effects of managerialism, bureaucracy and the drive for repetitive teaching to cater for the fee-paying masses is well documented (Russell, 2005). Similarly, preoccupation with having business schools 'verified' or 'ranked' by external bodies is long-standing (Duff and Marriott, 2017). This is especially true when it comes to accreditation of specific courses or programmes by members of the accounting profession with the relationship between professional bodies and UK universities the subject of considerable debate⁵ (see, for example, Zeff, 1989; Dewing and Russell, 1998; Hopper, 2013). Practically, these are part of the institutional pressures, which characterise the academic space rather than a newly emerging 'counter' to the MKO scope to influence.

Accreditation by accounting bodies is more likely to inform minimum technical requirements for courses than completely undermine academic freedom. Aside from the 'fascination with accreditation' (Duff and Marriott, 2017), there are no indications of professional bodies constraining efforts to include sustainable development as a core part of accounting curricula. According to respondents, perceived restrictions can be attributed mainly to inexperienced academics misunderstanding of accreditation requirements. This goes hand-in-hand with a strong adherence to a technical professional discourse by some lecturers. Such conviction makes it difficult for them to internalise sustainable development as a credible part of the broader accounting project.

Resulting peer pressure can frustrate the MKO but need not prevent the integration of the sustainability agenda in accounting and business degrees. Similarly, student resistance grounded in preconceived views on the purpose of accounting and uncertainty about new content can be overcome. This requires an understanding of and propensity for experimenting with the plurality of academic approaches. Lecturers need to test different teaching strategies to counteract pressures from colleagues and students' bias (Booth &

⁵Most recently. Duff and Marriott (2017) note that, in the context of UK undergraduate programmes, the link between universities and professional bodies grew out of the former's relationship with the old polytechnics. Following the granting of university status, the link between the newly formed degree providers and the accounting bodies persisted.

Winzar, 2010). A concerted effort to integrate sustainability as part of different courses and from introductory to advanced levels is necessary for changing mind sets and giving students the time to internalise and apply new concepts. This must go hand-in-hand with an analytical approach to dealing with content to avoid accounting being misunderstood as a collection of rules which must be memorised (Zeff,1989).

However, all of the above is subject to the lecturer's level of commitment to existing knowledge bases which is an internal factor. This is conditioned by various causes ranging from personal prior socialisation that form the perceived professional reality (Berger and Luckmann, 1966) to personal commitment to teaching and responsibility acceptance.

5.3. What type of accounting professional do we educate in the UK's universities?

The third interview question dealt with the professors' understanding about the *kinds of graduates fostered through accounting education*. The question was intended to gauge views on the type of professionals that leave university after attending accounting undergraduate programmes. Given the extensive higher education system experience in the field of accounting education, the intention was to collect reflections of a range of views and values that graduates may have acquired in the current process.

However, the nature of the responses was different to the expected as the majority of professors reflected on the quality and scope of acquired graduate accounting skills. The responses were grouped into three sets of views: (1.) those who were happy with the outcome; (2.) those critical of the education results; (3.) and those who saw that difference lays with the individual students.

(1.)Happy with the outcome

A limited number of respondents were positive about the kind of professional being educated in the course of accounting degree programmes in the UK:

I think we do churn out very thoughtful professionals. And this is the very interesting thing - that employers know what we do here and a lot of them are actually our ex-students. (P18)

P25 said that with their degree graduates the students come out as '*well rounded individuals*', but not as 'complete' professionals. Similarly, P21 noted that the measures were not limited

to the accounting knowledge but an overall roundness of the person. This comes from all the experiences that university can give that ranges from academic to independent living. However, these respondents did not reflect the professional qualities of the students.

(2.) Critical outlook on the outcomes of the process

A larger proportion of respondents (P22, P2, P15, P26 and P12) were pessimistic about the professional qualities of accounting graduates. Their views were united by the idea that the accounting programmes fail to give learners the life skills appropriate for a university scope (level) of education:

Accounting is taught so that it is a life skill as far as I can see. That skill should not be restricted to the processing of financial information only. In spite of the fact that they [graduates] do not know how technically proficient you are by the end of the degree. You are not getting professional certification. You still need to go to the professional exams and three years training and need to meet whatever expectations of a professional body to get that licence. (P22)

Similar, the idea of de-equipping students by failing to prepare them for the work in profession or outside profession was voiced:

I think we are de-equipping students. We are not giving the world the accounting student it needs. We are not giving the profession the accounting students they need. I do not think we are giving them the accounting students they want...There are exceptions, there are some brilliant, fantastic students. You find pockets of those (P2)

I do not know if we are letting them down' as the future managers by not expanding their views on accounting and giving a very narrow set of information (P19)

Other responses echoed existing concerns that accounting education fosters technically proficient but shallow graduates which does disservice to society and undermines the university sector educational contribution (Low et.al, 2008):

In my view, you know, if we are turning out students that can do fantastic calculations but can't really see the implications of power relations behind it - we are failing somewhat as the university sector. (P15)

Not very good graduates quite frankly...Ones that think that technical aspects are the most important ones, that maybe think that you do not have to think about this wider sustainability agenda.....So I think we are churning out students who are very technically competent but who cannot and do not appreciate these wider, and I even talking here about wider concepts like regulations for example. (P26)

The opinion as to what constituted wider concepts varied in the responses as well. Aside for ability to consider the regulation (P26), there was also the ability to make socially beneficial decisions under the condition of uncertainties (P12):

I do not think we are doing a good job. I think we are producing very dysfunctional citizens. They come to the university and leave with their heads full of mush about shareholder wealth maximisation and serving the needs of the capital market. And if you talk to people...and say 'Look we gonna give you this kind of Soviet model – there is a Politburo, which will sit there and work out what is good for all of you. And it will then publish standards and you must follow them.' The Western press would have been up in arms 'Oh My God! That is terrible. That is not really listening, not considering!'...Well, that what is going on in accounting - you have a Politburo, which sets the auditing standards, which academics and practitioners faithfully follow. Slightest problem and the accountants' responses is: 'What is the official answer? Give it to me! I am gonna follow it!'. (P12)

The above response evidences that in many instances higher accounting education perpetuates elements of oppressive/antidialogical action whereby education channels the oppressive force that mythicises the oppressive order as 'free society' and presents itself as unquestionable reality. In the process of accounting education students are taught to see the world as a fixed reality and become passive spectators learning to adapt (Freire, 2005, p.139).

(3.) The outcome depends on the individual students

Not everyone shared a fully negative view on the professional qualities of the graduates. A number of respondents (P4, P23, P10, P17 and P19) reflected that there was a mixture of the kinds of professionals leaving graduate programmes and that in many cases graduates come out to be broad minded and critical:

I don't think it's a kind of doom and gloom scenario but some would come out with very much technical skills and some would come out with much more skills around inquisition, exploration etc. (P4)

I would hope we foster thinking individuals. Critical thinkers, people who can think outside the box. That is what I like to believe, my goal... and ...we do actually get that with some people. (P17)

The responses raise questions as to whether students may come in with a different state of initial minds, given their primary socialisation (Berger and Luckmann, 1966). This means that if the student's primary subjective reality construction (general knowledge) has been informed by the prevalent oppressive ideas they may remain oppressed and struggle or actively choose not to engage with developing their own critical consciousness. Furthermore,

there is also a possibility that students themselves may be the representative of the oppressor class and have vested interest in keeping the existing order. After all, unlike the Brazilian poor during the 1930's great depression, many students in higher education come from financially well-to-do backgrounds (Silesbarcena, 2019). The students do not exist in the state of economical or emotional despair and many of them may be directly connected to oppressive force representatives. The insights indicate that further research would be advantageous to look at how to engage those students who may consciously or subconsciously choose to disengage with the opportunities to awaken their critical consciousness.

5.4. The future direction of UK's university accounting education development

A question about *the direction of the UK's university accounting education development?* was introduced as the part of the interview protocol. The idea behind this question was to gauge an expert understanding of the accounting education trajectory in order to further a contextual understanding of the UK's accounting undergraduate. From the thematic analysis of the interviews' data, the two following themes emerged: *the outlooks on the future of accounting education* and *the ideas around re-thinking of the trajectory*.

5.4.1. The outlook for the future of university accounting education

The responses indicated some variations in the outlooks on the future of accounting education. For some (P3) the future of accounting education was not something the respondent was thinking about:

I think it will change, again it is not something I am close to. I do not wake up every day wondering 'What is happening to accounting education?'. I don't. I should probably and I teach accounting but I don't. (P3)

Others (P11) did not anticipate any changes:

My anticipation of what accounting education will look like in the future is much like it looks now. (P11)

The rest of the professors, however, held the view that the accounting curriculum was evolving. The levels of optimism about the nature of evolution, however, differed. Some believed that with the right level of effort and bravery from the lecturers there are

opportunities to create a curriculum with critical ideas and alternatives to traditional accounting (P13). Other respondents were less optimistic about the future of undergraduate accounting. The main concern was existing (and growing) in the universities lack of agreement about the nature of content in the accounting degrees - a tension caused by the duality in the nature of accounting i.e. vocational and socially scientific (Parker, 2007; Humphrey, 2005).

Overall, the respondents agreed that the duality in the nature of undergraduate accounting teaching needs to be addressed in academic degrees. However, many express worries over a growing focus on technical proficiency at the cost of the social science aspect of the subject. P22 noted a weak resistance amongst UK universities to focusing on purely technical content and cautioned that universities were in danger of becoming vocational providers:

Technical vocational route vs accounting as a social science - this tension is also bringing in serious radical changes in the faculty profile in the accounting department... There are only a handful of institutions who manage to resist these obvious pressures if you look at the Russell Group universities only a few have resisted, but for how long?(P22)

Picking on the point of duality of accounting P20 suggested that in the future the accounting education would take a 'bi-modal' form:

I think accounting education as a point of entry into the accounting profession and the business world would then almost be bi-modal - there is the apprenticeship model but then there always will be room for thoughtful people who care about the thing they are looking at whether it will be organisations, organisation responsibility, accountability and good quality accounting. (P20)

Professors (P22, P20, P2, P4, P8) also reflected on the contextual details that cause the vocationalisation of accounting degrees. The responses echoed existing concerns in accounting over the lack of long-term strategic thinking in relation to sustainability. Such lack of vision poses a threat to the future development of higher accounting education as it does not allow clarity in the position of universities amongst many other accounting education providers (Duff and Marriott, 2017).

5.4.2. Re-thinking trajectory of higher accounting education provision

In order to rethink and redesign accounting provisions that enables a move away from the vocational trap P2, pointed to a need for a change in the accounting programmes narrative.

Instead of focusing on perpetuating the established questionable wisdom, the university should take the lead on new ways to thinking:

Globalisation is not working and the opportunity for us to say we are sorry – we are actually, a part of this and we need to think of new ways of accounting. I think we really need to do that. (P2)

The change of narrative requires us to move away from technically focused teaching. P4 suggested that interdisciplinary engagement is the way to bring a critical light onto accounting and finance:

I think the benefits of accounting are very interdisciplinary and I would argue strongly that we cannot see accounting and finance programs in isolation. They actually need to engage with other disciplines. I see that as being the key way forward. (P4)

The responses also indicated that the evolution of accounting education requires lecturers support:

So, it [creating new materials] is difficult but we do have to change. (P8)

Notably, one of the responses indicated the search for creative solutions to enable the evolution of accounting also would secure lectures' and universities' positions by making them more competitive:

I mean, I think in accounting we have to be innovative. So, we have to be innovative to compete. (P4)

Similarly, P17 suggested that accounting research still needs to grow in order to sustain and establish accounting as an academic subject. P10 noted that accounting is in a favourable position, as there is a scope for growth of accounting provision:

I think there is still plenty of scope for growth and I think that the evidence for that is here...We are still recruiting in the accounting nearly 3 times more students effectively as we did nearly 5 years ago at the undergraduate level. (P10)

Overall, the responses indicated that accounting is not homogenous but a two-sided subject that has vocational - technical and critical - academic aspects (Parker, 2007; Humphrey, 2005). Efforts at interdisciplinary engagement were necessary to avoid stagnation of the

accounting discipline in higher education, contributing to securing a uniqueness in universities' contribution to accounting education.

A potential explanation of the tension within the subject is offered by the concept of the epochal (epistemic) change (Freire, 2005; Birkin and Polesie, 2012). Here, one can observe the motion of change that leads to growing clashes between the learning of current techniques (oppressor interest informed reality) and efforts in conceptual improvement of existing tools, driven by sustainable development assumptions (cultural change towards eco-Civilisation). Notably, there is an understanding that 'housing the oppressor', i.e. applying accounting with the aim to serve financial interest of the capital-holders, is a short-terministic approach. Such an approach poses a threat to the long-term existence of accounting as a discipline if accounting academics and practitioners do not re-think its wider social contribution.

5.5. The present and future of accounting research development

Critical accounting research has a commitment to create and disseminate a body of research knowledge that challenges dogmatic assumptions which exist both in accounting practice and accounting education. The critical strands of accounting research encompass a range of approaches that question the dominant force of traditional vested interests in accounting, particularly the interests of capital-holders. (Deegan, 2016)

In the light of the Freirean dialogical education model, it is the critical researcher who can take on the role of revolutionary leaders. The leader who facilitates learning which leads to conscientization of the oppressed that results in the 'cultural revolution' and the epochal change (Freire, 2005). The final interview question asked: *what are your views on the critical research perspective in its current place and future place/where is it going?* was aimed to gauge the contextual understanding of the role and the future of the critical accounting research. With that, the intention was to see whether the area of research continues to grow in the overall field of accounting and challenge the existing dominant forces within the traditional accounting perspective.

The analysis of the data resulted in the emergence of four visible themes: *multiple understanding of the term 'critical accounting research'; critical accounting research in*

accounting education; critique of the critical accounting research community; future development of critical research.

5.5.1. Multiple understandings of the term ‘critical accounting research’

P1 raised the point that currently some confusion exists in the use of the term 'critical accounting'. For some the term 'critical accounting research' refers to research guided by Marxist theories. Others associate the term with any research that opposed mainstream views of accounting.

Some professors (P19, P18, P15) indeed used the term 'critical' as an overarching term for a movement in accounting that is growing and evolving, splitting into different branches and directions. In conjunction with use of the term 'critical', social and environmental accounting (SEA) research appeared as the topic in responses:

There are a lot of overlaps between SEA and critical accounting. (P18)

Similarly, P15 also noted that there was a lot of overlapping work done in both critical and SEA research. However, P15 highlighted that there were complexities in the research identities when it came to SEA and critical accounting research:

So, I think to me there are some people that are definitely both but some people maybe not. But some might be social and environmental accounting researchers that are not critical and some critical accounting research shows that they are not social and environmental and not be particularly interested in sustainability. (P15)

However, a number of responses indicated that critical and SEA research belong to separate research camps (P26, P22, P24, P20) with complex relations. The responses echoed a previously discussed overlap between critical perspectives in accounting (CPA) with the social and environmental accounting (SEA) research (see Chapter Two, Figure 2.1 for discussion). Moreover, there were variations in the view of these relations. For example, P20 said that SEA researchers see themselves as part of a critical movement, however, they did not fully identify themselves with the critical research branch. P22 saw that there was a tension between critical and social environmental accounting research. The respondent also indicated that there was a split in the SEA camp where some research was captured by traditional managerial stakeholders. P22 acknowledged, however, that SEA research still has the potential to facilitate alternative to profit maximisation discourse. Similarly, P24 saw the two communities as separate camps but again the view of the two camps were not static.

Notably, P24 suggested that two types of research were united by plurality of methodological approaches and allowed a researcher simultaneously to belong to both without a need for making a distinction:

SEA covers a broad spectrum from very kind of positive type work to very very interpretivist and ethnomethodological kinds of observations. I always considered myself as a part of two communities, I have not made a distinction there. (P24)

The multiplicity in the approaches to critical and social environmental accounting indicates that the anti-oppression (critical) movement within accounting may have not yet developed its full strength to form a united counter-power to the currently prevailing hegemonic forces. This comes as no surprise as the call for unity was seen as a relatively recent development (Tinker and Gray, 2003) and that still a lot of work needs to be done in order to reach strength in the unity (Deegan, 2016; Owen, 2008; Guthrie & Parker, 2011; Parker, 2011, 2014). Equally, however, the ‘messiness in the understanding’ of the critical can be seen as evolving dialogical engagement (Bebbington, Brown, Frame & Thomson, 2007) with the critical research field in its wider sense. The presence of multiple views and ideas is indicative of a dialogic educational model where knowledge is fixed and readily available but is co-created among those engaged in the discussion, i.e. the praxis (Freire, 2005)

5.5.2. The importance of critical accounting research for critical accounting education

The recurring references to accounting education formed the second theme from the responses’ analysis. Professors saw the importance of critical accounting education in both senses of the meaning of ‘critical’. Critical as being able to question and critique information presented in the education process, as well as incorporating into the accounting curriculum material from ‘critical’ research movements.

A number of issues were raised by the respondents in relation to bringing critical perspectives into accounting education. P21 saw that critical research theories play an important role in bringing different perspectives on the accepted phenomenon. However, the professors noted that a lack of expansion in the accounting curriculum was fuelled by the imbalance in accounting faculty members' research interest. The visible lack of research variety introduced in the early stages of students’ learning perpetuated the problem further. Combined the problems adversely affecting the long-term critical research development. The issues resulted in difficulty recruiting a balanced range of academics causing problems for the continuity of the research area.

Some of the responses helped to delve into the causes of the problem. P11 indicated that the dangerous research/practice gap started at undergraduate level, leading to learner disengagement. This was caused by the failure of accounting educators to convey to students the social nature of accounting. Adding to the insights, P23 noted that sustainability is positioned in accounting teaching as non-central and also marginalised in business. Such a position, according to P23 was the result of the labelling. Labelled as a ‘critical concept’ sustainability is seen as a non-mainstream and perceived as less important.

P14 indicated that it is the right time to bring sustainability into the curriculum because of a visible growth in intellectual energy. This was complemented with an increased interest in SEA research from the wider academic community:

There are more organisations that are seeking to take meaningful actions on the sustainability agenda. There is a lot more empirical material to observe and analyse than there was 20-30 years ago, when the SEA was a marginal practice in a number of companies... There was limited scope for sustainability accounting research. Now there is a lot more scope because companies are really embracing it. So many aspects of it are now seen in practice. So, there is a lot of that use for the intellectual energy to be used to help study and bring into the curriculum. (P14)

To tackle the problem of non-action and disengagement P24 voiced a need for critical research to move from provocative to transformative:

I think critical accounting is still very strong but it takes up a broader interpretation of what critical accounting is...it should become transformative. ...you are provocative but you have also got to be creative. (P24)

Transformative research has already been a subject of discussion in existing accounting literature (Thomson and Bebbington, 2006) However, from the responses it became evident that the lack of progress in curriculum expansion remains an issue. Some of the answers to the problem were offered in the answers that formed the third theme from data analysis.

5.5.3. Lack of ‘revolutionary leadership’ from the critical accounting research community

The third theme arose from the critique directed towards the critical accounting research community visible in many answers. In relation to the critical research efforts, P12 noted that in many cases the ideas did not move beyond academic efforts and that many critical

researchers used the rise in the prominence of critical accounting research as the means to personal professional achievements:

[The existence of critical research] is a huge achievement in itself. But having said that, I think in earlier years, I remember in the mid 80's, the aspiration was 'We will change accounting education, we will change accounting practices'. But actually, most of those ideas just went through academic journals, where you are lucky if a dozen people read the article and even luckier if a handful actually understood because of all kinds of academic jargon and other things that went into this. So, in many ways academics have never taken the ideas beyond the academy because getting published, getting your CV, getting research grants, getting chairs became the aim. (P12)

The limited outlet for ideas coupled with hard to understand academic jargon may be the reason as to why critical ideas do not affect accounting education. Many other respondents (P9, P4, P26, P1, P19) expressed views similar to P12 which indicated that critical accounting academics struggled to become agents for change. In addition, P26 expressed concern over the inaccessibility of the research stream:

It is a writing club ... inaccessible and closed. (P26)

P9 said that theoretical critique on its own was a good starting point in the critical movement. However, just being critical is not sufficient to bring about changes, which require active engagements:

You have to say where things are going wrong but you have to go that next step and say: 'Right, that is the way it could be turned around', not just throwing stones. (P9)

P19 expressed concern that a lot of research was done for the sake of research as opposed to a kind of shaping agenda - trying to change social and cultural norms.

Furthermore, respondents shared experiences of a growing in the critical community age gap amongst the researchers. The gap poses a danger of stagnation and non-continuity (P4) and leads to failure to take on-board technological opportunities to engage with wider audiences (P2).

Those who reflected on the early career researchers' (ECR) contributions (P8 and P5) questioned its overall quality. Both P8 and P5 noted a visible lack of historical understanding of the subject. P8 shared an observation that the critical research in accounting became a

space for those who are struggling with numbers. P8 also expressed concerns over the lack of depth and rigour in the research:

People are addressing those sorts of interdisciplinary critical issues but they are very happy to do a content analysis of a set of accounts to see what sustainability reports there are. (P8)

However, failure to nurture 'good quality' emerging scholars as researchers may be a manifestation of the issue from the previous generation of the educators, i.e. the critical researcher community. P1 noted that while critical accounting did have a big impact on the UK's accounting research, but the actions were driven by individual researchers in the field. The issue, according to P1, led to critical accounting becoming an area of big names with no future agenda to plan for the next moves.

Some of the critique of the critical camp was linked to evident hypocrisy amongst those researchers who adopted a Marxist approach and denied self-interest and private property in their writings (P13, P25). P13 noted that the credibility of critical research academics to challenge ruling orthodoxy is undermined by their hypocritical position:

The camps kind of exist, there is not a huge amount of interaction between economics informed and critical theory approaches. They got one thing in common: they believe in self-interest. So, a lot of economists believe that self-interest is visible. The critical research believes that everybody acts in self-interest, that is a bad thing - apart from me, because I act in the self-interest, that is a good thing. (P13)

The personal hypocrisy of the critical camp representatives also has been acknowledged by P25:

it [critical accounting research camp] attracted some big names or some big names find themselves in that camp and they typically write leftist pieces. But when you look at the lifestyle of the people who write as they were left wingers they are actually incredibly well-paid and they aspire to high-end luxury items. I am thinking of someone who drives a high-end brand car but would certainly be generally regarded as critical and left-wing. Some of the people that I am thinking about having more than one property and I do not know how that sits with the idea of no private property ownership. (P25)

Overall, the responses here echo two major warnings in Freire's (2005) explanation of the circumstances leading to the failure to enable a dialogical education process. Firstly, with a focus on contributing with writing and research only (in cases as a means of career progressions) critical researchers exhibit Freire's warning that acting as a mere thinker would never lead to radical transformation of the structures. For a true dialogical education model

with action bearing results there needs to be a combination of theory and action by the leaders and people involved (p.126) Freire notes:

‘This discovery cannot be purely intellectual but must involve action; nor can it be limited to mere activism, but must include serious reflection: only then will it be a praxis’ (ibid, p.65).

Engagement without action is destined to become nothing but a fruitless ‘demagogy’ (ibid.). Secondly, the hypocritical behaviour of critical researchers evidences that academics themselves may not be the revolutionary leaders but the oppressed who in the efforts for self-liberation instead turn into ‘sub-oppressor’ (p.45). Freire describes this tendency as common in the stage of the ‘initial struggle of the oppressed’ because the ‘the very structure of their thought has been conditioned by the contradictions of the concrete, existential situation by which they were shaped. Their ideal is to be men; but for them, to be men is to be oppressors. This is their model of humanity.’ (p.45)

5.5.4. Future trajectories of critical research

The third theme that emerged from the data was the future of critical research. Despite the critique, the critical research was seen as a worthy course to pursue, which was valued for its core ideas and contribution. P10 provided an underlying understanding shared by the respondent in relation to the core aims of critical work:

I think critical research is always going to be with us. Because one of the reasons why people become ‘accounting academics’ is because we are sceptical about the claims made within the accounting profession and within large organisations using accounting and we feel we want to challenge those claims. (P10)

However, many (P2, P9, P17, P11, P14, P20 P24) answers indicated that critical research was as a point of change:

I think the movement goes through different phases. (P2)

The idea was elaborated in the answers of P14 who suggested that there were narrow and wide shapes of critical accounting. The narrow - purely critical has done its job and was no longer enough to move towards changes. The professor highlighted a need to move away from narrow critical towards using interdisciplinary, engagement and accessibility concepts as ways to imagine and further critical research.

A range of ways to address the widening of critical research were proposed. P2 saw that critical thinking is evolving into seeking ways of being useful and co-operating. He noted the importance of engagement with practice as a means to such development. Several other respondents (P17, P20, P11) saw sustainability as a guide for a broader critical accounting thinking:

The very early days of environmental accounting saw the environment separate from the social and economic system as a whole. But once you get into sustainability then of course it is all linked-in. (P20)

Another professor's views (P11) echoed the need to follow the sustainability agenda argument. In the view of the respondent, the radical agenda, while remaining very important, has evolved. To enable the move P9 highlighted that research approach calls for a combination of pragmatism and being critical about reality. The need to move narrow critical research into the realm of empirical pragmatism was also articulated in a response from P24. From this professor's perspective, such need could have been facilitated by amalgamation of SEA and critical research branches. P24 also saw a need to join forces given their complementary qualities:

If you look at the two communities, you see people who tend to self-label themselves as 'critical' are typically very good at theoretical work but they tend to be rather poor at empirical work...But I think that as a SEA researcher we are trying kind of being strong empirically. And I think that early SEA work was quite under theorised and the critical stuff was under empiricised...I think the two of them start...well there is a group of people that start to come together. (P24)

P14 provided another take on the relation between sustainable development and critical research. In the collective move towards a goal of sustainable development, he saw the necessity for critical research to become wider and to engage with practice.

The above-reported findings on the shortcoming of the critical research contribution resonates with central problem of failing to facilitate a liberating pedagogy:

'How can the oppressed, as divided, unauthentic beings, participate in developing the pedagogy of their liberation? Only as they discover themselves to be 'hosts' of the oppressor can they contribute to the midwifery of their liberating pedagogy. Liberation is a childbirth and a painful one'. (Freire, 2005, pp.48-49)

In accounting literature, Gray (2019) states that the move towards embracing sustainability in accounting education must be a struggle. In line with Freire's idea of liberation as 'childbirth' Gray (2019) writes:

'If the educator and the student are not feeling uncomfortable and fundamentally challenged, then we are probably not looking at either sustainability or education'.

Likewise, Gallhofer et.al (2015) note that feeling uncomfortable is a core element emancipatory accounting.

The evidence collected indicates that delay in the changes towards embracing sustainability may be also attributable to the lack of 'revolutionary leadership' from the critical accounting research community. The findings indicate a need to further the enquiry into the critical research community role in transformative changes to search for action informed dialogical engagement.

5.6. Summary

This chapter provides findings from semi-structured interviews with twenty six UK accounting professors. The interviews were chosen as the method of deriving evidence to answer the first research question RQ1: *What is the context of the UK's university accounting education and the scope of the accounting lecturers' role as the MKO in this education process?* The thematic analysis followed the structure of the interview protocol (see Appendix 1) and looked at the understanding of the concept of sustainability in relation to accounting and accounting education; the position of the lecturers and the scope of their power in the accounting education process; the outcome and trajectory of the accounting education; and views on place, role and the future of the critical accounting research.

Responses showed that the concept of sustainability carries a multiplicity of meanings. However, the data also showed there is an underlying agreement that the current generation has a responsibility to leave the world a better place. The existence of plurality in the views on sustainability indicates that in the context of accounting research the understanding is not fixed to an agreed definition. Instead such a variety of views may be indicative of an on-going move in the conceptual understanding of the topic, i.e. the epistemic change (Birkin and Polesie, 2012). The situation is either reflective of or parallel to that in the wider higher

education field (Gough and Scott, 2009). Both the educators and the students are required to actively contemplate as to what constitutes sustainability and its relation to accounting (Gray, 2019). Furthermore, the interviewees' evidence alludes to the need for a dialogical education model that allows co-creation of the praxis of sustainability in accounting, as there is no 'fixed' answer. There were different views as to how accounting is linked to sustainability, which included accounting as a tool for sustainable development; accounting and sustainability as mutually supporting concepts; and sustainability as the framework for re-designing accounting. In the latter view, SDGs were considered as a starting point to guide the changes. The interviewees also acknowledge the need to build sustainable development ideas into the curriculum. The professors offered criticism of current efforts and the extent that the topic is introduced in accounting education. Furthermore, the responsibility was placed with the lecturer.

The analysis of the second interview question showed an overall agreement that an accounting lecturer had a position of powerful MKO (Vygotsky, 1978) with ability to influence the education process. Some variation in views on the extent of the scope of the influence were observed. The responses identified a range of external factors that may reduce the scope of the lecturer's power. In particular four external factors were identified (1) university structures, (2) professional bodies' accreditation requirements, (4) peer influence and (5) student-related pressures. The findings echoed existing concerns (Hopper, 2013) but indicated that it may be the case of lecturers choosing to 'surrender' their power when faced with these factors. The findings showed that the driving factor behind individual engagement with curriculum expansion is the internal to a lecturer's commitment to knowledge dissemination. Furthermore, the evidence indicated that the level of commitment was determined by a range of factors that included both a prior initialised view of accounting reality, e.g. professional background, engagement in research and individual research interest, teaching experience. Personal traits, commitment to teaching and acceptance of entrusted responsibility also played an important role in the decision to engage with the critical curriculum development.

The trajectory of accounting education was examined through the third question. The results indicated that some degree of pessimism exists over the growth of vocational aspects of accounting degrees. At the extreme end some questioned the future need of accounting education as a university option. A range of factors were established to push toward a narrow

technical curriculum and include revenue pursuit; management systems; league table performance; teaching staff background and professional focus lead to the concerns. Despite the presence of pessimistic outlooks, many were confident that accounting education would have its place in university provision. The professors also noted a growing demand for accounting education. The growth was opening opportunities to design accounting curriculum suitable for the education of open-minded professionals. However, this required effort and creativity from the educators.

The professors' responses to question four that asked about the outcome of the process highlighted the necessity to consider students' view from their primary socialisation (Berger and Luckmann, 1966). There were also visible concerns that narrow technical provision excludes those students who want to engage in learning the broader accounting concepts.

Question five examined views on the critical accounting research, given the existing concern about visible delay in the critical research outcomes entering the accounting curriculum (Matten and Moon, 2004; Low et al., 2008; Hopper, 2013; Louw, 2014). The analysis of the data generated four visible themes in the responses. The themes ranged from the understanding of the term and its place in education to critiquing academic community actions and suggesting ways to take this movement forward.

Theme one: *understanding of the term 'critical accounting research'?* Here the responses indicated the existence of multiple views as to what is meant by the term 'critical' research. Two main perceptions of the term came through: critical accounting research in its original meaning, i.e. theoretical critique of the dominant in the traditional accounting assumptions. The other view of the critical was in a wider sense, i.e. an accounting research branch that acts as a conceptual umbrella to all non-traditional accounting research.

The responses indicated that there was no clear-cut line as to what is meant by the term critical research. There was the critical research as research that adopted a Marxism-informed theoretical lens. However, the term also referred to non-mainstream accounting research approaches where the Marxist-critical shared many common grounds with the SEA branch of accounting research. The responses showed that the term critical, aside from its original meaning has evolved beyond the existing categorisation of accounting, which lacks the nuances of the evolution in and between the interpretative and critical accounting research

branches (Chua, 1986; Brown and Frazer, 2006). Instead, it includes complex and dynamic relations between SEA and critical accounting research areas.

Theme two, contained thoughts around the *place of critical research in accounting education*. The respondents emphasised the value of critical perspectives in accounting education. At the same time, there were calls to move away from theoretical discussion to more transformative actions of expanding curriculum. Transformative educational research has already been a subject of discussion in the existing accounting literature (Thomson and Bebbington, 2006) However, similar to existing concerns (Hopper, 2019; Gray, 2013, Duff and Marriott, 2017) the responses also indicated that lack of progress in enrichment of the accounting curriculum remains an issue.

The focus in theme three *critique of the critical accounting research community* responses was directed on a range of aspects of the academic community that impede the development and growth of this area of research. The identified problems visibly echoed Freire's (2005) warnings about pitfalls when pursuing transformative education. In particular, it was highlighted that the original critical accounting research was subjected to critique for its lack of future direction, due to career advancement driven research and issue of hypocritical existence. Freire (2005) referred to the issue as 'housing the oppressor' whereby while trying to re-educate those in one's immediate teaching circle the educator pursues the support of the oppressor on a personal level. Freire warned that such efforts cannot and will not yield any transformational changes to the learners' conscience.

Lastly, theme four contained reflections on *how to develop the wider critical accounting field* and to harness growing interest and support for research branches within. This theme included the respondents' views on the future development in the field of critical research. There were calls for connection between sustainable development ideas. Respondents highlighted that as a conceptual framework sustainability offered an opportunity to be involved in impactful interdisciplinary critical research.

Overall, in conjunction with each of the questions, the analysis revealed a pattern of factors that were seen as the barriers to the widening of the undergraduate accounting curriculum. In particular, the level of commitment reflected the ability to act as revolutionary leaders applied not only to the lecturers but also to the critical accounting academics. The next

chapter extends the examination and offers in-depth insight by presenting the results from lecturers' interviews analysis.

Chapter Six: Lecturers' interview analysis

In the theoretical framework constructed in Chapter Three the lecturer was identified as the most influential More Knowledgeable Other (MKO) (Vygotsky, 1978) in the accounting education process. The interviews with the professors in Chapter Five confirmed this position of the lecturer to a certain extent. The interviews also showed that some external factors impacted on lecturers' ability to influence the curriculum. However, the ability to facilitate learners' conscientization was linked to lecturers' internal levels of commitment to knowledge dissemination. A commitment determined by lecturers' prior professional reality internalisation, acceptance of entrusted (informal) responsibility, personality traits, approach to teaching and teaching experience. In this context, Chapter Six is set to answer the 2nd research question: *What are MKO's views on sustainability in relation to accounting and accounting education and the MKO's self-perception of their role and place in the education process?* Using findings from the semi-structured interviews with accounting lecturers, i.e. the MKOs, this chapter contributes with further evidence to the overall aim of examining the presence of sustainability in university accounting education processes.

The chapter is structured as follows. Part 1 clarifies lecturer's self-perception of their scope to influence the education process. It shows that in accounting lecturers' see themselves, as the powerful MKO is the undergraduate education process. Part 2 presents findings about the views held by lecturers on sustainability. These views, foundational to teaching-related decisions, differ amongst the educators and form five distinctive categories. In the light of these categories, Part 3 discusses findings about lecturers' views on content, outcome and methods in respect to the undergraduate accounting education process. Part 4 presents lecturer academic and professional background information and the data collected from the pre-interview questions. Part 5 offers a chapter summary that brings together findings in relation to the observed themes and sub-themes.

6.1. Lecturer as the MKO: Lecturers' view on their scope to influence the education process

When asked about the scope to influence the education process none of the lecturers saw their position as being fully restricted. Many (L16, L8, L7, L15, and L3) noted that they have freedom to influence the content and the context along with the delivery methods of the course (module):

The decision at the end of the day would be mine. I toy with the idea as to whether I could try it. (L8)

I do think the individual module leaders have a lot of power in terms of determining the content, although you have got your learning outcomes and you could change those learning outcomes, particularly if they are quite vague you can really do what you want. (L3)

Some believed that as academics lecturers were in a position to influence a wider agenda:

I think we (academics at universities) are in the best position and we could shift the agenda. (L17)

Lecturers (L13, L7, and L15) also acknowledged that even with accreditation requirements there was plenty of scope to fit the topics related to lecturer's own interest:

I think 50% of the module contents and assessment are likely to be dictated by those accrediting accounting bodies. There is not much flexibility within that. But I think 50% for me to choose from is still there. There are a few restrictions but it is not like there is nothing you can do on your own, a lot of things you can. (L13)

My content is driven by my own interest and accreditations. (L7)

I am free to do what I want to do on my module as long as it is not a part of a professional body exemption and in which case there are constraints but I brought my own content as well. (L15)

The responses supported professorial views that lecturers have academic freedom and can bring their own agenda into the teaching. The responses also provided a counter argument to the view that professional bodies have a paralysing effect on the lecturers' scope to influence the education process (Hopper, 2013).

Furthermore, similar to the professors' observations, answers indicated that lecturers might deliberately choose not to exercise their academic freedom. One lecturer indicated that such choice is driven by the lack of experience and knowledge of different (formal and informal) ways of dealing with changes within the higher education systems (L12). Another lecturer identified the fear of wasting time or failing with experiment within a course (L1). A more critical explanation suggested that individual lecturers actively choose not to accept entrusted responsibility (L15), deliberately stick to 'I do as I am told' professional approach to teaching (L18) and laziness (L15).

6.2. MKOs views of sustainability in relation to accounting education and accounting.

Freire (2005) notes that freedom to teach is not sufficient for enabling a truly dialogical education. The educator also needs to be free from being ideologically oppressed. Data analysis showed that lecturers' understanding of sustainability and its relevance to accounting and accounting education guided their approach to incorporation of the ideas into the curriculum. This understanding is conditioned by the lecturer's primary internalised general knowledge as well as secondary socialisation over the course of a professional and teaching development path (Berger and Luckmann, 1966). The understanding can reflect the dominant at the time social and organisational ideologies (Freire, 2005). From a Freirean perspective, the understanding can be translated into the levels of commitment to contribute to the social and individual development along with attainment of self-realisation (Freire, 2005, 2018; Shim, 2008). In the process of coding responses to the question about lecturers' understanding of sustainability and its relevance to accounting and accounting education five themes were identified: (1) *sustainability is not compatible with accounting*; (2) *sustainability is secondary to technical accounting*; (3) *sustainability as aspects in the future business environment*; (4) *sustainability is the future of the 'outside' world for business to consider and* (5) *sustainability as a foundation to a different accounting approach*.

6.2.1. Theme 1: Sustainability is not compatible with accounting

Lecturers in this group may have agreed about the need for humankind to move towards sustainable living. However, accounting (with the focus on the financial aspect) to them was a technical tool for calculating financial performance and had no common ground with sustainability. Consequently, accounting and sustainable development were difficult to reconcile:

Financial accounting, I do not see it [sustainability] related, no ...we do not care whether our employees are happy or not, or whether our stock damages the environment or not. We do not care...Management accounting maybe we should consider sustainability but I am not sure. (L16)

In their answers, the lecturers also showed an appreciation of the need for students to consider sustainable development. However, they noted that teaching technical content in a bid to satisfy the demands of the current job market was their priority. To these lecturers' the critical skills associated with an understanding of the future development trajectories in accounting were incompatible with technical skills:

Accounting students definitely should be made aware of the relevance of sustainability to accounting. But my concern is that some of the students may want to become an accountant in the future, they want to have the skill first and then want to have critical thinking. But it is quite difficult to combine - critical thinking and the skill together to be honest - the difference between technical and critical. (L16)

6.2.2. Theme 2: Sustainability is secondary to technical accounting

Here the lecturers saw sustainability as secondary to the technical imperatives of accounting and finance. They did not reject the idea of including sustainability into the teaching though only when the technical skills were mastered:

If you look at education, I would not say we should start teaching this [sustainability] in the 1st year. Because for example if your accounting students understand all the necessary technical [skills] you need, then you come to the highest level to understand how you can use those technical skills available to you to contribute to the sustainable world. Otherwise, just to say sustainability makes no sense to students because they could not understand what is meant by sustainability and what it means for accounting - a contribution of accounting to sustainability. (L4).

Sustainability was an ‘external topic’, which could not be examined unless students had a clear understanding of the universally agreed technical basis of existing accounting and finance theory. ‘Sustainable thinking’ had a potential to allow students to re-think accounting but it was something to consider only after learners mastered existing technical accounting frameworks. Here, the lecturer's responsibility was focused on the development of students’ technical and related professional skills:

We have a responsibility to our students to make them understand theories of accounting practices because accounting is a specific subject...because accounting requires a student with basic technical knowledge. Without that, they could not be a successful professional and that is why ACCA is asking for examinations. (L4)

Such an ‘extreme’ technical approach to accounting is a cause for concern. From Vygotsky’s educational process perspective (Vygotsky, 1978) it was established earlier (see Chapter 3, Figure 3.6) and further confirmed from the interviews with accounting professors in Chapter Five that accounting lecturer is the central More Knowledgeable Other (MKO) in the process. Given MKO’s scope to influence the choice of socially and historically constructed accounting activities, Vygotsky’s theory offers some explanation to the issue of stagnation in the accounting curriculum. It helps to clarify that accounting lecturers see that accounting as a technical fixed tool which has little relevance to sustainability – such views inform their teaching. Hence, the learners offered no opportunities to engage in activities that nurtures

their own understanding of relations between sustainability and accounting. However, equally such explanation does not offer further insights into the ways out of the problem and puts constraints on the use of theory.

From a Freirean perspective, the above two approaches pave the road to a fully ‘banking style’ of education where a lecturer is ‘depositing’ accounting-related practical skills. The dialogical education model is not compatible here since lecturers are the ‘oppressed’, i.e. they accept the dominant position of those whose interest is represented by the current accounting practices. The lecturers take for granted the existing social arrangements and view accounting as formed and unchangeable. Furthermore, lecturers see their role as a technical information transmitter who makes choices not with but for students (Freire, 2005, p.73). They put the needs of capital holder/future employer first and work on the assumption that employment is the reason for the students’ choice of accounting education. Therefore only the ‘now’ part of the higher education contribution (McLaren and Farahmandpur, 2002) becomes fulfilled. With such views the lecturers’ may have the ability to offer the education for the ‘future’ through the dialogical approach (ibid.)

6.2.3. Theme 3: Sustainability as aspects of the future business environment

A number of responses expressed notable concerns about future sustainability. Lecturers showed appreciation that in the future a ‘business-as-usual-approach’ will not be sufficient:

So, it is gonna change the way businesses work and what prices are charged for goods, so the people who are coming through our courses, they would need to understand that and have an open mind about how things are going to change in the future. (L5)

Nevertheless, accounting and economic imperatives continued to hold centre stage in this group. Sustainability was understood as an external threat/opportunity. Lecturers saw that attention must be paid to changes that occur in the context of business survival. The role of accounting education was to raise awareness of social and environmental change in order to prepare students to be ready to protect business interests. The business environment was taken as a given state of matter and any expectation contradicting profit maximisation was considered as ‘foreign’ and potentially threatening ‘bodies’. The existing arrangements were accepted and the role of accounting was interpreted in its traditional sense:

If it is financial accounting, accountants need to report financial information, yes. So that is basically the main role for financial accountants, but you have another kind of subdisciplines of accounting where you have management accountants who are more interested in also non-financial information, to kind of help management to make decisions. And sometimes also the

scope of financial accounting is beyond just numbers if you think about some disclosures made in the annual report, in the front end of the report before the financial statements. (L5)

In this response group, the acceptance of the inevitability of 'cultural' changes is starting to become a feature of individual thinking. Lecturers appear to be between two types of cultural actions described by Freire. They both perpetuated established in the interest of the dominant elites myths - cultural domination, while at the same time the lecturers contemplate the necessity of cultural action as liberation - cultural synthesis (Freire, 2005, p.178-179). However, the lecturers' views here still evidence the 'oppressed mindset' as it is not the awakening of critical consciousness but the preservation of the existing structures through adaptations is the focus of accounting education. The students are taught to 'internalise the paternal authority' and accept the myths of the need to support the capital-holders' profit maximisation interest as the superior ones (ibid, pp.154 - 155).

6.2.4. Theme 4: Sustainability is the future of the 'outside' world for business to adapt to

A visible shift in perception of the outside world was observed in this set of responses. Sustainability was seen as the state of the future world order which business needs to adapt in order to survive:

I think the students should be aware of sustainability because...the role they are going to have in the future. You need to understand that it is more than just one profit box. (L7)

Thinking outside the box, thinking about these new things and these changes in the environment. (L10)

However, while sustainability is given a central stage, it is not understood as an integral part of the accounting system. Instead, it is viewed as something that will substantially impact on the sort of information demanded from the accountants in the future. The accountants play a passive role in collecting and processing this data rather than actively informing strategies, risk assessments and action plans:

It is collecting together the information and preparing it in such a way that you can deliver it to the others. So, it is not making your decisions yourself, it is just helping to provide the relevant facts when somebody says 'we are thinking of going into that line of business' or 'we think of doing that'...You can help prepare things, that give them costs, profits and then they can go away and make a decision. (L7)

Similarly, to the previous theme, the responses here indicate awareness of the growing social importance of sustainable development. The lecturers also perceive that the future for the role of accounting and accountants is uncertain. However, sustainability is viewed throughout the

prism of traditional accounting with a focus on adapting existing accounting methods rather than co-exploring limitations and alternatives in the process of accounting education.

From a Freirean perspective (Freire, 2005) the responses indicate lecturers' willingness to be open-minded about the accounting praxis in the context of the bigger social demands. The educators are starting to question what accounting has to offer in the advent of social pressures to move towards sustainable living. However, the separation of business and the wider social contents is still present in these themes. If interpreted through Vygotsky's (1978) learning process framework, these lecturers are choosing the didactic one-way style of teacher-learner interaction. They purposely choose to use 'socially and historically 'accepted' activities at the cost of incorporating the ideas that have not yet found their full recognition in the society.

The responses indicate that the lecturers 'house the oppressor', i.e. his or her educational actions support the internalised social arrangements, perpetuating the 'accepted' 'the myth' of the dominant version of reality in society. Such views may also be the case of 'adopted role', i.e. the manipulation of secondary socialisation where in a professional context an individual's choose to comply with what is seen as 'accepted' in the area ideas despite these ideas being contradictory to his/her general view of reality (Berger and Luckmann, 1966).

6.2.5. Theme 5: Sustainability as a philosophical foundation for a new kind of accounting

Not all of the lecturers took a conservative view of accounting. Some felt that the sustainable development movement offers the opportunity to juxtapose existing accounting systems with an alternate desired state of social and environmental arrangements:

Sustainability as a word is very widely used now but by the end of the day it has got to imply that there is some sort of ecological, physical sustainability, within [this] there is a new Civilisation on the basis that we interact and protect nature and that gives you quite a different basis to build on compared to say, capitalism. (L11)

From this position, the accounting 'craft' must respond to growing demands to capture and reflect the complexity of interactions between businesses, society and the environment.

Sustainability provides a possible foundation for accounting because the role of accounting is seen as moving beyond the realm of assessing only economic performance:

Accounting now is a kind of performance appraisal reporting. And I say that because the basis... is no longer in terms of finance or even numbers because you are addressing a lot of interactions. (L11)

Embedding sustainability thinking in the education process was essential since the lecturers' saw their role as educating a 'new breed' (L2) of professionals:

We train a new breed of accountants so if we do not get them to understand this now and make it the relevant part of their studies how will they be practising it when they are going out there? We have got to help them to internalise that process and make it a part of them.
(L2)

Within this theme, sustainability is a philosophical foundation. The theme represented the views of those who see the incompatibility of sustainability thinking with the profit-maximisation assumptions underlying current accounting practices (Thomson, 2015). The lecturers are willing to move beyond the simple technical and integrate the uncertainties and complexities of the wider social demands on accounting. These lecturers are at the forefront of the epochal changes' recognition, and their responses indicate that they are delivering or aiming to deliver an emancipatory accounting education.

However, Freire (2005, p. 87) warns that 'the word would change into idle chatter, into verbalism, into an alienated and alienating 'blah' if it is not supported by a corresponding action. Therefore a mere appreciation that sustainability provides a philosophical foundation does not necessarily lead to student' critical awakening. In order to develop a truly dialogical education process, the lecturers have to be willing to accept their own lack of knowledge in the future and to be prepared to co-construct this side of the education process together with the learners (Freire, 2005).

6.2.6. Summary of lecturers' understanding of sustainability

A summary of the lecturers' understanding of sustainability in relation to accounting and accounting education presented in Table 6.1. The table shows that the lecturers' understanding varies from seeing sustainability and accounting as not compatible to suggesting that sustainability should be adopted as the underlying philosophy in accounting education.

Approaches in lecturers' understanding of sustainability in relation to accounting and accounting education	Theme 1: <i>Sustainability is not compatible with accounting</i>	Theme 2: <i>Sustainability is secondary to technical accounting</i>	Theme 3: <i>Sustainability as aspects in the future business environment</i>	Theme 4: <i>Sustainability is the future of the 'outside' world for business to adapt to</i>	Theme 5: <i>Sustainability as a philosophical foundation for a new kind of accounting</i>
→→→→ → move in the underlying philosophical assumptions towards new episteme/epoch → →→→→					
Accounting and sustainability	conceptual Incompatibility	technical foundation as a prerequisite for further thinking -	external threat or opportunity for a business -Items that may collide with business	force of the environment that business needs to adapt to when necessary	philosophical foundation
Accounting education and sustainability	subjects are not compatible: Two incompatible concepts - nothing to teach. A topic for debate	student Understanding Issue: Two separate subjects with some common points but teaching requires specialist knowledge	students need to know how to deal: An unexpected event occurring externally to business - teaching to expect and to make it work for business	students need to know how to adapt It is in 'outside' to the business world - teach to adapt	students should be the foundation of their knowledge building - Philosophical foundation in accounting education

Table 6.1 Thematic presentations of accounting lecturers' understanding of sustainability in relation to accounting and accounting education

The lecturers who considered accounting to be a purely technical measurement tool for transactions and decision making, view sustainability and accounting as incompatible with the context of accounting teaching.

In the case of the view of accounting as the medium for accounting for a wider range of interactions, sustainability was seen as a valid theoretical ground to build the accounting education upon in order to educate the 'new breed of accountants'.

Furthermore, considering evident gradient variations in the themes, it can be argued that these themes form dynamic changes (marked with an arrow in Table 6.1). A movement in the accounting lecturers' approaches towards the view of accounting where sustainability is the foundation for accounting praxis can be observed and signifies the ongoing development towards a new episteme (Birkin and Polesie, 2011) or epoch (Freire 2005).

6.3. Accounting MKO's perception of the education process

In the light of the five themes that emerged in the lecturers' understanding of sustainability in relation to accounting and accounting education, the remaining interviews finding about lecturers' views on other aspects of the education process were re-positioned as subthemes. The content of sub themes reflected the interview protocol questions (see Appending 2) and covered the following topics *(1) the underlying understanding of accounting and the role of accounting; (2) the view of ideal outcome from the accounting education process; (3) perceived reality; (4) preferred approach to teaching; and (5) the views on what limits lecturer's ability to influence the education process.*

6.3.1. MKO's views on accounting and the role of the accountant

Table 6.2 presents a summary of how within each individual theme lecturers saw accounting and the role of accountant. These views lay as the foundation to the form and the content of what MKO chooses to deliver in order to build students' professional knowledge and understanding.

Theme 1: Sustainability is not compatible with accounting	Theme 2: Sustainability is secondary to technical accounting	Theme 3: Sustainability as aspects in the future business environment	Theme 4: Sustainability is the future of the 'outside' world for business to consider	Theme 5: <i>Sustainability as a philosophical foundation for a new kind of accounting</i>
<i>views of accounting</i>				
admin process, tool or language for recording economic activities	information provision tool and supporting function for adherence to legal requirements and financial management of the business	supporting function - provides information for both performance evaluation and strategic decision making.	split view: now - numerical economic reality representation for cost-cutting/profit tracking; future - useful decision-making tool beyond purely economic focus	conduit for providing accountability: quantitative and qualitative information measurement and reporting system
<i>view an accountant's role</i>				
supports business decision making with record-keeping and information processing within a given framework; assist with risk assessment	supporting role; information preparer and information communicator.	relevant to owner's wealth maximisation information collector, holder and processor	record-keeping and monitoring/control with direct influence of the decision-making process. Internal guide to the external environment	Information handler within the overall system: disciplinary globalisation - being local to a particular business with global interdisciplinary awareness

Table 6.2 Thematic grouping of the respondent's views on accounting and the role of accountant

Theme 1: Sustainability is not compatible with accounting

Those lecturers who see accounting and sustainability as two separate subjects also put forward a narrower and instrumental view of accounting. The view was far from regarding accounting as a separate area of social science (Mautz, 1963; Lowe & Tinker, 1989) or a tool for progressive change (Atkins et al., 2015; Gallhofer et al., 2015). Instead accounting was presented as either a tool or a language for communicating economic activity:

Accounting is a process of managing and bookkeeping related to all the financial numbers within a business. (L13)

One respondent noted that accounting is a simple admin process, which is mystified and presented as overcomplicated:

Accounting is an administrative process...it is hard but it is a purely administrative procedure that we have chosen as a professional body to make very complicated and impenetrable. (L17)

The respondents in this group indicated that the role of an accountant is to provide a supportive function within the existing context/framework. The support includes both administrative function of record (score)-keeping (L17) and information transmitting with the aim to assist business decision making and risk avoidance (L13).

Theme 2: Sustainability is secondary to technical accounting

For the lecturers who saw sustainability secondary to technical aspects of accounting, accounting was an information provision tool and supporting function for adherence to legal requirements. It also was a tool for assisting with financial management of the business:

Accounting is a means of providing financial information both for the benefits of internal and external users. (L3)

The role of accountant is a supporting one. Given the function of the financial information preparer, the accountant's function was seen as internal 'quality' control of financial information for interested stakeholders (L20). He/she is there to prepare, understand and communicate the information. In a way, the accountant is seen as an interpreter who possesses the knowledge translating financial information into a variety of 'languages':

Technical competence both in relation to the work you are actually doing and being able to produce the work that might be used by others. And being able to explain and interpret that work to others. (L3)

The role was also seen as changing throughout the persons' career. The change that leads to a more advanced understanding of accounting occurs because of on-going training:

The role of an accountant depends on your responsibility. For example, if you are just a junior accountant in the company, I would not expect you to be involve in decision making because you are not in position to do that... if you are not in a management position, you are not involved in the decision-making process, of course, they need to learn their basic technical [skills] for an accountant to use. That is important for you to start your career as an accountant. (L4)

Theme 3: Sustainability as aspects in the future business environment

Those who saw sustainability as a threat and opportunity in the business environment shared their views with the two previous subgroups. Accounting for them was as a supporting function that provided information for both performance evaluation and strategic decision-making:

Accounting, in general, is a supporting function ...providing information to other functions in a company to help them do their job properly. Especially in the area of performance measurement for performance evaluation. (L1)

Using the traditional split of accounting into management and financial functions, accounting was also considered as a tool to drive a business forward (L12).

With the common view that the aim of the business is owners' wealth maximisation, an accountant in this set of responses was viewed as the information collector, holder and processor. Notably, all of the respondents in this group provided a metaphorical association of the accountant's role with other professions. The roles differ, however, ranging from a doctor that prescribes medication (L1) to an interpreter of the numerical and other data in terms of relevance and applicability to management (L12). The role was also described as a policeman of sales and costs (L14).

Theme 4: Sustainability is the future of the 'outside' world for business to adapt to

Those who perceived sustainability to be outside the business environment saw accounting as having a role to translate economic reality for a range of stakeholders:

Accounting is about trying to translate the economic reality of the company, economic transactions into accounting language to be able to report at the end of the year to be used by all different stakeholders. (L5)

However, one respondent indicated that profit tracking was central in the application of accounting (L19). Another aligned accounting with the information provided for strategic business decision-making (L7).

A notable difference in the shift of the views was evident in acknowledgement of the limitations in the application of current accounting. In particular, problems associated with the focus on numerical information and use of accounting as the cost-controlling mechanism was highlighted (L9). Moreover, the response included a critical reflection in the context of education on what is being presented as the reality of accounting by the accounting bodies:

Accounting is being able to account for the cost of capital, labour, the cost of the assets. To be able to make sure that we can extract as much value for the owners of capital. That is what I see is the underlying thing that professional accountants are trying to infiltrate students [with]. I personally think that is what the professional bodies are trying to inculcate the students with. (L15)

Despite the prevalent view that the underlying role of accounting is record-keeping and monitoring/control, many highlighted the central position of the accountant (L7) and L18 suggested that the accountant and the finance director ‘run the business from behind the scenes’. There was also a view that an accountant is a business’s ‘internal guide’ to a wider socio-economic environment outside business:

A good accountant needs to go beyond the numbers and be thinking about everything and be updated and be in tune with what is happening outside the company, outside the business environment. And try to make it responsible or encourage managers to make responsible decisions. (L9)

Theme 5: Sustainability as a philosophical foundation for a new kind of accounting

The concept of accounting amongst those for whom sustainability is an underlying conceptual platform, means their thinking moved beyond the traditional meaning attached by other lecturers. The focus extended beyond business interest only, the accounting role grew to a bigger social role to act as ‘conduit for providing accountability’ (L2). While from the process perspective the role of accounting remains within the realm of measurement provision and reporting, the respondents saw the need for the information to be both qualitative and quantitative...and go beyond numbers in assisting with decision making:

Accounting should actually play a bigger role. I mean all the problems that we have in the world are accounting related because companies talk about social and environmental in terms of CSR, corporate governance etc. but when...they are measured in terms of their performance those aspects just do not come into the picture. (L6)

Within this group the role of the accountant in the new emerging episteme becomes a case of disciplinary globalisation - being local to a particular discipline with global interdisciplinary awareness:

Traditionally the accounting role is to prepare the financial statements if you are a managerial accountant to do the analysis and things like that about how businesses are doing. Those are the traditional roles of the accountants and I do not think accounting education has yet got into the point of the things that I am talking about from the research side as a critical accountant. (L6)

Overall responses indicated a split view of accounting and duality in the role of an accountant. In Themes One, Two and Three accounting was seen as numerical representation of existing economic reality representation for cost cutting/profit tracking. Lecturers in Theme Four took accounting beyond purely economic focus. They positioned accounting as having a direct impact on the future and considered its usefulness as a decision-making tool. The accountant’s role was both supporting while at the same time central in decision making and hence strategically influential. Here the lecturers combine acceptance of existing arrangements but indicate a need to re-think the theoretical underpinnings of what is being presented as firm reality. According to Freire (2005) as a human being these lecturers are ready and open to enter into a critical dialogue that also contributes to their personal considerations. They themselves are not ready to be the revolutionary leaders of change but they are open to understanding that the reality may be different. Those who favoured the idea of ‘cultural revolution’ in the field of accounting (Theme Five) also saw accounting as conduit for accountability rather than an economic performance measuring tool.

6.3.2. MKO’s views on the outcome from the undergraduate accounting education process

Table 6.3 presents a summary of what lecturers saw as the ideal outcome from the undergraduate accounting education process within each individual theme. The views of the ideal outcome also inform the MKO’s decision on the educational process.

Theme 1: Sustainability is not compatible with accounting	Theme 2: Sustainability is secondary to technical accounting	Theme 3: Sustainability as aspects in the future business environment	Theme 4: Sustainability is the future of the ‘outside’ world for business to consider	Theme 5: <i>Sustainability as a philosophical foundation for a new kind of accounting</i>
<i>the ideal outcome from the undergraduate accounting education process</i>				
technically prepared (within the existing framework); communication skills, conscious appreciation of outside contexts; information literacy	industry-ready students with: technical skills, critical thinking within organisation demands; professional independence; teamwork; interpersonal and communication skills	technical skills with contextual awareness, critical thinking within organisational demands; interpersonal and communication skills	set of traditional skills including technical, analytical and communication skills with the scope for application beyond economic gain only; social awareness for business adaptation; socially literate, independent thinking, open-mindedness to changes, research skills; basic ethics	basic traditional skills i.e. technical, IT, communication and commercial wrapped into the philosophy of interdisciplinary position of accounting; critical thinking through social responsibility, technically prepared communicator able to deal with ecological and social information

Table 6.3 Thematic grouping of MKO’s views on the ideal outcome from the undergraduate accounting education process

Theme 1: Sustainability is not compatible with accounting

With a strong focus on the technical aspects of accounting and the role of accountants, technical abilities and communication were the most frequent themes in this group of responses. The kind of professional educated thought the programme was conditioned by technical preparation within the given framework:

A qualified accountant, he is definitely prepared technically. You can at least say that much very easily. He can do the numbers, he can go through books and accounts. (L16)

The prominence of communication skills was also highlighted, possibly given the view of the role of the accountant as the information transmitter:

Has to be a good communicator, to be able to express things in understandable terms. But also has to understand the context of the recipient of that information...so as not to leave the recipient completely confused and, well, not intimidated (L17)

The third set of skills of noticeable importance was the ability to understand and analyse qualitative factors of the outside context that a business operates in and adapt accordingly:

They have to have a good understanding of the market and industry to ensure that the qualitative aspects of the reporting that they are doing is required. (L13)

Lastly, the notion of information literacy came up as the sub-theme related to the expected graduate accounting student skill:

Information literate. I think it is one of those qualities of our graduates as well. That they should be able to identify what information they need and they should be able to get that information from reliable sources, and then make a decision based on that to address any problems that they have. (L13)

Overall, the skills envisaged for the learners to gain as the result of accounting education were intended to enable the students to fit and to support existing business systems. These views are compatible with existing accounting literature publications with a strong focus on technical understanding and other employability skills (Jackling & De Lange, 2009; Webb & Chaffer, 2016).

Theme 2: Sustainability is secondary to technical

The assumptions that the lecturers are bringing their existing experience to academia formed the basis for the views on the education process:

You are bringing your experience with you. You are teaching what you have been taught in the industry, that experience is coming to life in academia. (L20)

The most common skill acknowledged as being desired for graduates to possess is again technical knowledge and knowledge of rules and regulations (L8). High importance is also placed on understanding of accounting procedures as prescribed by the professional bodies:

We have a responsibility to our students to make them understand theories of accounting practices because accounting is a specific subject...because accounting requires a student with basic technical skills. Without that, they could not be a successful professional and that is why ACCA is asking for examinations. (L4)

Critical thinking skills represented in the concept of the business awareness, i.e. ability to handle the situation to advance of business profit maximisation:

Business awareness - you can't really do your job in isolation without an understanding of the business (L8)

To be able to look at in terms of what that information can contribute to an organisation, maybe what are the flaws in that information. (L3)

Traditional transferable skills such as teamwork, interpersonal and communication skills as well as professional independence also featured in the answers of the respondents in this group:

Good interpersonal skills to get the information...need those soft skills to work as a part of the team. (L8)

They need to be stress-free, they need to be flexible and they need to be open-minded and be able to speak or communicate to the right bodies. The accounting bodies you can say. (L8)

Theme 3: Sustainability as aspects in the future business environment

A job readiness approach was evident in this group of responses:

To get them ready to go straight into a job. (L14)

The values were placed on the skills necessary to secure one's own position in an organisation by assisting with how the business navigation the outside environment:

Especially these days we are teaching and our teaching material is based on practice... because you do not need to be clever and go to your company when you work in the practice and tell them OK "this is a new technique, let's apply it". First, you need to check - is it relevant for your company? (L1)

The traditional set of skills dominated the view on the desired outcome within this group.

The respondents acknowledged the importance of technical skills:

We are giving you a list of statements for ticking boxes... Apply them to your company wherever you work - see, calculate the score at the end. Simple! ...They have to be technically prepared. (L1)

Interpersonal and communication skills were highlighted (L12) as well as the critical thinking/analytical skills in the context of the company benefits (L1, L12).

There was an emphasis on skills necessary for personal professional growth as a means of professional survival:

As an accountant you need technical skills...however, that is very important to sort of lower levels of the accounting departments... As you move up then your financial accountant is again a very technical management accountant...this is where your skill set changes...you need to be able to communicate to the best of the rest of the organisation as to what is going on...Higher up again...a lot of your technical staff are left behind, it is about saying 'Right, these are the numbers, this is what is happening with this organisation. This should be the way forward, how are we going to do this?'. So that is the skills that are required. So you can see that it is very very different depending on where you are in the food chain. (L14)

The response shows that lecturers have an instrumental view of the skills necessary for the accounting graduate. The skills considered as important are those that can secure individual survival and career progression in an organisation. Furthermore, the only type of organisation explicitly mentioned is a business. This is particularly reflective of Berger and Luckmann's (1966) point of 'role manipulation' whereby an individual is socialised into the known certain reality as a means to survival but without adopting it as his/her personal general knowledge.

Visibly in the above three sets of thematic response the priority of university accounting education is attached to the preparation of broadly-skilled industry-ready professionals to serve the business needs. In already given reality, lecturers place the importance of making students into labour-ready subjects. Therefore, consciously, but possibly due to their own state of oppression and therefore unconsciously, the lecturer treats students as an object that needs to be 'filled in' and ready to carry on existing oppressive ideology by teaching them to unquestionably replicate the existing order (Freire, 2005)

Theme 4: Sustainability is the future of the 'outside' world for business to consider

On the par with above-discussed responses, the respondents starting from technical to analytical/critical thinking listed a set of traditional skills. However, the scope of consideration for the skills included the need for focus beyond financial interest business only. In this category, technical was divided into numerical skills:

The accountant needs to be comfortable with numbers...Logical and rational. (L18)

The technical application of accounting with consideration for the wider social impact: it is not just about the understanding of technicality. It is about understanding what those techniques are done in society. (L15)

Similarly, soft transferable skills such as critical thinking in the business context, analytical and communication skills were acknowledged in conjunction with the need to influence decision-making with both internal and external consequences:

Communication skills, presentation skills, interpersonal skills, data analysis skills, business skills, decision-making - they need it all, the full package. (L18)

Really good communication skills, good research skills, to be open to new things and new ideas and not too blinkered. And I suppose good presentation skills, good ways of presenting yourself in oral or written communication as well... I took the technical skills for granted. (L7)

Aside from the 'soft skills' and technical preparations, responses also contain a notion of being flexible in thinking and decision-making given the ever-changing external environment:

The soft skills and the technical skills are like basic parameters to make a start, to make a good start but that goes beyond that. It is the constant changing need for the new skills... be thinking outside the box, thinking about these new things and these changes in the environment. (L9)

One of the respondents also noted the need for having basic work ethics skills:

Should be aware of different ethics and how it could be compromised if you have a relationship with a client. (L7)

Notably in this set of responses lecturers suggested that knowledge of technical skills need not be an aim in itself. Instead the technical and business related skills, necessary to secure potential future employment as a mean to survival, need to take place while acquiring skills such as independent critical thinking (L7, L15, L19), social literacy and awareness (L15, L78), and research skills (L9). Independent thinkers able to think with an open to changes

mind irrespective of contextual circumstances ('existing regime' (L19)) emerges as a theme in one of responses:

Critical evaluation skills. So, first of all, you have got to know the system as it is and then you have got to be able to look at it and critique it. And then see another system and again, not just think that that is the answer to everything but be able to critique that as well. (L7)

Theme 5: Sustainability as a philosophical foundation for a new kind of accounting

Similar to the above theme, there was a clear indication that a university lecturer has two aims to fulfil when working on the delivery of the topics within the university accounting degree. Firstly, the responses indicated that lecturers want students to have skills currently required in the industry to succeed in securing employment following their education stage. Technical, IT, communication and commercial awareness skills were mentioned by the respondents (L2, L6) as necessary to equip the students in order to avoid doing learners a practical disservice. Beyond the need to give students technical preparation for the after-university professional life, the second aim is to build the skills upon a philosophy that enables students to see accounting in the realms of its interdisciplinary impact on the world:

I want them technically prepared for finance because I am on their side and I want them to get jobs and do some work. I have been an accountant myself but that does not stop me understanding and seeing the need for recognising and dealing with, not just in an understanding way, technically competent dealing with...ecology and society. Skill requires not seeing the world in a purely financial way – putting everything in money terms and that is personal skill – to be able to move between these different things (L11)

The respondents highlighted that with the financial side being just one of the aspects where accounting contributes to the decision making. At the end of the education process, students must come out being able to deal with the ecological and social aspects of accounting in decision making along with the financial one.

Overall, the findings here suggest many MKOs carry banking views in relation to what they would expect to see as an outcome of accounting education. Emphasis on the technicalities and focus on financial needs of business alone without consideration for the wider context indicate that the lecturers house the oppressors. They may need to be 'freed' themselves before they can start contemplating education arrangements beyond banking.

However, given the duality in the nature of accounting education the study of the current structures of accounting is necessary for two reasons that appear to be complementary. Firstly, educators have an obligation to enable students to secure employment, i.e. the means to future existence, the ‘now’. Secondly, it is necessary to enable learners to have a starting point for critique and learn to understand that they are the praxis forming future professionals, the ‘future’. (McLaren and Farahmandpur, 2002) Such multiple requirements may appear to call for contradictory outcomes and may require opposite teaching methods. This poses a challenge to the accounting educators and requires lecturers to seek and test novel models of teaching. The ways of teaching that fuse the dialogical education model to a traditional accounting education context before the full education praxis in itself can be changed to enable a true dialogical accounting education.

6.3.3. MKO’s views on ideal teaching in the light of the emerged concept of the ‘real world’

A concept of ‘reality’ as an explanation about the preferred teaching process and methods emerged during the analysis of the lecturer’s interviews. Table 6.4 presents a summary of the ideal teaching methods along with the emerged idea of ‘reality’:

<i>Theme 1: Sustainability is not compatible with accounting</i>	<i>Theme 2: Sustainability is secondary to technical accounting</i>	<i>Theme 3: Sustainability as aspects of the future business environment</i>	<i>Theme 4: Sustainability is the future of the ‘outside’ world for business to consider</i>	<i>Theme 5: Sustainability as a philosophical foundation for a new kind of accounting</i>
<i>views on concept of the ‘real world’</i>				
preparing students for the ‘reality out there’	giving a ‘dose of your role’	‘stumble across it at some point’ in a real-world	use cases of real events/companies to examine the theory in context	there is no fixed reality, teaching helps students to make sense of the world
<i>view on ideal teaching process/methods</i>				
traditional teaching: lectures, seminars with discussions, exams, groups work	traditional education methods: lectures, tutorials/seminars, exam. Use of basic teaching tools. Incremental knowledge building with technical basics as the foundation	traditional education methods: lectures, tutorials/seminars, exam. Case studies, group work. Use of on-line information and guest speakers Incremental knowledge building with technical basics as the	mixed view of exams as assessments; emphasis on interactive teaching methods i.e. games, case studies, a large number of seminars, group work etc.; mix views on accounting beyond technical - parallel vs	multiple values philosophy is embedded through educational programmes; traditional teaching methods with mixed assessment methods; need for cognitive dissonance and dialogical approach to learning development

		foundation to apply in a given context	incremental topics introduction	
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Table 6.4 Lecturers' views on concept of the 'real world' and ideal teaching methods

Theme 1: Sustainability is not compatible with accounting

Here the 'real world' concept emerged to be a strong sub-theme in relation to teaching arrangements. There was a clear acknowledgement of 'reality out there', which was seen as an important aspect to bring into teaching to make the learning relevant and 'real'. The reality appeared to be given and to an extent superior to the existing theoretical knowledge presented in the textbooks:

Bring the real world in. I am not hiding from it. In fact, I am allowing a real world to come in because I see such a contrast between the textbook picture and what it is really like out there. (L17)

The teaching arrangement and assessment could have been summarising as traditional. i.e there was overall content with the existing ways of teaching, that included lecturers and seminars. Exams were seen as a suitable way to access the learning:

Lectures and tutorials, definitely and maybe some group discussions...individual exams and group work... Maybe group work does not help a lot, maybe just individual exams. (L13)

Theme 2: Sustainability is secondary to technical accounting

Again, a concept of 'the real world' featured in the responses. A predefined role of an accountant that exist in industry was viewed as the base for teaching:

They need a healthy dose of 'This is your role'. (L8)

In the effort to make students effective in their future roles, lecturers indicated a preference for incremental knowledge building with technical knowledge as the foundation:

In the 1st year, bare bones, which are covering the main topics within accounting and financial management... Maybe in 2nd and the 3rd year do we actually want to give the students lots of accreditation by doing law and business strategy. Then, maybe, what we could do, is to give more knowledge of accounting in both technical but also in terms of looking at non-technical issues and getting back to the ideas of organisational context and things like this. (L3)

Critical to traditional outlooks, topics seen as additional required extra time for input. However, the preference in time allocation is placed on extending a degree of technical competence:

Maybe you could be more critical in terms of the module you run but then again if you are going to do that you would need to take some material out of it. (L4)

The responses provided evidence of the issue of downplaying the importance of other than technical aspects of teaching. These results in topics outside the realm of technical being perceived by learners as non-essential and therefore less important (Revele, 1985; Usoff & Feldmann, 1998).

In this group lecturers gave preference to use of traditional education methods such as lecturers and the tutorials/seminars:

I think the current practice of education programmes is actually quite reasonable. You have lecturers to cover the main issues and the important concepts of accounting standards. Then you have workshops or tutorials to help students to practice. (L4)

With great importance placed on technical accounting knowledge learning, exams were viewed by respondents as the preferred assessment method:

An exam is a must have technique for [assessing] accounting students or otherwise the content of teaching needs to be changed. If you want the student to graduate to be at least working independently as an accountant you must cover those technical issues. That is unavoidable and that is very important. Oh, the exam is a must have. (L4)

I think if you have technical modules you have to assess it largely by exam. (L3)

Learning beyond the technical foundations also was centred on furthering understanding of existing accounting practices by engaging with accounting research:

If you like, you may introduce some seminars to the students at a bit higher level, to help them to understand accounting practices in the real world and also to be engaged with academic research as well. Because I would say the research is very important in terms of the improved knowledge of accounting practice. (L4)

The practice of the 'real world' in the minds of the lecturer is a separate subject to the academic research. Here the responses echo Freire's concerns about ivory tower unauthentic thinking about the 'real world' that is separated from the learners and any world that is truly real and meaningful to students. (Freire, 2005, p.77)

Theme 3: Sustainability as aspects of the future business environment

In this group of respondents, the idea of 'real world' also penetrated the approach to teaching. The focus of the university education was placed on preparing a labour -ready

workforce. However, it appears that content is guided by eventuality and needs to train students' cognitive ability:

Gives them an experience of somebody like that in a 'real life situation'. And what I try to do is to make it as 'real' as possible. (L12)

Everybody teaches process costing because it is a means to test their cognitive ability. So, I teach them that but it does them good because eventually in the real world they might stumble across it at some point (L14)

As an ideal teaching process one of the respondents in Theme 3 indicated a preference for an incremental presentation of the topics in a context:

Technical is what they learn in 1st and 2nd year... and they have to be thinking critically in terms of the company's benefit. Absolutely, it is all about the context. (L1)

A set of traditional teaching and assessment techniques was mentioned, which includes lectures, seminars and exams:

My ideal process matches pretty much what I am doing now and I would not want to change a great deal more to be honest [lectures and exams]...Assessment, an examination at the end, which is fairly conventional based on the case study. (L12)

There was an evident self-constraint placed on the choices of teaching methods because of module structure and accreditation requirements:

Not in a form of hot debates...because simply we only get one lecture for this module. (L1)
Lectures and exam...because we were tied in to the profession with exemptions (L14)

Resources such as on-line information and visiting speakers were identified by one lecturer as additional knowledge sources:

I use a lot of YouTube videos...I have visiting speakers from large businesses, who are or were in senior positions. (L12)

The above three groups of approaches evidence what Freire describes as banking education, where the teacher/lecturer adopts a role of a bank-clerk. He/she deposits the knowledge into the students because the learners are seen as 'manageable beings' (Freire, 2005, p.73) Furthermore, the lecturers through their influential position as the MKOs maintain the existing socially constructed reality of accounting and the oppressor interest imbedded in it (Berger and Luckmann, 1966, p.172)

Theme 4: Sustainability is the future of the 'outside' world for business to consider

The notion of reality came through in the reference to the case study and reflection on the world of practice. Reality existed in the eyes of lecturers in these thematic groups but the existing arrangements were up for discussion and critique.

This group of responses indicated that accounting learning should include topics wider than technical skills only. However, there were split views on the overall programme/module content layout. Some favour parallel learning of technical and non-technical aspects to allow student to absorb a variety of approaches in accounting on an 'equal' basis:

I would like to have more kinds of core modules being dedicated to other more critical sides of accounting, not just the basic core technical modules that are appearing but also core critical modules as well. From the very beginning not to replace the technical, but to be side by side. (L5)

Definitely in the 1st year introduces them to the way things work and starts introducing different strands - a bit of social here, a bit of ethics there. And then, as you move up - 2nd and 3rd years you should introduce a lot more critical appraisal...either an individual subject or as part. Or something on its own, you know like a whole SEA, a whole different way of doing it, so they then can compare the two. (L7)

Another preferred an incremental approach with a view of building from the current to the imaginative:

I think the lower levels, so 1st years and 2nd years... you need the underpinning and understanding of how companies report currently before you can introduce 'is this how we think they should report?' In the final year...there should be more about critical evaluation, personal skills, attributes and questioning – teach them how to question. So more critical evaluation coursework, essays, you know, even a bit of research. You can have a final year module where they have to look at doing a piece of research. (L18)

There were some evident mixed views amongst the assessment and teaching methods. For example, while some argued that exams are a useful assessment tool to assimilate knowledge at the end of a module:

I do like one exam at the end. I think it gives people longer to assimilate their knowledge and put it all together. (L7)

and a way to prepare them for the type of assessments used in recruitment processes:

I am still keen on the traditional exam by the end of the day because when they go to the business environment they will go through an individual assessment when they go for a job interview. And that should help somehow to build their own skills. (L9)

Other showed their concern over the limited scope of knowledge, which can be assessed in an exam:

Sustainability I do not think it can be exam based because it is not going to be hugely financial. Exams are great for accessing numerical questions for knowledge. (L18)

In regards to ideal teaching methods there was a strong emphasis on the need for imaginative and interactive ways of teaching from all of the respondents. Several alternatives were suggested ranging from case studies, group work and games (L7, L15, L9, L19)

Notably, unlike in the first three themes the responses here did not evidence a typical banking methods approach. However, the approach to education was not a fully dialogical one either (Freire, 2005). The lecturers wished to engage in critical discussion of existing arrangements, while at the same time they were preparing them to enter that reality by teaching them to adapt.

Theme 5: Sustainability as a philosophical foundation for a new kind of accounting

In this group, lecturers advocated the importance of interdisciplinary teaching where accounting was interwoven with other sciences:

I would have liked to see more multidisciplinary work that we do. To have more links in accounting in universities with let's say what people are doing in the life sciences. (L11)

Liberal arts courses should be fused with accounting as well...So politics, philosophy, rhetoric that should be embedded in accounting. (L2)

Respondents saw the critical awareness and consideration for the values beyond financial sustainability and multiple core values (ecological, social and financial) as an essential foundation that must be embedded into the teaching from the beginning:

I kind of modified a little bit to bring that sustainability through. So, I basically would do exactly that with this course, which is every topic we do not just say 'oh no, that topic is the only one lecture that we can talk about social responsibility'. That does not make sense because then it would become obvious to everyone that social responsibility is not important. You have to have social responsibility embedded in every aspect of the course. So critical thinking should be embedded in every aspect. (L6)

You have to start off with a different premise and the interactions... I would like to see to be different that all the accounting modules, all modules had these, at least three values in them being taught. (L11)

The lecturers looked favourably at the traditional teaching approaches such as lecturers, tutorials as delivery methods, mixing assessment methods like essays and exams. In addition, they also identified a blend of theory and case studies in teaching as a way to build a creative content:

I will have lecturers, tutorials. We have case studies in tutorials. The tutorials themselves have a lot of case studies in them and even in the lectures what I usually do is I will have specific case studies that I bring in. We do have essays, which is really good because of course, the case studies by themselves is just one part of it because we also introduce theories to kind of explain or to help the students to understand how to make sense of what is going on. (L6)

Notably, all of the respondents indicated a desire to move teaching and engagement with the learners beyond the traditional lecture-seminar-exam approach. Their suggestions indicated the presence of aspects attributable to dialogical learning (Freire, 2005). For example, assessment through a role play was proposed for examining the qualitative aspects of student learning:

Get them to role play in an exam for a mark. It is not a bad thing that I want to do. Maybe you divide them. You split them into exam, written exam 50% and the practical aspect of it, which comes in the form of case study, then actually role playing in the case study scenario gives them another 50%. (L2)

The idea of conscious raising of cognitive dissonance among the students were put forward in one of the responses:

We need to have more case studies where they become aware of it, that this type of fraud is happening. I see that initially the students are a little scared because they are like 'Oh, My God!' (L6)

One of the interviews also wanted to have student engagements in the course of planning and module creation (dialogical educational model):

I think internally, I would like to think that we would consult with the students more about what they would like to have as well....I would like to think that we could give them a lot more opportunities to explore and create their own modules and choose what they are being taught. Because it is a time for great experimentation and change. And I think it is also important perhaps to give them ownership. More ownership. (L11)

Responses in this group indicated a need to move away from traditional teaching models in the bid to build an ontologically plural view of accounting. Many views distinctively echoed Freirean idea of dialogical education, which allows a break 'oppression' from the existing

world views - not absorbing ‘reality out there’ but co-constructing the praxis through reflection on existing arrangement and critical inquiry.

However, despite evidence of appreciation of the value of critical education there was still little indication of lecturers’ pedagogical creativity. The methods and tools suggested in this group, by and large, were similar to the ones mentioned in the previously discussed sets of responses, i.e. the ideas came back to suggesting written exams, case studies and essays.

Overall the banking methods of teaching are evidently prevailing among accounting educators, irrespective of their philosophical position. This phenomenon can be explained by the limited pedagogical education base among the accounting educators (Gray, 2013) or other factors that limit opportunities for critical teaching engagement alternatives.

6.3.4 MKOs views on what limits the ability to influence the education process

In all of the thematic groups, the interviewees shared concerns about a number of external constraints, which they perceived as impeding their scope to influence the education process. These concerns are presented in Table 6.5 below:

<i>Theme 1: Sustainability is not compatible with accounting</i>	<i>Theme 2: Sustainability is secondary to technical accounting</i>	<i>Theme 3: Sustainability as aspects in the future business environment</i>	<i>Theme 4: Sustainability is the future of the ‘outside’ world for business to adapt to</i>	<i>Theme 5: Sustainability as a philosophical foundation for a new kind of accounting</i>
external factors affecting lecturers’ influence the scope of accounting the education process				
students’ expectations	students’ preparedness and expectations	student engagement	students: type and expectations	students
university bureaucracy	university bureaucracy	university bureaucracy	university: bureaucracy and financialisation	university bureaucracy
exemptions		exemptions		exemptions in relation to the course layout
labour market demands on students		structure of external professional realty	demands from industries on students	
	time		time	time
personal constraints	competition with other universities	lack of extrinsic rewards for efforts in teaching		creativity on-demand approach

Table 6.5 Lecturers’ views on external factors affecting their scope of influence education process

Amongst the range of factors, students and university bureaucracy were highlighted in every thematic response group. The bureaucracy and lack of creativity problems are known limitations of organisational systems. The responses indicate a need to examine the different levels of creativity curbing accounting education. From the dialogical education model perspective, bureaucracy is the structure representative of the oppressive force that stifles critical education development and actions that enable cultural revolutionary movement (Mayo, 1999). However, while impeding on the creativity in case of adult education, the apparatus also offers opportunities within (ibid.). The resistance to bureaucracy brings back the need for creativity and critical thinking inside and critically inside and outside the system (Freire in Mayo, p. 163).

Students (expectations and engagement) represent another area that troubled accounting lecturers irrespective of their philosophical outlooks. This may be due to two problems. Firstly, the literature indicates that accounting degrees attract learners who are introverted and resentful of cooperative learning (Ramsay, et. Al., 2000) and who prefer organisation and value orthodoxy over complexity, innovation and social participation (Fortin and Amernic, 1994).

Second issue is the limited educational training amongst accounting lecturers (Gray, 2013). Lecturers may lack knowledge of the learning process and understanding of the knowledge internalisation experiences when choosing teaching methods beyond the didactic approach. The views that 'learners just want to be amused' may also come from learners' disengagement caused by the banking methods of education (Freire, 2005). Freire (2005) writes that the revolutionary educators need to understand that students may be the oppressed. In housing the oppressor, they may be afraid and rebel against the realisation of freedom. Freire highlights the need to have love and humility and patience to enable a true dialogical learning process that leads to critical conscience awakening. These findings evidence a gap in the critical accounting literature that in discussion of dialogical education overlooks the necessity of the dialogical educators' qualities.

Other factors limiting the scope of the lecturers' influence were personal constraints, competition with other universities, lack of extrinsic rewards for efforts in teaching and the creativity on-demand approach. Notably, interviewees with different philosophical positions expressed concerns about unrealistic demands. The problem may be indicative of a deeper

institutional problem that stems from possibly that stems from an unrealistic combination of expectations, i.e. i.e. the demand for creative teaching with limited extra resource investment and firmly set parameters on creativity. The issue of exemptions and labour market demand was also listed and may be related to the dual of nature accounting education. There may also be a connection between the issues of lack of rewards and creativity on demand.

Overall, the findings provide an insight into the points of inquiry for those wanting to develop dialogical education within the curriculum of a profession related degree.

6.4. Lecturers' background information

The initial pre-screening questions captured details of interviewees' professional and educational backgrounds. The data was analysed to provide a generic overview of the background of those teaching on accounting undergraduate programmes. It also offered some insight into the secondary socialisation patterns of the lectures.

6.4.1. An overview of accounting lecturers educational and professional experiences

The basic descriptive data analysis offers a generic overview of an accounting faculty involved at the undergraduate level.

In relation to personal academic achievement, 95% were academic degree holders with a relatively equal split between UK (53%) vs non-UK (47%). Notably, a higher proportion (47%) of the degrees were in other than business and/or accounting subjects. Those with accounting and finance and accounting and business represented 15% and 32% of total respondents respectively. Just under a half of the interviewed lecturers (47%) had obtained a PhD. All of the PhDs were in the broader fields of accounting and finance. 8% of participants held professional qualifications in addition to the academic ones. Out of these 66% held the UK's chartered accounting qualification and 22% held other professional accounting related qualifications. 80% of the interviews have also worked in accounting. The other 20% had come from a purely academic background. Furthermore, 19 out of 20 lecturers have undergraduate teaching experience with a specialism in accounting across different undergraduate and graduate levels as well as other business subjects. 90% of respondents were teaching or previously taught financial accounting modules and 80% have taught management related modules.

6.4.2. Differences and commonalities in the lecturers' secondary socialisation stage

The background data was also re-grouped according to the previously emerged themes. Table 6.6 represents a summary of respondents' sub-groups. The information in the table shows the variations in education, professional work and teaching experience i.e. the secondary socialisation stage (Berger and Luckmann, 1966). Grouping the responses helped to observe if lecturers within the themes shared some prior socialisation experiences.

Theme 1 <i>sustainability is not compatible with accounting</i>						
Lecturer code	Undergraduate education	Postgraduate education	Prof training	Work experience length	Work experience area	Current university position
L13	Economics and finance degree	MBA	No	near 5 years	banking	teaching only (universities)
L16	Accounting economics and finance degree	PhD accounting	Yes	near 5 years	banking	research and teaching (universities)
L17	Non-business-related degree	n/a	Yes	near 20 years	accounting and finance	teaching only (universities, professional body teaching)
Theme 2 <i>sustainability is secondary to technical accounting</i>						
Lecturer code	Undergrad education	Postgrad education	Prof training	Work experience length	Work experience area	Current university position
U1L20	Accounting and finance degree	PhD accounting	Yes	near 5 years	accounting	teaching (universities, professional training) and research
U1L3	Accounting and economics degree	PhD accounting	Yes	near 5 years	accounting	teaching (universities only) and research
U1L4	Accounting, economics and finance degree	PhD accounting	Yes	near 5 years	banking	teaching (universities only) and research
U1L8	Accounting and finance degree	PhD accounting	Yes	near 15 years	banking	teaching (universities, professional training) and research
Theme 3 <i>sustainability as aspects in the future business environment</i>						
U1L1	Accounting and business degree	PhD accounting	No	near 3 years	accounting	teaching (universities only) and research
U1L12	Business degree	PhD accounting	No	near 20 years	Business management	teaching (universities only) and research

U2L14	Accounting and business degree	PhD accounting	Yes	near 15 years	accounting	teaching (universities only) and research
Theme 4	<i>sustainability is the future of the 'outside' world for business to consider</i>					
U1L5	Accounting degree	PhD accounting	Yes	near 2 years	accounting	teaching (universities only) and research
U1L7	Accounting and finance degree	n/a	Yes	near 2 years	accounting	teaching only (universities, professional training)
U1L9	Business degree	PhD accounting	No	No	n/a	teaching (universities only) and research
U1L10	Accounting and Business degree	PhD accounting	Yes	2 years	Accounting and auditing	teaching (universities only) and research
U2L15	Professional education	PhD accounting	Yes	near 35 years	accounting and finance in profit and non-profit sectors	teaching only (universities, professional and other)
U2L18	Non-business-related degree	PhD accounting	Yes	near 3 years	n/a	teaching only (universities, professional)
U1L19	Accounting and finance degree	PhD accounting related area	No	around 1 year	accounting	teaching only (universities, other)
Theme 5	<i>sustainability as a philosophical foundation to a different accounting approach</i>					
U1L2	Non-business-related degree	PhD in accounting related area	No	no	n/a	teaching (universities) and research
U1L6	Non-business-related degree	PhD accounting related area	No	Near 15 years	Business management	teaching (universities, professional and other) and research
U1L11	Non-business-related degree	n/a	Yes	Near 12 years	Accounting Financial Analyst	teaching (universities only) and research

Table 6.6 Thematic grouping of the respondents' background information

In relation to the responses about the nature of work experience and the subjects of education focus, there were some noteworthy points. Firstly, a significant number of those representing the extreme technical accounting focused approaches (Theme 1 and 2) have come into accounting teaching with a banking/financial industry experience background. In the case of the extreme technical views (Theme 1), two out of three respondents did not participate in doctoral degree education.

Secondly, in Themes 1- 4, aside from one person the respondents' held undergraduate and postgraduate degrees in the areas of accounting and related subjects i.e. economics, finance and general business. However, in Theme 5 all lecturers have a non-business - related educational background. In this theme, the PhD interests in this sub- group were in the accounting-related fields rather than with the focus on the traditional issues in accounting research. The findings are reflective of the new-epistemic approach where all aspects of existence are viewed and studied as interconnected, requiring interdisciplinary thinking (Birkin and Polesie, 2012).

Given the data size, any conclusion might be considered speculative, the patterns in responses indicate that commonly shared views may be attributed prior to educational and work experience (secondary socialisation stage). It is possible to argue that many of the lecturers in their own process of education have internalised the exciting myths and adopted oppressor's worldviews (Freire, 2005). Furthermore, this subject specific internalised knowledge, which forms the basis for individual social reality, impacts further knowledge dissemination (Berger and Luckmann, 1966; Vygotsky, 1978).

Lastly, the pattern confirms professors' view that professional background and individual research interest play a role in the extent to which lecturers are willing to actively introduce sustainability thinking into the accounting curriculum. However, the study did not indicate if research engagement vs teaching position has an impact on an individuals' views on sustainability. This opens a scope for further enquiry as to whether lecturer's personal approach to sustainability and their research are always congruent.

Although the study was not designed to deduce and claim the existence of correlation, its insight indicated further attention needs to be paid to the lecturer's educational and professional background and its impact on the curriculum structure and knowledge dissemination. A study

may be particularly valuable in the wake of understanding that lecturer's prior experiences and their philosophical outlooks should vary. The presence of multiple ontologies amongst educators would offer students exposure to different worldviews and offer the benefits of a truly liberal professionally oriented university programme.

6.5. Summary

In the accounting education process a move towards embracing sustainability and critical thinking into the curriculum links to the role of the lecturer as the More Knowledgeable Other (MKO). According to the theoretical framework established in chapter three the MKO is in a powerful position to influence the knowledge internalised by the learner (Vygotsky, 1978). Furthermore, the literature and the findings from the professors (See Chapter Five) indicated that the undergraduate accounting education process the lecturer is the powerful MKO. This chapter was dedicated to answer RQ2: *What are MKO's views on sustainability in relation to accounting and accounting education and their views on the processes and the outcomes of undergraduate accounting education?* The findings were derived from semi-structured interviews and pre-screening interview questions with universities' accounting lecturers involved in teaching on the undergraduate accounting programmes.

The interviews' findings support professors' views that in the undergraduate accounting education process lecturers are the powerful More Knowledge Others (MKOs). Lecturers saw themselves as having a considerable influence on the accounting education process. The educators did not consider professional bodies' exemptions as a totally paralysing factor. However, from the interviews findings it became clear that some lecturers might choose not to exercise their academic freedom to influence the curriculum because of factors such as lack of experience, fear of time wasting in pursuit of implementing change, avoidance of responsibility and/or a preference for easy teaching engagement options.

The findings also indicated that personal views on the relevance of sustainability to accounting and accounting education are foundational to the acceptance or rejection of the inclusion of sustainability thinking in the context of accounting education. Five themes in respect of the existing amongst the lecturer's views on the relevance of sustainability to accounting and accounting education emerged in the course of the interview analysis. In Theme 1 lectures saw accounting as a purely technical tool which is not compatible with sustainability in the context of accounting education. Theme 2 responses suggested that sustainability is secondary to

technical accounting. Within the limited curriculum space sustainability was not seen as a priority for inclusion since it added little value to the technical preparation of the students for employment. In Theme 3, lecturers considered the outside environment to be the business environment. Sustainability was seen as a growing in importance factor of this environment and needed to be considered in future decision-making. The consideration for sustainable development in the accounting curriculum was necessary as a means to deal with opportunities and threats that sustainability was posting to the business environment. In Theme 4 lecturers regarded sustainability as the main feature of the overall 'outside' world in which businesses existed. Sustainability was directly related to accounting and accounting education has a role in developing accounting for business action to enable business to fit in. Lecturers in Theme 5 held the view of accounting as the medium for accountability. With consideration for the necessity to include a wider range of interactions, lecturers argued that sustainability offers a theoretical lens to develop new inclusive accounting models as well as to foster a 'new breed of accountants'.

The themes form a pattern with gradient changes from an extreme technical view of accounting towards ideas of sustainability forming the foundation for accounting praxis evidencing a move towards a new episteme/epoch (Birkin and Polesie, 2011; Freire, 2005)

The five themes were used as a prism for looking at other findings that came up in the course of thematic analysis from the lecturers' interviews which looked at the MKO's views on the processes and the outcomes of undergraduate accounting education.

Responses indicated a split view of accounting and duality in the role of an accountant. For the lecturers whose views were associated with Themes 1, 2 and 3 accounting was seen both as numerical representation of existing economic reality and representation for cost cutting/profit tracking organisational objectives. In the context of dialogical learning theory, the lecturers here resemble the oppressed, who through their actions accept and perpetuate the interest (profit maximisation) of dominant elites (capital-holders). In Theme 4 lecturers combined acceptance of existing arrangements but show the necessity to rethink existing arrangements. For them the accountant was a strategically influential figure in an organisation. The lecturers in this group indicated readiness to enter into praxis making dialogical actions with critical academics, the revolutionary leaders (Freire, 2005), who offered to move accounting beyond purely economic focus. In Theme 5 lecturers' philosophies showed the thinking of the leaders

as they favoured the idea of ‘cultural revolution’ in the field of accounting as they saw accounting as a conduit for accountability rather than an economic performance measuring tool.

In relation to the views on the educational outcomes, the findings indicate that in Thematic groups 1, 2 and 3 MKOs themselves can be considered to be in a state of oppression. They see students’ employability as the end aim of accounting education and strive to educate labour-ready students able to perform a variety of technical tasks. The technical knowledge that is installed through transmission of existing arrangements via the banking methods of education. Notably, however, the lecturers in groups 3 and 4 also said that the technical aspect of educational needs to be present given the duality in demands on accounting education. This means that at the end of the programme students need to be technically aware yet remain critical of the existing structure. Such a demand presents a pedagogical challenge, as it requires lecturers to balance contradictory outcomes and education methods to enable dialogical education.

The choice of education methods was strongly related to the end aim of education. Those lecturers with the focus on the technical aspect of accounting were choosing the methods of teaching and assessment that were preparing students for a fixed reality. Those who saw sustainability as foundational to accounting aimed to help the students to make sense of the world before choosing their own path of actions. However, even among the ‘critically’-thinking lecturers there were a number of methods, such as lecture, exams etc. associated with banking teaching. The limited pedagogical educational background of accounting lecturers (Gray, 2013) and other factors limiting opportunities for critical teaching engagement may explain this situation.

The factors that impact choices of teaching and lecturers' backgrounds were the last two aspects of analysis. Lecturers from all of the thematic groups identified students’ preparedness and/or expectations and university bureaucracy as factors affecting their educational efforts. Furthermore, lecturers listed factors such as exemptions, labour market demands on students and lack of time to dedicate to teaching amidst all other expectations in place to measure academic performance.

Lecturers' backgrounds were also analysed using the pre-screening interviews questions data. The data analysis have revealed two notable patterns. Firstly, the respondents with non-business-related degrees constituted Theme 5 where sustainability was seen as foundational. Similarly, some of the non-business-related degrees were present in Theme 4. In the themes where technical views of accounting and a large focus on business financial interest was prevailing, the degrees were from accounting, economics, finance and business-related areas. Secondly, professional background and individual research interest was found to be directly linked to the level of active introduction of sustainability thinking into the accounting curriculum.

Overall, this chapter concludes that there are variations in the approaches to sustainability in relation to accounting education. These approaches indicate a different degree of acceptance of sustainability thinking in the context of higher accounting education. The differences in the views influence what is considered the point of university accounting education, the outcomes of undergraduates accounting degrees and the methods of teaching. Furthermore, irrespective of the views, lecturers see themselves as free to influence the education process albeit with some common limiting factors, such as time, students, university bureaucracy. The findings also indicate that the differences in view may be due to the lecturers' educationally and professionally internalised worldviews and views of accounting.

Chapter Seven: Analysis of student surveys

According to the constructivist pedagogical philosophy, the learner is an active component of the education process. By actively choosing to engage in a learning activity, the learner enters a Zone of Proximal Development where he/she internalises new knowledge under the guidance of a More Knowledgeable Other (Vygotsky, 1978). University education is andragogic in its nature (Veugelers, 2000) and learners' views are an influential component of the educational process. General knowledge internalised during the primary socialisation stage, forms students taken for granted views of social reality (Berger and Luckmann, 1966). These views become foundational to knowledge internalisation during the secondary socialisation stages (e.g. university, professional training) (ibid.). Therefore, learners' initial views are fundamental in the formation of their professional views and values. Moreover, in a dialogical education context, students are the knowledge co-creators whose personal views should be listened to and respected if the aim is to educate critically conscious individuals free from domineering oppressive forces (Freire, 2005)

With consideration for the learner's role in the education process, this chapter reports on the finding of the accounting students' longitudinal survey. In particular, the chapter sets out to answer RQ3: *What are the learners' initial views of accounting and the role of an accountant and how do these views change following the undergraduate educational journey?* The chapter therefore, contributes to the discussion about the presence of sustainability and critical thinking in the process of undergraduate accounting education by bringing the insight from the learners' perspective. The objective of the chapter is twofold. It first seeks to examine if there are variations in the learners' initial outlook on accounting and the role of accounting. Secondly, following the undergraduate educational journey, the chapter examines changes in the outlook. The analysis in this chapter refers to the Student Questionnaire data that was collected in two rounds during an undergraduate accounting programme at two universities.

From the introduction, this chapter is divided into five parts. Part 1 introduces the learners by providing an overview of the respondents' demographic data. Using the data from the 1st survey round, Part 2 presents the initial views and values attached to accounting and the role of accountants. Part 3 includes an analysis of the changes in the students' views over the duration of undergraduate studies and examines the difference between the initial and the third-year responses. The final Part 4 provides a summary of the chapter.

7.1. Meet the students

During the first round of the student's survey along with the demographic, data about student professional and academic experiences was collected to provide a contextual background about the learners on accounting programs.

Answer	Frequency	Percentage %
Yes	24	44%
No	30	56%
Total	54	100%

Table 7.3 Previous academic or professional accounting experience

70% of the total number of respondents chose to provide information in relation to previous accounting experiences. Out of those who answered the question 44% stated that they had previous experience of accounting through work or education (Table 7.3).

Answer	Frequency	Percent %
Work Experience	8	33%
A-level and Work Experience	3	13%
Other Accounting Qualification	8	33%
A-level Accounting	5	21%
Total	24	100%

Table 7.4. Specified previous experience of accounting through work or education

Table 7.4 shows that out of those with previous experience, over a third of the students (33%) have had some work experience and over half of the students had previously studied accounting either in the form of A-levels (21%) or accounting qualification (33%). In addition, some students both studied accounting and had work experience (13%).

The data shows that many students come to higher education with prior internalised knowledge of the subject. The knowledge is derived from work experience in junior positions, foundational accounting qualifications (e.g. AAT, 2020), as well as A-level accounting (e.g. AQA, 2020) where strong emphasis is placed on technicalities, leaving little or no space to look at the wider aspects of the subject. This indicates that already during their primary

socialisation⁶ some students internalised accounting knowledge which has a strong emphasis on the technical aspect of the subject. Furthermore, in the media and other public sources the discourse of accounting is often presented as a heavily technical and narrow subject, which is used to control and manage the financial aspect of organisational management. (Mladenovic, 2000; Carnegie and Napier, 2010) This information is also likely to add to students' primary formation of accounting and the role of accountant. In Freire's interpretation (Freire, 1976) these results indicate that it is likely that many students enter the process with 'oppressor' (the capital-holder financial interest) housed in them. Table 7.5 offers an overview of the learners' responses about their future career plans.

Answer	Frequency	Percent %
For-profit- business employment / no further accounting studies	23	23.23%
Non-for-profit or charity organisation employment / no further accounting studies	2	2.02%
Accounting position with further professional training opportunities	37	37.37%
Professional accounting training	18	18.18%
Postgraduate academic education (Masters)	17	17.17%
Other	2	2.02%
Have no idea what to do	0	0.00%
Total	99	100%

Table 7.5. Students' plans following the completion of this accounting course

At the initial stage of their degree education over half of the students were considering proceeding with further accounting training either in their employment position (37%) or professional training (18%). 17% percent of the respondents were interested in the post-graduate degree path. 23% choose an option of for-profit business employment with no further studies. Only 2% chose the non-for-profit organisation as the intended option in their plans. Over a third of the 1st year respondents indicated their intention to pursue a career in accounting. The high proportion of those interested in for-profit business-related employment (combined figure of 55,55%) support previous evidence (Byrne & Flood, 2005) that accounting degree students are often driven by economic rewards motivations and post -degree employment opportunities (Prospects.ac.uk, 2020)

⁶ While it is open for debate where post-compulsory secondary education constitutes primary or secondary socialisation stages, for the study it is assigned to the later in line with general attributable to this age cognitive development.

7.2. Initial outlook - analysis of the 1st round of the survey results

The 1st survey round generated a combined number of 77 (100%) fully completed survey responses. The raw survey data was subjected to descriptive statistics analysis. The analysis was focused on the 'percentage agreed' from the 4-point Likert scale data where the range was from 1= 'strongly agree', 2 = 'agree', 3 = 'disagrees' to 4 = 'strongly disagrees'.

For the purpose of further analysis that data was split in Views of accounting and Views on the role of an accountant.

7.2.1. Views on accounting

In the course of theoretical framework construction⁷, it was established that learners come with pre-existing views of accounting and the role of accountant absorbed in the course of their primary (and to some extent secondary) socialisation (Berger and Luckmann, 1966). With these views they enter a Zone of Proximate development, i.e. accounting degree programme to study and internalised subject-related knowledge before internalising this knowledge and moving on to the next stage of their learning (Vygotsky, 1978).

Table 7.6 presents a summary of the students' responses from the 1st Round (end of Y1, autumn 2018) survey R1 concerning the view of accounting.

In their view on the role of accounting 92% (R1Q3) students saw accounting as a tool for reality representation. This echoes Hines's (1988) argument that accounting goes beyond neutral financial data recording and with its information contributes to the construction of reality.

⁷ See Chapter Three

QN	Question	R1
		%agree
<i>views of accounting</i>		
Q2	Accounting exists only to help organisations with cost control and profit growth.	45%
Q3	Accounting information helps to construct the way we perceive the world around us.	92%
Q4	Accounting exists independent of political, social and ecological conditions.	45%
Q5	Accounting is only needed to provide financial information that helps an organisation to adapt to changes in the pursuit of profit maximisation.	39%
Q13	Sustainable use of social and environmental resources must be a priority in investment decisions. Therefore, economically viable but socially and environmentally damaging projects should not be considered.	63%
Q14	Since investors and shareholders contribute to financial capital, their economic interests are a priority over any other groups of stakeholders when accounting for and reporting business performance.	65%
Q15	It is not possible to run a business as a perfect mechanical system since organisations are affected by many external factors and do not operate in a vacuum.	83%
Q19	Current accounting practices lead to social and environmental degradation.	52%
Q20	Professional and regulatory accounting bodies are the experts whose directives must be used as the ultimate guidelines in accounting decision-making.	82%
Q28	Accounting standards are limited in what they offer with regards to safeguarding social and environmental planetary resources.	78%
Q26	The main concern of professional ethics is to protect an organisation from financial harm.	55%
Q29	In practice, there is no such thing as objective accounting information.	42%

Table 7.6 Students' views of accounting

The data also showed that a large number of students are conscious of the human element in the decision-making process and aware that accounting-related decision-making has an impact beyond individual business interests. Only 45% saw accounting in its narrow form, i.e. as an internal to business monitoring and control function (R1Q2). Similarly, only 45% thought that accounting exists independently of the outside conditions (R1Q4). Such results show that a large proportion of learners held a wider view of accounting. This is also supported by 52% of those respondents who agreed that existing accounting practices contribute to social and environmental degradation (R1Q19) and 42% that agreed that in reality there was no objective accounting information (R1Q29).

83% (R1Q15) of the students showed an understanding of business interdependency with its context and agreed that business is not a perfect mechanism that operates in a vacuum. 65% (R1Q13) agreed that sustainable use of resources must be prioritised over economic benefits in business decision making. Similarly, 72% (R1Q9) of respondents saw the influential role of accounting in planetary resource management. Only 41%, i.e. less than half of participants agreed (R1Q8) that the role of accounting is limited to the capture of financial transactions using objective technical methods.

Notably, some paradoxical tendencies in the responses were observed and further supported by cross tabulation⁸ in response to statement R1Q14 and R1Q5. 63% (R1Q14) saw capital holders' economic interest as a priority when reporting business performance. Such a response indicates that the focus of reporting is the return on capital-related information, including profits maximisation. At the same time, only 39% (R1Q5) agreed that accounting's information role is to assist the pursuit of profit maximisation. Furthermore, a paradox in response was observed in relation to professional and standard setting bodies. 82% (R1Q20) of respondents attach high importance to professional and regulatory accounting bodies. At the same time the 78% (R1Q28) agreed with the statement that accounting standards offered limited solutions for safeguarding social and environmental resources. Cross tabulation⁹ was applied and provided further evidence of these contradictions.

The focus is visible in a range of social discourses, e.g. business and accounting education literature, which places 'high social esteem' on finance holders and potential capital contributors (Fergusson et.al., 2005, 2009). Furthermore, accounting bodies are seen as having an important regulatory position. This may be attributed to their historically salient position (Anderson-Gough et.al, 2002), successful publicity and branding (Parker and Boyns, 2019) as well as their created professional mystic (Sikka and Willmott, 1995). The contradiction also shows that the new generation of students come with an awareness of inter-connectivity of the impact of human action. An awareness that is likely to reflect the general knowledge of social reality constructed in the course of primary socialisation.

⁸ Cross Tabulation of R1Q14 and R1Q5 shows that 46% of those agree in Q14 statement disagreed with the Q5

⁹ Cross tabulation of R1Q20 and R1Q28 shows that out of those agreed with the statement in Q20 , 77% also agreed with contradictory statement in Q28

Furthermore, with having this initial interest in accounting and business media coverage (Mauldin, et.al., 2000), many students come with an awareness that the existing regulatory business and accounting framework offers limited support when addressing the problem of unsustainable business behaviour. Likewise, students also may not see accounting bodies as organisations that can be at the forefront of advancing accounting to meet the pressing planetary demands for sustainable development.

7.2.2. Views on accounting, qualitative insights

For some of the questions (see Appendix 3) students had an option to leave qualitative explanations. 33 explanations were recorded for the probing question R1Q6 in support of R1Q5. The answers show that students had a range of views about the role of accounting information¹⁰. Responses indicated that accounting was viewed as vital for decision-making in long-term business survival and development:

Accounting is no longer just about providing financial advice, now we need to interpret and communicate what the findings mean and provide advice on what to do next.

The short-term focus on the profit was criticised:

Accounting is above profit! It's about growth! It's about long-term plans! However, this is not understood by the majority of companies and accountants and most of them are focused on short term profit.

Others noted that there is a variety of organisational needs that impact the nature of the need in the accounting information:

Different types of organisations have different goals.

Accounting is responsible for a much larger range of activities than just profit maximisation.

A range of stakeholders with different information requirement was mentioned:

¹⁰ Q6: Please explain why you chose this answer to the above question (optional)

In support of Q5: Accounting is only needed to provide financial information that helps an organisation to adapt to changes in pursuit of profit maximisation.

Many different uses of financial accounting.

Financial information supports a whole spectrum of users' interests ranging from profit making to social responsibility.

A number of students associated accounting with legal requirements and provided bases for tax requirement as well as a tool to combat tax avoidance and corruption:

It's a legal requirement that enables shareholders and potential investors to have insight.

It prevents (to a large extent) tax avoidance and corruption.

Aside from combating tax avoidance and corruption, students also noted the use of accounting in decision-making had a wider benefit for society:

Not necessarily just profit maximisation, aids decision making on projects so they benefit society more.

Accounting provides us with information about sustainable development and the green impact on the environment and society.

It also needs to be shown for the public and responsibility for society.

Students' responses show that learners come into higher accounting education with a range of perspectives on accounting. The data also indicates that their interest in accounting is not homogenous. Such a plurality of students' views supports the calls to widen the curriculum (Chabrak and Craig 2013; Thomson, 2014; Gray, 2019). The responses also indicate that from a course management perspective it is important to incorporate provision beyond the focus on the technical to ensure longevity of demand for higher degree programmes in accounting.

However, given that a substantial number of students hold a relatively narrow view of accounting, a potential cognitive dissonance, i.e. adverse reaction is to be expected when extending curriculum beyond its technical aspects (Dellaportas, 2015; Gray, 2019). Through the Freirean lens (Freire, 2005) the narrow view of accounting is associated with 'housing the oppressor' state of learners' minds. In such a state of mind a cognitive dissonance is expected and welcomed as it weakens an individual's critical consciousness. The awakened critical consciousness comes into internal conflict with an individual's 'fear of freedom' and may results in complaints as a way to express the feelings.

Unlike the Brazilian poor, the accounting students are not known to be dissatisfied with their living conditions. On the contrary, cautious by nature, the learners within their choice of education often seek future stability (Byrne & Flood, 2005). They choose accounting and the subject of the study as it promises a future reward to enable a comfortable lifestyle (ibid.). Radical action may lead to a cognitive dissonance that alienates students and ruins the path to 'learner-lecturer' dialogue construction. The educators need to keep a careful balance when building accounting students' critical consciousness by revealing the 'oppressive' force in the light of the striving for sustainable development (Parker, 2001).

Notably, given that the students were at the end of their first year of academic studies, the contradiction of the data may indicate that accounting (and business) courses carry mixed messages. The capital holders are hailed and conceptually prioritised. At the same time a pure pursuit of profit maximisation and focus on financial decision making is portrayed as questionable. Such contradiction in the messages may be the sign of epochal changes (Freire, 2005) and the move towards eco-Civilisation (Birkin and Polesie, 2012) where performance is measured beyond purely financial performance units. However, if the future design of the education process builds around the view that accounting is a tool for capital holder wealth-maximisation, it is likely that internalisation of such views will lead to perpetuation of the existing non-sustainable business arrangements (Freire, 1970, p.45).

7.2.3. Views on the role of accountant

Students' views on the role of an accountant are presented in the Table 7.7. below:

QN	Question	R1
		%agree
Q7	The primary duty of an accountant is to ensure the financial profitability of the employing organisation irrespective of personal views and values	61%
Q8	The only role of an accountant is to capture and report the financial transactions of an organisation using objective technical recording methods.	41%
Q9	Accountants have the ability to ensure that a business does not waste Earth's limited social and environmental resources.	72%
Q21	In a professional role, an accountant should not provide any personal moral judgment when assisting the decision-maker (e.g. managing director)	59%
Q25	Professional accounting ethics are different from social ethics and personal morals and can only be prescribed within accounting standards and other existing policies.	65%
Q27	In practice, an accountant needs to be able to exercise independent views, which include both personal and professional judgment.	76%
Q30	An accountant must be able to hold and argue critically subjective views.	79%
Q33	It is acceptable for an accountant to use sets of opposite principles to make personal and professional decisions.	41%

Table 7.7 Students' views on the role of an accountant

79% (R1Q30) of responses corresponded with the idea that an accountant must hold and argue subjective views. Similarly, 76% (R1Q27) supported the view that an accountant needs to apply independent views that may include a combination of personal and professional judgements. However, 59% (R1Q21) agreed that an accountant should not provide personal moral judgement when assisting decision makers. 41% thought that using a set of opposite principles in personal and professional decision-making is acceptable (R1Q33). Furthermore, 61% (R1Q7) agreed that the primary role of an accountant is to pursue business profitability even though the goals might clash with individual views and values. 65% (R1Q25) saw professional ethics as different to social and personal ethics.

A probing question about the role of accounting in social and environmental resources management (R1Q10 in support of R1Q9)¹¹ showed that there was a division in the view of the

¹¹ Q10: Please explain why you chose this answer to the above question (optional)

accountant's role within a business. Some students did not see an accountant as someone in a business management position and therefore did not see that resource management and allocation responsibility laid with them:

It is the duty of managers

Some, however, acknowledged that the scope to influence was related to the overall hierarchical position of the accountant within the firm:

I don't think they are involved in saving the environment unless they are like the chief of accountants.

Others, saw that resource management was a shared task:

An accountant alone does not have this ability. It would have to be the organisation working as a whole to not waste resources.

Many of those who commented agreed that resource allocation was in the power of an accountant:

I think accountants are able to calculate the usage of resources and it can be a criteria to evaluate.

Overall, the responses indicate that there is a lack of clarity and agreement in the views on the role of an accountant. It can also be argued that such an array of responses indicates a case of ontological plurality that exists among those who enter the accounting education path.

However, from a Freirean perspective one can observe that some learners are in a state of oppression, accepting the fatalistic position of an accountant as a record keeper with no input in organisational decision-making:

‘One of these characteristics is ...exis-tential duality of the oppressed, who are at the same time themselves and the oppressor whose image they have internalised. Accordingly, until they concretely "discover" their oppressor and in turn their own consciousness, they nearly always express fatalistic attitudes towards their situation.’ (Freire, 2005, p.61)

In support of Q9: Accountants have the ability to ensure that a business does not waste Earth's limited social and environmental resources.

The responses also indicate that students see their personal world and the world of employment as two separates. Here, again the example of Freire's (2005) oppression argument can be witnesses:

'The oppressed suffer from the duality which has established itself in their innermost being. They discover that without freedom they cannot exist authentically. Yet, although they desire authentic exis-tence, they fear it'. (Freire, 2005, pp. 47-48)

As the 'oppressed', the students learn to depreciate their personal views and to accept the values of the oppressor in the quest to secure future employment.

The findings also can be seen as the foundation to the acceptance of the duality of an accountant' position in relation between personal and social views that Tinker (1991, p.305) referred to as 'schizophrenics' with 'multiple (and independent) personalities'. Tinker argued that:

'The successful individual is not a schizophrenic, but one who apprehends and mediates the dialectical interplay of contradictory roles. This is the philosophy of practical reflexivity, negation of the negation, or praxis'. (p.305)

This echoes Freire's point that in pursuit of socially desired changes the role of education is to awaken critical consciousness that enables an individual to question, to disagree, to choose and be an active participant in the social praxis making.

7.3. Three years of undergraduate accounting degree - analysis of the changes in the students' responses

The data from the 2nd round of survey (R2) repeat responses was analysed and compared against the 1st round results (R1).

7.3.1. Changes in the views on accounting

From perspective of Vygotsky's educational theory (Vygotsky, 1978), adopted in this study, the final year of a degree programme represents the end of the Zone of Proximal development. By this point the accounting students have moved from the previous Zone of Unknown to nearly arriving to the current Zone of Known. They internalised the knowledge about accounting and the role of accountant through an on-going engagement in context-related

socio-historical activities under the guidance of the MKO (i.e. the lecturer). Furthermore, this secondary socialisation experience has contributed to formation of learners' professional reality (Berger and Luckmann, 1966)

QN	Question	Matched pairs responses	
		R1	R2
		%agree	% agree
	<i>Views of accounting</i>		
Q2	Accounting exists only to help organisations with cost control and profit growth.	50%	41%
Q3	Accounting information helps to construct the way we perceive the world around us.	97%	97%
Q4	Accounting exists independent of political, social and ecological conditions.	46%	33%
Q5	Accounting is only needed to provide financial information that helps an organisation to adapt to changes in the pursuit of profit maximisation.	32%	19%
Q13	Sustainable use of social and Environmental resources must be a priority in investment decisions. Therefore, economically viable but socially and environmentally damaging projects should not be considered.	71%	73%
Q14	Since investors and shareholders contribute to financial capital, their economic interests are a priority over any other groups of stakeholders when accounting for and reporting business performance.	62%	65%
Q15	It is not possible to run a business as a perfect mechanical system since organisations are affected by many external factors and do not operate in a vacuum.	83%	92%
Q19	Current accounting practices lead to social and environmental degradation.	60%	60%
Q29	In practice, there is no such thing as objective accounting information.	61%	52%

Table 7.8 Changes in the students' views of accounting

Table 7.8 shows students' responses to the statements about accounting as recorded in the 1st and the 2nd round of surveys. A number of responses indicated that, despite criticism of the approach to construction and delivery of the undergraduate accounting curricula voiced in the earlier publications (Hopper, 2013; Boyce, 2004; McPhail, 2001), students develop a wider view of accounting over the course of studies.

A nearly universal agreement that accounting information helps to construct the way we perceive the world around us remained amongst the final year accounting students (Q3 97%). The change indicates that during the course students strengthened their view of accounting as influential on a wider stakeholders' construction of reality. Similarly, agreement about accounting being independent of political, social and ecological conditions saw a drop in the agreement (Q4 from 45% to 33%). By the end of the programme less than half respondents agreed with the statement that cost control and profit growth are the only uses of accounting in an organisation (Q2 from 50% to 41%). There was also a significant drop in the agreements that accounting is required only for the purpose of financial information in the pursuit of profit maximisation (Q5 from 32% to 19%). These changes in the response indicate that only a minority of graduates are leaving education with a narrow view of accounting, while the majority see the need for accounting beyond the profit-maximising agenda. Although there were some drop in doubting the degree of objectivity offered in accounting information (Q29 from 61% to 52%), the data shows that there is a high proportion of learners who question the degree of objectivity offered in accounting information. Furthermore, the students' views about the nature of investment have increased towards the need for a sustainable-responsible investment mode (Q13 from 71% to 73%). Lastly, by the end of the programme nearly all students held the view that the business is not a perfectly mechanical system but operates in an environment affected by multiple external factors (Q19 from 83% to 92%).

The above results evidence that internalisation of knowledge critical of profit-maximising postulates embedded in the traditional accounting model takes place in the course of undergraduate learning. This also can serve as evidence that throughout the process students come across some form of dialogical education encounter that allows development of a more critical view of accounting (Freire, 2005).

The changes may also be attributable to wider engagement opportunities that students come across while attending universities. Critical thinking perhaps is developed through engagement with learners from other disciplines and in the events that occur outside accounting programmes in particular and business schools in general. Furthermore, the changes may be reflective of the knowledge content that is external to the learning material on the accounting program. The external to accounting programmes content may be driven by the rise of the sustainable living social movement and growth in the wider social understanding of the

importance of suitable development (e.g. SEI, 2020). It is also reasonable to assume that in its wider context universities offer spaces outside the realm of the accounting curriculum where students can become involved in knowledge co-construction through dialogical learning experiences. Such learning occurs through participation of formally or informally designed experiences and events facilitated by ‘revolutionary leaders’ (Freire, 2005) outside the accounting faculty.

However, despite some evidence in development of the critical view of accounting, the answers also indicated that overall one cannot be sure that accounting degrees awaken critical consciousness and understanding of counteractive to sustainable development oppressive forces. A range of other responses indicated that the supreme position of the capital-holder remains prevailing in students’ views. The agreement that the economic interest of capital holders is central in business performance reporting was held by the majority of final year students (Q14 from 61% to 65%). Such a response indicates that in the course of degree programmes capital holders are presented as the central stakeholder group in the context of accounting and reporting.

Notably, a firm agreement that current accounting practices leads to social and environmental retardation remained by the end of the programme (Q19 60%). This finding is a positive indicator of an overall trajectory in accounting education. It indicates that the message from the critical accounting research contributions is, albeit slowly, making their way into the higher degree accounting curriculum. The findings also show that the critical research community needs to persevere in their research and engagement efforts which a considerable amount of time to be implemented (Owen, 2008).

7.3.2. Changes in the views on the professional and regulatory bodies

Table 7.9 shows changes in the views on the professional and regulatory bodies. Over the course of the study, the expert position of professional and regulatory accounting bodies remained high (Q20 from 81%) which indicates that students’ previously internalised views were supported in the course of the study. The support also could have come from accounting bodies’ publicity work and students’ engagement as well as their work experience. Such high regard for the bodies’ expertise also serves as a signal that accounting bodies currently have a significantly influential presence in students’ conceptual map of accounting.

QN	Question	Matched pairs responses	
		R1	R2
	<i>views on the professional and regulatory bodies</i>	% agree	% agree
Q20	Professional and regulatory accounting bodies are the experts whose directives must be used as the ultimate guidelines in accounting decision making.	81%	81%
Q26	The main concern of professional ethics is to protect an organisation from financial harm.	61%	52%
Q28	Accounting standards are limited in what they offer with regards to safeguarding social and environmental planetary resources.	79%	63%

Table 7.9 Changes in the students' views of professional and regulatory bodies

At the same time there was a drop in agreement over the limitations of accounting standards was also recorded (Q28 from 79% to 63%). Two observations can be attributed to this change. Firstly, the drop-in agreement indicates that over the years students have come across some aspects of the standards, which helps safeguard resources. Secondly, the high agreement rate about the limited impact of the current accounting standards evidence that over the course of education students carry on perceiving the safeguarding scope of the standards as limited.

A change was also observed in the views on the role of professional ethics Q26. The opinion on the professional ethics role is to protect an organisation from financial harm dropped (61% vs 51%). The change in the views on the role of ethics is positive and indicate that ethics is considered in the context beyond economic benefits. However, the relatively high agreement to this statement also supports the concern that limited consideration in the course of the accounting degree is given to the issue (McPhail, 2001). The omission of ethics offers limited opportunity for view building and should be seriously considered from professional as well as personal moral perspectives (Mintz, 2006; Cameron & O'Leary, 2015). It may also indicate that study of ethics with the narrow focus on the financial interest of organisation leads to polarisation in the learners' opinions.

7.3.3. Changes in views on the role of accountant

Table 7.10 presents the summary of changes in responses to statements about the role of the accountant.

QN	Question	Matched pairs responses	
		R1	R2
		% agree	% agree
	<i>views on the role of accountant</i>		
Q7	The primary duty of an accountant is to ensure the financial profitability of the employing organisation irrespective of personal views and values.	68%	69%
Q8	The only role of an accountant is to capture and report the financial transactions of an organisation using objective technical recording methods.	41%	38%
Q9	Accountants have the ability to ensure that a business does not waste Earth's limited social and environmental resources.	70%	86%
Q21	In a professional role, an accountant should not provide any personal moral judgment when assisting the decision-maker (e.g. managing director)	60%	54%
Q25	Professional accounting ethics are different from social ethics and personal morals and can only be prescribed within accounting standards and other existing policies.	62%	52%
Q27	In practice, an accountant needs to be able to exercise independent views, which include both personal and professional judgment.	65%	86%
Q30	An accountant must be able to hold and argue critically subjective views.	81%	92%
Q33	It is acceptable for an accountant to use sets of opposite principles to make personal and professional decisions.	32%	68%

Table 7.10 Changes in the students' views on the role of accountant

The largest change was observed in response to Q33. The results showed that at the end of their accounting university degree 68% (original 32%) of the students have agreed that it was acceptable to apply opposite ethics in personal and professional decisions. These views were complemented with the agreement that professional accounting ethics are different from social ethics and personal morals and that professional ethics can only be prescribed within accounting standards and other existing policies (Q25). While the agreements about the statement in Q25 went down (from 62% to 52%), it remained representative for more than half of respondents. Such separation of values is reflective of the findings from Q7. The responses to Q7 showed that at the end of the programme, the majority (69%) saw ensuring business

financial profitability as the main duty of an accountant. Overall, the findings suggested that a large proportion of the final year students consider profitability of the organisation-employer to be the primary duty of an accountant even when they strive for profitability clashes with personal views and values.

The findings support concern that accounting programmes may convey an opposite set of personal morals (McPhail, 2001; Mele, 2005). The finding again echoes Tinker's (1991) questioning of the 'schizophrenic' values embedded in the expectations of an accountant's professional conduct that students internalise in the process.

The evident split between the personal and professional in students' perception also indicates a case of suffering from inner duality which Freire (2005) describes in his writing. It is this duality and fear of freedom that leads accounting students to conform further among themselves:

'When they discover within themselves the yearning to be free, they perceive that this yearning can be transformed into reality only when the same yearning is aroused in their comrades. But while dominated by the fear of freedom they refuse to appeal to others, or to listen to the appeals of others, or even to the appeals of their own conscience. They prefer gregariousness to authentic comradeship; they prefer the security of conformity with their state of unfreedom to the creative communion produced by freedom and even the very pursuit of freedom' (Freire, 2005, p.47).

The findings also bring into question the influence of professional qualifications on accounting degrees with its lack of social obligation message (Puxty et.al, 1994).

There was a substantial change in responses to the statement that an accountant needs to be able to exercise independent views, which include both personal and professional judgment (Q27 from 65% to 86%). Similarly, a rise to nearly universal agreement that an accountant must be able to hold and argue critically subjective views in the Q30 (from 81% to 92%). The changes show that at the end of their accounting degree a substantial proportion of students agree about the need for an accountant to hold independent views and argue subjective options. However, this result may reflect the much discussed in the accounting education literature need for the professional ability to think critically as a means to solve technical issues and secure the best financial outcome for capital holders (Kavanagh and Drennan, 2008).

However, the increase in agreement (from 70% to 86%) for the Q9 statement, indicates that over the duration of the programme the growth in students' belief in the professional capacity to protect Earth's limited social and environmental resources.

Combined with the changes in Q27 and Q30, the rise in Q9 statement agreement may be indicative that over the duration of their programme students are exposed to critical elements of accounting theory. The increase in the agreement responses in Q9, 27 and 30 also supported by a corresponding fall in views that the role of an accountant is limited to technical actions only (Q8 down from 41% to 38%); that accounting must not use personal moral judgement in assisting others with professional decision-making (Q21 from 60% to 54%); and that professional ethics are prescribed within accounting standards and policies and that these ethics differ from social ethics and personal morals (Q25 from 62% to 52%). Furthermore, over a 3rd (32%) of responses to Q7 students did not consider the focus of business financial profitability to be the only main duty of an accountant. These findings offer insights into how students see accounting, i.e. central to decision-making and that the accountant's role stretches beyond simple technical routines. The data may be an indication of a shift in views beyond a focus on capital-holder interest only - the epistemic shift (Birkin and Polesie, 2012). The findings also offer some positive evidence to existing reflections on progress in the evolution of accounting (Owen, 2008; Hopper, 2013; Deegan, 2017). The finding also suggests a necessity for further research that looks into the process to identify what techniques and parts of accounting education practices contribute to fundamental changes in thinking.

7.4. Summary

The adopted theoretical framework incorporates aspects from Vygotsky's learning process theory (1978) in combination with Freire's dialogical leaning approach for critical education (2005). The framework suggests that students are active participants in the process of their education. Furthermore, the andragogic nature of university learners assumes that they enter the new Zone of Proximal Development (i.e. the undergraduate accounting programme) with some primary internalised general knowledge as well as knowledge about accounting and the role of accountant (Berger and Luckmann, 1966; Vygotsky, 1978; Veugelers, 2000). This chapter was set to answer the third research question RQ3: *What are the learners' initial outlook on accounting and the role of an accountant and how do these views change following the undergraduate educational journey?* The data from the longitudinal study of learners on

accounting programmes from two universities was collected and analysed using descriptive statistics.

The chapter began with examining demographic, academic and professional experience background data of the student as provided in the 1st round of the responses.

The analysis of the data indicates that in the 1st year the students hold a range of views on accounting and the role of accountant. Many viewed accounting information as a reality construct. They also understood that business is interdependent with environment factors. However, the response showed some paradoxes in the ways the students placed values in accounting and their perception of professional bodies. The interests of the capital holders were regarded as supreme while at the same time students viewed that accounting should be concerned with more than just profit maximisation. Similarly, while students held accounting bodies in high regards, they also saw accounting standards as limiting solutions to safeguarding social and environmental resources.

The qualitative insights into the responses further evidenced that a plurality of views exists amongst those choosing accounting education. This aspect has to be acknowledged in curriculum design. Furthermore, lecturers need to understand that widening the curriculum leads to cognitive dissonance from the students with a narrow view of accounting. This is the case of the 'fear of freedom'.

The lecturers also need to take care when planning learning activities associated with the widening of the curriculum. Radical action may lead to loss of the connection with learners and a subsequent failure to build education based on a dialog.

Overall, there was a 'lack of agreement' in the views on the role of an accountant. Many learners saw independence as important while at the same time they prioritised business profitability over other factors, even when it clashed with personal views and values. The data reveals a split between professional and personal ethics in the students' minds. This suggested that already from the beginning the students come somewhat adapted to the domination of the oppressive force and exhibit a duality of their inner being. Tinker (1991) refers to this state of accountants being as 'schizophrenics' with 'multiple personalities'. A truly dialogical education would to overcome such inner contradiction and help individuals to become whole

by understanding and mediating the contradiction in the professional and personal roles. By overcoming the inner contradictions, the learner can achieve the inner freedom from the forces of oppression (Freire, 2005). Furthermore, the strong connectivity between individuals' social realities internalised in the primary and the secondary socialisation stages are also foundational to solid social arrangements (Berger and Luckmann, 1966).

The data from the 2nd round of the survey showed that in the course of their undergraduate degree students come across some form of critical dialogical educational encounter. The dialogical learning encounter may be attributable to a wider experience that the university and its wider have to offer. This, however, needs further exploration and provides an idea for future research. Similarly, it is not clear if the 'revolutionary leaders' of accounting education are capable of facilitating the conscientization of accounting learners (Freire, 2005).

The large rise in agreement that accounting professional ethics is different from social and personal ethics indicate that accounting education encourages further separation of professional and personal. Using the Freirean lens (Freire, 2005), it can be argued that accounting education assists learners in duality of their inner being and accepts it as a given reality. Acceptance of oppressors' reality with simultaneous understanding of the duality of personal situations also leads students to fight the feeling of desire for freedom and mass confirmation.

However, the changes in the data indicates that there is a visible movement in thinking beyond focus on capital-holder interest only. The findings provide positive evidence of the progress made by the critical accounting research movement (Owen, 2008; Hopper, 2013; Deegan, 2017). Furthermore, the polarisation in the students views on professional and personal ethics indicate a need for further research that looks at the students' primary internalised ethical assumptions as the foundation to their accounting education.

Having reported on the findings in chapter five, six and seven, the next chapter will move onto a discussion of these findings in the light of the theoretical framework.

Chapter Eight: Discussion of the findings from the empirical chapters

The study has examined the integration of sustainability and critical thinking into the undergraduate accounting education process. The study was supported with a framework that combined theoretical insights on the process of knowledge acquisition through social interactions (Berger and Luckmann, 1966; Vygotsky, 1978; Freire, 2005) along with the argument that sustainability represents a move towards new epoch/episteme (Birkin and Polesie, 2012) which requires a dialogic form of education (Freire, 2005). Following the data analysis of the interviews with accounting professors and lectures complemented with longitudinal surveys of accounting students, this study offered a variety of insights on the subject of sustainability in the accounting education process. In combination with evidence from existing literature, the three empirical chapters¹² provided responses to the first three research questions:

RQ1: What is the context of the UK's university accounting education and the scope of the accounting lecturer's role as the MKO in this education process?

RQ 2 What are the MKO's views on sustainability in relation to accounting and accounting education and the MKO's self-perception of their role and place in the education process?

RQ 3: What are the learners' initial views of accounting and the role of an accountant and how do these views change following the undergraduate educational journey?

This chapter offers a discussion of the combined data findings from the empirical chapters and draws the information together to answer the fourth and final research question:

RQ4: To what extent are critical perspectives and dialogical learning adopted in accounting education?

The chapter contributes with theoretically informed discussion of the findings and adds to accounting education body of literature and critical accounting research in particular¹³. Part 1 draws together findings about individual components of the education process mapped out in the adopted theoretical framework. This part discusses causes of advances or delays in the integration of sustainability into the accounting education process. It does that by offering a

¹² See Chapters Five, Six and Seven.

¹³ See Chapter Two.

comparison of the findings drawing out similarities and differences in the research participants' perspectives. Using the findings, Part 2 addresses established research gaps by discussing the findings in the context of existing accounting education literature. Part 3 draws upon the discussion and offers the answers to the remaining fourth research question. Part 4 provides a summary of the chapter.

8.1. A detailed comparison of the findings from the previous three chapters, drawing out similarities and differences in the participants' perspectives

A range of theoretical perspectives united by the ideas of learning as a socio-cultural interaction were deployed in this study to form a theoretical framework for exploration of sustainability and critical thinking in the accounting education process. Aspects from Vygotsky's educational theory (1978) and Berger and Luckmann's (1966) theory of social construction helped to map out the accounting education process - i.e. the process of secondary knowledge internalisation. Furthermore, Freire's theory of critical pedagogy (2005) complemented with Birkin and Polesie's (2012) epistemic changes arguments to offer a tool for examination of the processes' components and the relations between them.

Figure 8.1 is an extended version of the originally constructed theoretical framework¹⁴ that outlines the components of the undergraduate accounting education process. It offers a visual summary of the process based on the discussion of combined empirical evidence:

¹⁴ See Chapter 3.

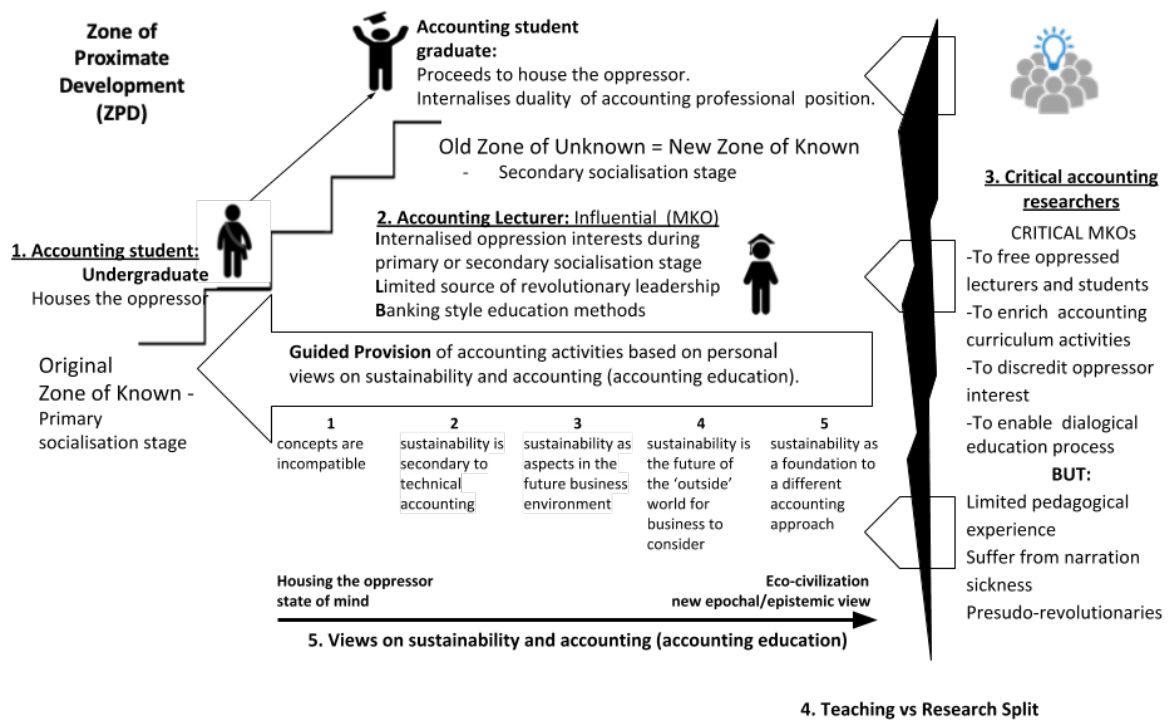


Figure 8.1 Summary of theoretical findings in relation to the accounting education process

The five points numbered on the schematic representations (1.) accounting student, (2.) accounting lecturer, (3.) critical accounting researcher; (4.) teaching vs research split and (5.) a changing view on the relation between accounting and sustainability amongst accounting academics is discussed below.

8.1.1. Accounting student

From accounting undergraduate to the graduates – learning to house the oppressor

The figure shows that in the first year of their accounting programme journey the learners' evidence a 'tragic duality of the oppressed' (Freire, 2002) state of mind. They appreciate the broader role of accounting in support of sustainable living, i.e. longing to be free, yet they house the oppressor by identifying the financial interests of capital-holders as central to their learning and application of accounting. The findings indicated that such a state of mind is likely to be connected to the students' primary socialisation experiences (Berger and Luckmann, 1966). Students who choose accounting education come into university with already internalised ideas informed by the oppressor interest. Despite exhibiting an oppressed state of mind, students are longing to be free and are ready to engage with the critical dialogical education. Such state of being leads to students' active and subconscious disagreement with the critical education that leads to learners' conscientization. Likewise, they are still in the process of building their emotional maturity (Boyce et. al., 2001), and lecturers need to recognise that.

Lecturers need to be professionally prepared not only to repeat prior learned information, but to have the pedagogical skill to guide students through any confusion and resentment in the dialogical learning process. Lecturers also need to bring into the learning process links to the uncertain role of accounting in the future.

Through their education journey, the duality of students' existence remains unresolved. Instead, students adopt a 'schizophrenics' state of mind (Tinker, 1991) which accepts the contradictions in personal and professional actions as a norm of an accountant's behaviour. A state of mind nourished by accounting lecturers through a strong focus on objectivity and the technical aspects of the subject delivered via banking education models.

Reflexive thoughts on students as a part of education process

The problem of preconceived ideas of accounting amongst the students and the nourishment of these views through undergraduate accounting education has been previously discussed in the literature (Low et.al, 2008; Hopper, 2013). These pre-existing views make it difficult to take a critical perspective and introduce a dialogical education approach. Narrow views of accounting can impede long-term development of accounting as an academic subject within the realm of social sciences as well as development of its practical emancipatory powers that contribute to wider societal sustainability. Both university educators and administrators need to see this potential threat to university accounting provision and acknowledge the danger of going down the route of technical teaching only.

The issue of reinforcement of pre-conceived oppressor-interest dominant views becomes further solidified in the process when teaching is assessed using short-term metrics such as module evaluation questionnaires and student satisfaction surveys. The problem escalates in pursuit of TEF (Teaching Excellence Framework) (OFS, 2020) recognition. These pre-existing views make it difficult to take a critical perspective and introduce a dialogical education approach. The metrics need to account for cognitive dissonance and adverse reactions from oppressed learners when education methods beyond banking are applied (Freire, 2005). Failure to build in an expectation of antagonistic reactions from the learners impedes long-term development of accounting as an academic subject. This poses a real threat to the development of accounting education which may fall a victim to strive for short-term appreciation of teaching content.

With the above issues in mind, the critical accounting community needs to seek to engage in building a body of knowledge in the form of research as well as practical material that can be used to promote an understanding of a dialogical learning process. Such research also needs to be communicated to learners, those engaged in accounting teaching as well as administrators and members of faculty who are involved in curriculum development and management.

8.1.2. Accounting lecturer

Accounting lecturers as powerful MKO

The evidence from professors helped to clarify that in the university context accounting lecturers are the influential MKO, i.e. a lecturer can affect both the structure and nature of the accounting curriculum. The lecturers shared this view and they also saw themselves as the MKOs of the accounting education process and their role in the process as a powerful one. Professors noted that the scope of the lecturer's influence was affected by some external factors: the accounting professional bodies' accreditation, universities structures, students' expectations and peer pressure as secondary to the lecturers' commitment to enabling curriculum changes. Lecturers also shared concerns over the adverse impact from factors such as pressures from the students, lack of time and institutional bureaucracy that resonated with existing literature (Hopper, 2013). These findings were consistent with the literature earlier discussed (Adler and Milne, 1997; Low et al., 2008; Carmona, 2013; Chabrak and Graig, 2013; Contrafatto, 2013; Gray et al., 2014, 2019; Thomson, 2014; Deegan 2017).

Lecturers' prior socialisation

The findings showed that the UK's lecturers do have a choice to embed or not to embed sustainability in the context of accounting education provision. Similar to the professors' responses, the lecturers' interviews pointed towards the eminence of the internal to individuals' factors such as views on the relation between accounting and sustainability and personal commitment to driving changes. These factors commanded the approach to teaching and the choice to exercise professional academic freedom in the accounting curriculum.

The data also revealed that the level of commitment to drive curriculum changes was determined by the professional and academic level of prior education and training, experiences in academic teaching as well as individual's dedication. The prior education and training formed lecturer's primary and secondary socialisation stages, which were foundational in the lecturers' individual perceptions of reality (Berger and Luckmann, 1966). These internalised views have a direct impact on the knowledge dissemination which influences the learners'

reality construction (Berger and Luckmann, 1966; Vygotsky, 1978). Some educators genuinely internalised the existing myths and oppressor's worldviews in the course of their own education process. Many accountant-cum-lecturers embedded their professionally internalised knowledge into the education process. Their views and their teaching perspective reflect the contemporary dominant social and organisational ideologies (Freire, 2005).

However, the findings also indicated that there may be cases of 'adopted roles' rather than a genuinely internalised view of professional reality (Berger and Luckmann, 1966). Some educators choose to comply with 'accepted' oppressor-informed views of accounting, which are contrary to individuals' personal views. Such choice is driven by what the lecturer's wants and possibly a need to adapt to the system requirements (ibid.).

Accounting lecturers – a limited source of 'revolutionary leadership'

The internal elements based on prior socialisation also determined lecturers' ability to take on the role of a 'revolutionary leader' (Freire, 2005), i.e. educators who can facilitate an awakening of the learners from accepting the supremacy of short-term capital-holders' financial interests over long-term planetary wellbeing.

To awaken students' critical consciousness requires a dialogical approach in education with the assistance of an educator who is capable of being a 'revolutionary leader' (Freire, 2005). A truly dialogical education exists in the condition where an educator is free from ideological oppression and has a freedom to teach (Freire, 2005). The analysis of the interview data from professors and lecturers indicated that the problem in the context of university accounting education was the absence of revolutionary leadership. In many cases, the lecturers did not have the ability to be the leaders capable of facilitating education for a cultural revolution within the accounting discipline because in their view they house the oppressor. The understanding which was conditioned by the above-discussed general primary knowledge as well as the knowledge internalised during professional and teaching experiences, i.e. the secondary socialisation stage (Berger and Luckmann, 1966).

The study established that lecturers' choice to incorporate sustainability ideas into the curriculum was guided by their individual understanding of sustainability relevance to accounting and accounting education. The five thematic categories in the way lecturers' viewed these relations were: (1.) concepts are incompatible; (2.) sustainability is secondary to technical

accounting; (3.) sustainability as aspects in the future business environment; (4.) sustainability is the future of the 'outside' world for business to consider; (5.) sustainability as a foundation to a different accounting approach. The study found the categories also reflected in the ways the lecturers viewed accounting, the outcome of accounting education and the choices of teaching methods.

Notably, the themes in lecturers' views were different from those found in the professors' interviews and were perhaps reflective of the views of the wider field of accounting research. Here the ideas have moved beyond narrow view of accounting towards linking accounting and sustainable thinking to optimal societal outcomes¹⁵ that allow sustainable living within the Earth's planetary boundaries. The difference in the results indicated that lecturers' views of sustainability appeared to be more technically focused and 'less critically advanced'. Only one thematic category in the lecturers' responses fully resonated with the underlying assumptions of the critical approach (Freire, 2005) and saw sustainability as a foundational accounting concept. In other categories, the lecturers drew a distinct line between the business financial interest focus and broader ideas of sustainable living. Their views are oppressor-interest dominated as they reflect the pursuit of profit and focus on quantitative 'having, rather than being' (Freire, 2005, p. 77). Through their influential position, the MKOs help to maintain the oppressor-dominant socially constructed reality of accounting (Berger and Luckmann, 1966, p.172) which ultimately equates to the upkeep of an unsustainable world order (Raworth, 2017; Gray 2019).

Preference for banking teaching methods

Due to its evolutionary nature, sustainability cannot be viewed and taught in the same manner as the technical aspects of current accounting practices, i.e. the banking method of uncritical information depositing (Freire, 2005; Contrafatto, 2013; Gray, 2019). Yet, the evidence highlighted a preference for traditional banking teaching methods amongst all of the lecturers irrespective of their accounting philosophies. Such teaching approach preferences are a point for concern, particularly in the case of those who position themselves as educators who wish to advance critical thinking into the accounting curriculum. Freire (2005) warns that 'the word is changed into idle chatter, into verbalism, into an alienated and alienating "blah"' if a corresponding action does not support it' (p. 87) Therefore a mere appreciation that sustainability provides a philosophical foundation does not necessarily lead to a student's

¹⁵ see Figure 5.1, Chapter 5.

critical awakening. The lecturers have to be willing to accept their lack of knowledge of the future and be prepared to co-construct this side of the education process together with the learners to develop a genuinely dialogical education process.

Limited understanding of pedagogical processes

The findings indicated that the delay in incorporating sustainability into the accounting curriculum might be a result of limited advances in the application of dialogical education models by many of those who teach including those lecturers who do carry a critical outlook. Lecturers' preference for banking methods supports this claim. Such a choice may be explained as previously noted in the accounting literature by the lack of understanding of the pedagogical process (Low et al., 2008; Gray, 2013). The findings showed that irrespective their philosophical position, the lecturers saw students and their lack of willingness to engage as an issue in the educational process. Perceiving students' adverse reactions as a problem shows a lack of understanding of the theories behind the knowledge internalisation process. A concern particularly important from the perspective of critical pedagogy where an adverse reaction is expected from those who are oppressed as it shatters their worldviews that offer them an emotional safety of 'familiar arrangements' (Freire, 2005). Students' aversion to change is nothing but a reaction to liberating actions, a state of mind that in accounting literature was referred to as cognitive dissonance (Boyce and Greer, 2013; Dellaportas, 2015). Evidence from the professors indicated that fear of students' adverse reactions might be related to the fear of poor student feedback that can lead to persecution from the managerial layer of the university's administration. However, such fear in itself shows a lack of experience and limited understanding of the theories behind both education and the dialogical education processes (Freire, 2005). The evidence from the professors' interviews also supports the argument as they indicate that the fear is related to either a lack of experience or in some cases, personal dedication.

Reflexive thoughts on lecturers as a part of the education process

The lag in the lecturer's appreciation for the need to expand the curriculum in the light of on-going changes and the critical research is a point for concern. It contributes to accounting university education failing in its social contribution duties and impeding progress towards long-term sustainability informed living. It is also putting into question the value of university level accounting education provision, if it is not differentiated from professional providers. The

latter problem in the long-term may have an adverse effect on the overall public perception of the university provision.

The differences in outlook on the subjects of accounting and sustainability between the professors and the lecturers indicate the importance of ensuring balanced skills and academic backgrounds amongst the faculty members. This supports Duff and Marriott (2017, p.416) view that ‘the relationship between academic research and teaching consequently requires judicious management’. A balanced representation of academic and professional views is paramount to a balanced curriculum which can prepare students for ‘now’ as well as let them imagine a better model for ‘the future’.

Academic and teaching-only staff need to be actively encouraged to pursue professional and academic development to build appreciations of the wider emancipatory possibility of accounting for society. Notably, an expectation of wider accounting provision has already been included in the UK’s Quality Assurance Agency revised version of the Subject Benchmark Statement for Accounting (QAA, 2019). However, expansion of the accounting curriculum may be a challenge to achieve at individual university level particularly given the financial pressures on universities and relative ease with which revenue can be secured from delivery of accounting related degrees. Within this context there is a growing necessity for responsible accounting educators to be united in the campaign against misuse of provision. With consideration that many of the teaching lecturers are themselves in a state of oppression, the critical community needs to take a lead on the initiative.

However, to secure success academic professional bodies such as the British Accounting and Finance Association (BAFA) need to be involved and put support for the campaign at ground level at the top of their agendas. Currently, limited practical joint efforts appears to be taken by this organisation academic body that presents itself as ‘an essential resource for campaigners, researchers, educators, students, and practitioners who have a keen interest in developing accounting and finance as an academic discipline’. (BAFA, 2020)

Furthermore, at any of the teaching levels accounting educators need to have an appreciation of the educational process. Despite the argument that personal qualities play a role in succeeding either in research or teaching (Duff and Marriott, 2017), an understanding of the process of learning is paramount irrespective of individual inclination. As those who are in direct contact

with the learners, accounting lecturers' understanding of the process of learning and the journey of undergraduate education must be a part of new staff induction as well as a constant variable in the professional development process. However, the staff development process in itself needs to be of a dialogic nature, which may be more challenging to implement given the strong prior socialisation of those entering the accounting teaching (Berger and Luckmann, 1966). Accounting academic staff education is an area of further research that needs to be explored through a prism of critical education and dialogical learning.

The prevailing state of oppression and lack of understanding of emancipatory nature of accounting amongst the students, lecturers and those involved in the process also contributed to accounting educators accepting the external factors as fixed reality. The recommendations on how to overcome the issue of external factors will be discussed in the following chapter.

8.1.3. Critical accounting researchers

Critical researchers as critical MKOs

Concerning the unexplained delay in the adoption of sustainability thinking into the undergraduate accounting curriculum, the study indicates that the learner and, in many cases, the accounting lecturers 'house the oppressor'. Hence, despite the significance of the lecturer as the MKO, they may not be in a position to take on the role of the leader capable of driving forward Cultural Revolution within the accounting curriculum. In this context, the study highlighted the vital role of critical accounting researchers.

Critical MKOs are those critical researchers who see themselves as part of leading counter-capital-holders' interest supremacy research movement (Deegan, 2016). Deliberate engagement in such work proclaims individual's support of the need for conscientisation of the oppressed (Freire, 2005). By taking on the role of driving cultural change, the critical researchers position themselves in the role of revolutionary leaders in the field of accounting and accounting education. As revolutionary leaders, they have a responsibility to bring a dialogical education model to students as well to the lecturers who live in an oppressed state of mind. They are the Critical MKOs in the accounting education process. In this role critical researchers need to work on expanding the education process beyond didactic one-way lecturer-student interaction. Those on the position of the critical MKOs must actively help students, members of the accounting and other academic staff to appreciate the importance of accounting emancipatory

potential. Critical MKOs play an essential role in curriculum expansion and transformation of accounting education.

Critical research community weakness

The study showed that by the nature of their research critical accounting academics hold central positions in the cultural revolutionary movements. However, the findings also indicated that the critical accounting branch was struggling to move from theoretical contribution to transformative actions. The issue is particularly acute in regards to the primary source of influence - the students (Thomson, 2014).

The study found that often those issues were related to personal factors. These included a lack of higher education teaching experience, career focus and personal sense of responsibility vital in the choice of an individual lecturer to exercise their power over curriculum changes. Firstly, lack of pedagogical training and experience echoed already existing in the literature concerns (Gray, 2013). Notably, this appears to be common among accounting academics, irrespective of the nature of the research. Secondly, the findings showed that for some critical researchers the revolutionary leader's responsibility was an inadvertent one that came with the career-driven choice of critical research path. For them, the choice of the critical path was a means for career advancement and personal ego gratification which reflected was noted to be reflected in somewhat hypocritical life choices. This revelation puts some critical researchers into the category of pseudo-revolutionaries who, while waving the flag of the 'cultural revolution', consciously or unconsciously house the oppressor (Freire, 2005). Lastly, the delay in the evolution of accounting education may also be attributable to a lack of true dialogical engagement from those whose role is to both theorise the problem and seek active engagement in praxis-building actions. From a Freirean perspective, the critical research community may be suffering from 'narration sickness' whereby the words remain just empty words that fail to pave the way to transformative praxis of liberation (Freire, 2005).

Reflexive thoughts on the role of the critical research community in supporting sustainability in education process

The critical research community needs to awaken to their revolutionary leadership responsibilities and understand that critical forms of education are a vital means of fighting oppression. Academics need to unite their forces and push for recognition of dialogic teaching

models as tools for knowledge exchange and knowledge co-production synonymous with that characterised by The Economic and Social Research Council (ESRC) as research impact (ESRC, 2020). Current students are future leaders and decision-makers which puts them in the position of 'user stakeholders and participatory groups'. By the means of knowledge exchange and knowledge co-production with students, accounting academics can create long-term 'networks and relationships with research users' and direct existing research efforts 'towards excellent leadership and management support' of organisations in the future (ibid.). It is essential that critical academics include education in both their personal and organisational strategic priorities. With that, there is also an evident need in accounting (and other disciplines) to develop a methodology that allows capture of the long-term impact from engagement through education.

Likewise, the community needs to work on building links and working with professional bodies. The collaborative work is required to mitigate 'the lack of relevance of contemporary research into the curriculum' (Duff and Marriott, 2017, p. 2416) and focus on technical content attributed to exemptions pressures. The later point requires further research in order to break some myths and gain clarification as the data shows that in many cases it is used as an excuse not to engage in changes to the current outdated narrow technical curriculum and how it is delivered.

8.1.4. Teaching focus versus research advances split

The evidence of different views of sustainability between accounting professors and lecturers also adds to the evidence of a negative split between teaching focus versus research advances in accounting academia (Duff and Marriott, 2012; 2017). A split that both weakens higher accounting education positions (Duff and Marriott, 2012) and limits opportunities to pursue the development of accounting into a research-informed social discipline instead of a mere professional qualification (Dillard, 1991).

The professors' responses suggested that accounting academia has shifted from a 'business as usual' perspective to an underlying agreement on the importance of sustainable living reflecting the Brundtland's Report (1987) definition¹⁶. However, true appreciation of its importance amongst the teaching staff is still in its evolutionary stage. Many lecturers see teaching as familiarising students with a 'fixed reality out there' and preparing them for employment. Such

¹⁶ Current resource usage without compromising the wellbeing of future generations.

a focus leads to a catch-22 situation where the lack of sustainability in current accounting practices poses problems with embedding it into a stable technical curriculum. This leads to a shortage of critically thinking accounting professionals capable of praxis changing and building.

However, in the looming face of climate change, growing social problems and collapse of biodiversity, the educators must recognise that ‘reality out there’ is rapidly changing. The failure to include sustainability informed critical thinking informed as a foundational philosophy can actually make students less employable. Such argument presents a case for the development of critical understating through dialogical modes of learning that gives the future professionals agility to seek sustainable working practices within the rapidly changing environment on behalf of their future employers.

One of the explanations suggested by the evidence was lecturers' previous professional and academic experiences. The data showed that many accounting MKOs themselves internalised oppression-compliant knowledge strengthened further by either a deliberate or a genuine disregard for critical thinking in their teaching. Those who viewed sustainability as a philosophical foundation had a non-accounting/business background and saw accounting in an interdisciplinary context. They were indicating a 'free from oppression' mindset. Furthermore, these lecturers were personally engaged in some form of critical research. Those who put a strong emphasis on technical aspects of the subject and technical graduates' proficiency held a degree in accounting, economics, finance and business-related areas combined with the same professional background. In many cases, the lecturers did not engage in research, but those who did, demonstrated a capital-holder interest-driven research focus.

Adding to Duff and Marriot's (2017) work on the problematics of linking academic research and teaching, this thesis also provides further evidence to grave faults in the institutional design when it comes to recognition of academic contributions. It puts into question the institutional pursuit of Research Excellence Framework (REF) requirements to publish in ‘high ranking journals’ at the cost of high-quality teaching. This work adds to the existing discussions centred around the adverse effects of REF on accounting academia (Gendron, 2015, Malsch and Tessier, 2015, Tourish and Willmott, 2015) including accounting education research (Sangster, 2011).

8.1.5. Dynamic view of academic accounting thinking

The array of views on the relation between accounting and sustainability found in the empirical evidence showed that absence of a single definition of sustainability in accounting research was similar to the overall higher education field (Gough and Scott, 2009). The results, however, do not imply a complete stagnation. On the contrary, the existence of different thematic categories in the views amongst the lecturers and duality in the students' outlooks indicate a state of 'collision of the concepts of paradigm, paradox and paralysis demonstrates an epistemic process which has emancipatory possibilities (Kaidonis et al., 2009, p.285) for accounting education. This current state of affairs is an ongoing epistemic process and brings further evidence to the claims that there is a move towards a new epoch (Freire, 2005; Kaidonis et al., 2009, Birkin and Polesie, 2011). The evidence in the study also serves as a sign that the 'emancipatory possibilities' of accounting (Gallhofer and Haslam, 2002, 2019) are starting to find its place in the praxis of accounting education. In this theoretical light, the evolutionary stage of sustainability reflected in the range of emerged views is characterised by ongoing praxis. Many opinions reflect the existence of plural ontologies characteristic of as an epistemic transition towards a new epoch (Freire, 2005, Birkin and Polesie, 2011, 2012).

The findings within this thesis do suggest that the themes in the lecturers' views form a pattern with gradual changes (see arrow indicator in Figure 8.1). The pattern represents an ongoing social move towards eco-civilisation (Birkin and Polesie, 2019) as an emerging episteme (Birkin and Polesie, 2011) or 'epochal unit' (Freire, 2005). The thematised views move from an oppressor-interest dominant, extreme technical view of accounting towards ideas of sustainability built into the foundation of accounting praxis, which is representative of the new Eco-civilisation epoch (Freire, 2002, Birkin and Polesie, 2012, 2019). Such findings offer an 'epochal transition perspective' characterised by academics being at various stages of reaching individual freedom from the dominant oppressive forces in accounting. The study evidences a growing realisation that the financial interests of the capital holders cannot be the only focal point for some lecturers. However, not all lecturers can become facilitators of the dialogical education models as many houses the oppressor to a various degree. Such a perspective puts forward an alternative approach to viewing existing in accounting research and teaching perspectives (e.g. Chua, 1986; Brown and Frazer, 2002). It does show the dynamic nature of social changes, including changes in research and education. It also draws attention to the need to consider these dynamics when working towards enabling 'cultural revolution'.

From the discussion of the findings as an explanation of the undergraduate accounting education process, the chapter now will turn to reflecting on the results in light of the previously discussed in Chapter Two academic literature.

8.2. Reflections on the findings in the light of theoretical framework and academic literature

Contextual artefacts vs context of accounting education

The findings helped to clarify the importance of the lecturers' position and cleared the existing in the literature contradicting messages. It asserted that factors such as textbooks, accounting bodies and requirements dictated by the institutional bureaucracy came out as secondary to the lecturers' individual scope of influence (Lucas, 2002; Fergusson et al., 2007; Coulson and Thomson, 2006). Consequently, these were not added as foundational aspects in the theoretical explanation of the education process. The study also puts into question concerns over professional bodies' imposing their dominance on the lecturers' curriculum choices (Hopper, 2013). The findings confirm that there is room for lecturers to influence the curriculum and satisfy the requirements of professional qualifications.

Furthermore, evidence available in the literature that a caution towards the excessive application of professional exemption must be exercised given an evident shift in professional accounting bodies' focus on marketing enhanced profit-driven activities (Picard, 2016).

Lecturers may take these factors as fixed conditions of the academic reality because of limited academic teaching and research experience. This argument is consistent with prior issues raised in the literature about the limited effect of educators' personal narrow vocational perspective of the subject (Low et al., 2008; Carmona, 2013; Hopper, 2013; Power, 1991). In the light of the theoretical framework, the factors mentioned above are not the context in themselves but rather socio-historical artefacts (Vygotsky, 1978) that reflect the current context. The knowledge of these factors is internalised by the lecturers in their prior socialisation experiences. Hence the extent of their application to the education process depends on the lecturer's individual's level of acceptance of these as the accounting reality or their importance in case of 'adopting the role of an accountant' (ibid.).

The study expanded evidence of the lecturers' role (Power, 1991; McPhail 2004; Low et al., 2008; Ferguson et al., 2011; Carmona, 2013; Hopper, 2013; Thomson, 2014; Duff and Marriott, 2017; Gray et al., 2014, 2019). It had also highlighted the importance of internal to the lectures factors that affect the decision to drive forward curriculum extension. The findings showed that lecturers might lack an awareness of their power due to inexperience or deliberately avoid exercising personal power due to a lack of commitment to knowledge. The study extended understanding of lecturers' professional and personal views through which they draw the connection between sustainability, accounting and accounting education. The study found that these views were the most significant factor driving the individual's educational content choices.

Explaining stagnation in the accounting curriculum

The findings in the study contribute to the explanation of stagnation in the implementation of sustainability into curriculum and resistance to adopting the consciousness-awakening dialogical forms of education noted in the accounting education literature (Hazelton and Haigh, 2010; Hopper, 2013).

According to Freire (2005), the context is the reflection of the current epoch - a period in history signified by its particular kinds of both oppressor-oppressed relations and forces aimed at breaking down the oppressive relations praxis. Sustainability thinking puts into question the current foundation of accounting practices built on capital-holders' financial interests. In Freirean terms, sustainability equates to a new epoch preceded by the 'cultural revolution'. A revolution, which is driven by free from oppression revolutionary leaders who actively facilitate awakening of critical consciousness through the dialogical education model. The theoretical framework explains that advances or delays in implementation of sustainability depends on the lecturer's ability to be the revolutionary leader and to enable learners' conscientization in the course of accounting education. The ability to fulfil the leadership role depends on the lecturer's own state of being (oppressed or not) and the power of counter-oppressive regime forces.

The study revealed that in many cases, teaching is driven by the idea to prepare students for fixed 'reality out there'. Coupled with a lack of knowledge of pedagogical theories the accounting educators reject a dialogical form of engagement. Instead, they choose a stable and secure banking method of education. Like a bank-clerk the lecturers deposit the knowledge into

students who are seen as 'manageable beings' and reduced to passive receptors of any given information (Freire, 2005, p.73). As a result, the students lose their intellectual curiosity and become resentful to what they perceive as alien to accounting education concepts or methods of learning (Freire, 2005).

The findings indicate that many lecturers may need to be 'freed' or 'to free' themselves from housing the oppressive ideas before they can contemplate education arrangements on a par with a dialogical education model. The lecturer's state of mind corresponds with the learners' expectations who come to higher education in a state of housing oppressor's interests. Learners' openness to new learning in the Zone of Proximal Development is geared towards confirming their association with the oppressor's interest ideas through expected banking methods of teaching. The students do not associate accounting with sustainability teaching, nor are they prepared for dialogic teaching methods as the critical consciousness-awakening tool.

The evidence also indicates that a critical mass' of free from oppression educators have not yet been built across the accounting faculties. Efforts need to be dedicated to conscientizing those who teach accounting – the MKO of the process. This may also explain a visible lack of further discussion building on prior attempts to bring attention to the need for curriculum expansion and the dialogical methods of education (Lewis et al., 1992; Bebbington and Thomson, 2004; Coulson and Thomson 2006; Ferguson et al., 2011; Gray 2013)

The popularity of the banking education method

The choice for banking methods amongst those who indicated housing the oppressor came as no surprise since banking is the time-tested method of education for keeping the existing world order and looking after the interests of the oppressor class (Freire, 2005). However, for those whose views evidenced critical thinking, the preference for banking education methods was a worrying one. A partial explanation for this phenomenon may include lecturers' limited pedagogical education background (Low et al., 2008; Gray, 2013) which manifests in the lack of understanding of the learner's perspective. Lacking education and experience a lecturer can be put off from experimenting with the curriculum due to an inability to see the signs of different stages in the knowledge internalisation or cognitive dissonance reaction (Chabrak and Craig, 2013; Dellaportas, 2015). The preference for this method may also be explained with the lecturers' lack of personal commitment to changes, a practice necessary for moving beyond the 'verbalism' (Freire, 2005).

No personal commitment – no success with the inclusion of sustainability into accounting

The findings also supported the argument that, since the future cannot be predetermined, it cannot be studied mechanically. It does require a dialogical education model where a lecturer (an individual free from the oppressed state of mind) together with students co-create ideas for accounting praxis, which embrace the idea of sustainable living (Freire, 2005; Bebbington and Thomson, 2004; Contrafatto, 2013). From Freirean perspectives, the teaching of those with no authentic commitment to praxis building is nothing but an 'alienating "blah" and "idle chatter"' (Freire, 2005, p.87). Uncommitted teaching means that, if the subject of sustainability is imposed for inclusion in the curriculum, it cannot lead to any meaningful changes irrespective of the style of integration.

The above findings also contribute to the ongoing debate on the best approach for including sustainability into the accounting curriculum (Matten and Moon, 2004; Owen, 2005; Low et al., 2008; Ferguson et al., 2011; Deegan, 2013, 2017; Louw, 2014). This thesis resonates with Owen's (2001) call about the importance of 'mainstream sustainability' but adds that such mainstreaming can only happen when individual lecturers have a personal commitment to the course. Unless the educator is internally committed to the promotion of the changes, any style of embedment of the topic into the curriculum will yield unsatisfactory results.

Notably, the lecturer's level of commitment is conditioned by various causes ranging from personal prior socialisation that form the perceived professional reality (Berger and Luckmann, 1966) to personal commitment to teaching and responsibility acceptance. Such an insight add to the literature argument that responsibility for action lays with the lecturer (Adler and Milne, 1997; Low et.al, 2008; Chabrak and Graig, 2013; Carmona, 2013; Hopper, 2013; Contrafatto, 2013; Thomson, 2014; Gray et. al, 2014, 2019; Deegan, 2017, etc.). The study also extends the argument by showing that lecturers' personal commitment to changes conditioned by their primary and secondary socialisation experiences is the driving force in accounting curriculum expansion.

Extending Initial Theoretical Framework - The Role of Critical Research

The study highlights the role of critical accounting researchers while putting into question the static view of research streams presents in some literature (e.g. Brown and Frazer's (2006) SEA research categorisation, Chua's (1986) categorisation of accounting branches.) The study shows

that in accounting academia, the term 'critical research' was associated with complex and dynamic in relations academic endeavours. The contributions to critical accounting came from research in the broader areas of social and environmental accounting, critical perspectives in accounting as well as from the growing research areas such as ecological accounting (Birkin, 2003) and accounting for extinction (Atkins et al., 2018; Atkins and Maroun, 2018).

Critical researchers are in a vital position to advance accounting praxis. They are the individual researchers who have chosen the critical path united by the ideas of sustainable living from economic, social and environmental perspectives (Lehman, 2013; Thomson, 2014; Thomson et al., 2016). The choice of this path that comes with the responsibility to lead revolutionary changes because 'creating visibilities and breaking silences are powerful legacies of critical accounting research and education' (Lehman, 2013, p.138). An expectation that puts critical researchers in the position of Critical MKOs who, through their academic engagement with students, the accounting academia and community, work to facilitate critically informed praxis building.

Figure 8.3 *Extended original theoretical framework* shows that critical accounting researchers add another layer of interactions to the context of accounting education since the distinctive feature of university teaching is that it is informed by current research (Duff and Marriott, 2017).

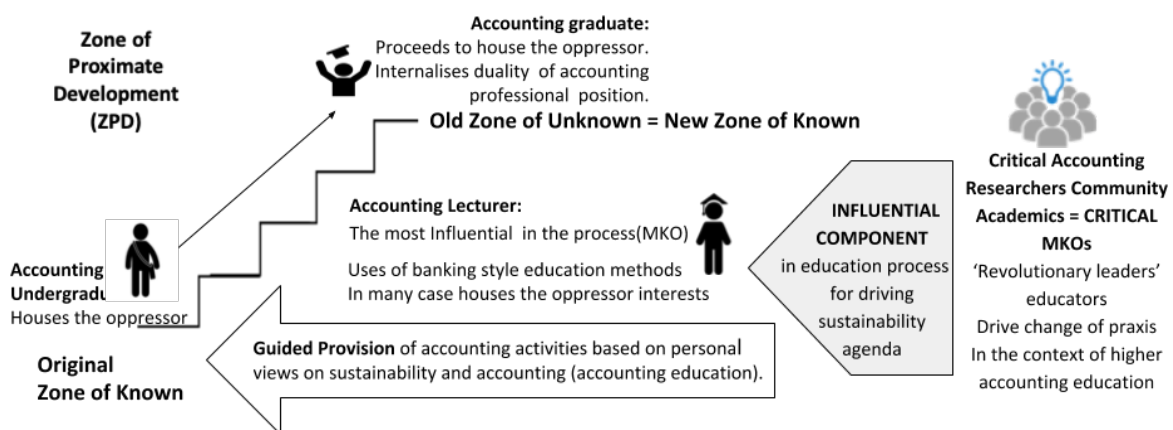


Figure 8.3 Extended original theoretical framework of undergraduate accounting education process

Vested into the position of critical accounting academics, revolutionary leadership responsibility puts them in the role of Critical MKOs. The critical MKO can facilitate implementation of sustainability thinking into the undergraduate accounting process. A

facilitation that can be done either directly as a part of research-informed teaching or indirectly as active knowledge dissemination and impacting on the broader field of accounting academia.

Nevertheless, it is not enough to see oneself as a critical researcher by default of one's research choice. The genuine revolutionary leader must have a clear understanding of the nature of pedagogy in general and critical pedagogy in particular. The educators need to recognise that any attempts to bring in aspects of critical education leads to cognitive dissonance and resistance from the students and their oppressed peers since many associate themselves with the oppressor. Fearing change, they will show resistance when faced with critical content. Only with patience, love and humility can educators help those oppressed to overcome their fear and bring about critical consciousness without alienating learners or other academics (Freire, 2005). The record of the discontent with students' engagement shows that even the 'more enlightened' lecturers lack the understanding of critical pedagogy theory as well as its practical application. Freire's (2005) warnings over ivory towers' false intellectuals is also reflected in the study. In line with Freire's' and other critical education proponents' concerns (Freire, 2005), the evidence indicated that the critical research community suffers from 'verbalism' and lack of activism.

Furthermore, critical academics might be hiding behind a 'waiting for an expert' approach instead of taking on the challenge and bringing their theories into action which can pave the way toward forging sustainable thinking among accounting students and academic peers. The study extends Vygotsky-Freire's framework by suggesting that critical researchers have the role of Critical MKO. In this role, critical academics have a responsibility to enable the conscientisation of students. They also need to work with accounting lecturers who evidence oppressed mindsets because they hold an influential power over the accounting teaching process.

Lastly, the study shows that the critical research community needs to work on strengthening the support for the movement. They need to be mindful of the pitfalls of academic hypocrisy as it may results in a failure to be the genuine liberators:

‘It is not to become free that they want agrarian reform, but in order to acquire land and thus become landowners — or, more precisely, bosses over other workers. A rare peasant does not become more of a tyrant towards his former comrades than the owner himself. This is because the context of the peasant's situation, that is, oppression, remains unchanged’ (p.46)

In the context of critical accounting academics, the above can be translated into the following:

It is not to move away from the dominance of the capital-holding stakeholders towards the sustainable development model of accounting; researchers face demands to publish critical research articles in order to secure their reputation and financial position. It is a rare academic who, once 'promoted' as the academic and professional 'overseer', does not become a disengaged (and in some cases tyrannical) member of the academic community towards his colleagues and the earlier career researchers. This is because the context of the academic's situation, that is, oppression, remains unchanged.

Balanced accounting curriculum

Findings from the study show that prevalent amongst the learners and educators is a state of oppression. This is in the context of concerns amongst the learners about their future employment prospect. Given the individual financial commitment, employment is one of the students' top priority in choosing a higher accounting education path. The study raises the question of curriculum design and argues that enabling sustainability thinking through the curriculum is not merely a matter of timing (Owen et al., 1994; Stevenson 2002, Bebbington et al., 2014; Owen 2001; Doucet et al., 1998; Matten and Moon, 2004; Collinson, 2011; Correa Ruiz and Albelda, 2015) or the form of presentation (embedded or freestanding) (Owen, 2005; Deegan, 2013; Low et al., 2008; Louw, 2014; Ferguson et al., 2011; Matten and Moon, 2004; Deegan, 2017). It also is not enough to have the dialogical model of education in its 'raw' form of critical on-off dialogical modules (Coulson and Thomson 2006; Bebbington and Thomson, 2004). The drive for 'cultural revolution' does not mean instant and complete eradication of the technical aspects of accounting education. On the opposite, the Freirean dialogical model of education advocates patience, understanding of the learners' worldviews and humility and does not support head-on ideological collision with the currently prevailing ideology. Freire (2005) suggests a carefully balanced approach to changes and writes that:

'One cannot expect positive results from an educational or political action program which fails to respect the particular view of the world held by the people. Such a program constitutes cultural invasion, good intentions notwithstanding (p. 95)'.

In accounting education provision, the expectation of successful employment must be balanced in the curriculum with critical consciousness awakening content and delivery style. Through its practical aspects higher accounting education should enable students to secure employment and means to the existence, i.e. 'now'. Through the awakening their critical consciousness the

accounting education process can to allow them to build praxis of sustainable living, free from excising oppression, i.e. 'future' (McLaren and Farahmandpur, 2002). The balanced curriculum also secures continuity for the successful growth of research (Duff and Marriott, 2017)

Furthermore, the technical skills and understanding of the current business arrangement, if done from the critical angle, is necessary to enable learners to have a starting point for critique and learn to understand that they are the praxis forming future professionals. Such multiple requirements may appear to call for different outcomes that assume different teaching methods. This poses a challenge for the accounting educators as it requires modification and adaptation of the dialogical education model to the accounting education context. A model that works with the technical demands on accounting education while simultaneously enabling fundamental changes in both educational and professional praxis before moving to a more advanced application of the dialogical accounting education model. Such a problem may explain the lack of adoption of earlier proposed in the accounting literature dialogical education model (Coulson and Thomson, 2006; Hazelton and Haigh, 2010).

It is, however, plausible to agree that advances in accounting curriculum beyond its pure profit maximising technical context are taking place. These changes are penetrating the work of higher education in general (Gough and Scott, 2009), and accounting education in particular (Wyness and Dalton, 2018).

8.3. Rejoinder to final the research question

The chapter has already implicitly (and in some places more explicitly) considered a range of aspects related to research question four: *To what extent are critical perspective and dialogical learning adopted in accounting education?* This part of the chapter comes as a rejoinder to the final research question.

The findings from the three empirical chapters have shown that critical perspective and the need for a dialogical learning approach are not alien concepts in the context of accounting education. Many students come to accounting education with an understanding of the importance of sustainability. They also believe that accounting needs to offer more than just financial decision-making support if we are to secure long-term planetary wellbeing. Students also throughout their educational journey develop awareness of the fundamental in social

reality creation role of accounting. However, equally many start their educational journey in an oppressed state of mind. They hold oppressor views whereby they see the main aspect of their future role is to serve the financial interest of capital holders (oppressors). In such a state of oppression, students associate accounting with fixed technical curriculum content that makes them to lean towards the cognitive comfort of banking education. The findings show that throughout their journey there may be limited provision of a critical perspective and dialogical learning as the responses show a lack of familiarity with the critical perspectives and acceptance of dual ethics in professional and personal roles. Such findings were not surprising since the lecturer's interviews findings showed that in their views on accounting and the role of accounting many educators also house the oppressor interest.

The framework indicated that lecturers play the pivotal role as the central MKO in the accounting process which was also confirmed by the professors. However, the finding revealed that lecturers' efforts (and ability) to bring critical perspective is limited. Many lecturers saw limited relevance of sustainability in the context of accounting. They put little or no value on the critical perspectives and dialogical learning. Furthermore, there was limited understanding of the dialogical learning approaches and methods including those who valued critical context in accounting education.

Findings showed the limited consideration for critical perspectives and dialogical learning were driven by an internal lack of commitment to knowledge development. This lack of commitments was partially associated with lecturers' oppressor-interests informed view of social reality that served as the guide to their teaching philosophy. The lack of commitment was also attributed to a limited pedagogical preparation amongst those involved in accounting teaching. In many cases accounting lecturers lack critical appreciation of both accounting and pedagogy.

The limited adoption of critical perspective and dialogical learning were further found in the professors' answers and pointed towards a failure of the critical accounting research community to take responsibility to lead the fight against oppression. Being at the forefront of critical thinking in the context of accounting puts critical researchers in the position of Critical MKO. MKO with revolutionary leadership responsibility – free from oppression - who actively disseminates critical knowledge through a dialogical learning process. Yet, the evidence from the findings of a state of oppression amongst accounting lecturers and the split values of the

accounting graduates indicated that the critical community may have not realised its duties. The findings pointed that despite apparent advances in bringing sustainability into accounting research, the critical research community was failing to engage and disseminate the body of knowledge. The interviews revealed that in many cases critical research was driven by outcomes associated with personal gratification. The findings indicate that the extent of the embedment of critical perspective and dialogical learning adaptation may be slowed down by pseudo-revolutionary leaders, i.e. those critical MKOs whose words are not praxis but just idle chatter (Freire, 2005).

8.4. Summary

This chapter was dedicated to a discussion of the evidence accumulated from the chapters dedicated to the three research questions and used this evidence to answer the fourth question about *the extent to which critical perspective and dialogical learning was adopted in accounting education*. Together the evidence from the previous chapters and discussion here contributed to the overall aim set to examine the presence of sustainability and critical thinking in the undergraduate accounting education process.

First, in the light of the adopted theoretical framework, this chapter discussed the findings relating to the components of the accounting education process and how these influence the adoption of sustainability in accounting education. Evidence showed that accounting learners came with a dual mindset which supported the oppressor interests. This duality was further cemented through internalising the dual view of accounting and the role of the accountant. The study established the powerful position of accounting lecturers but the findings showed that many exhibited signs of being oppressed and lacked the ability to be revolutionary leaders. The study indicated that concerning sustainability thinking, there was a clear split between teaching and the advances made in the research to connect sustainability and accounting. Another issue was a clear preference for banking teaching methods among all of the lecturers. Furthermore, seeing students as the problems indicated that that lack of pedagogical background among the accounting lecturers leads to lack of understanding of the education process. Through the lens of Freirean theory and epistemic argument in accounting literature, lecturers' thematised views of sustainability provided an alternative view of approaches to sustainability in the academic accounting context. It showed the existence of on-going epistemic/epochal change in accounting educators' perspectives.

The study also added to the original framework by identifying critical research as the Critical MKO - an active component in the higher accounting education process. The critical MKOs have to understand the nature of dialogical education if they are to be a genuine revolutionary leader.

A further contribution to the aim lies in this study's discussion of the finding in the context of prior considered academic literature. The chapter findings gave rise to plausible explanations of the reasons behind the visible stagnation in sustainability implementation into the accounting curricula. The findings added to the literature by pointing out the lecturer's views on sustainability and accounting were the driving factor in the desire and speed to implement new thinking. The study also indicated that discussion around ways to implement sustainability into the curriculum is somewhat premature, given that many of the lecturers support the existing oppressive regime. Before discussing implementation of sustainability thinking into accounting, there is a necessary step of 'freeing' the accounting educators. This task lies with the critical research community. However, while pursuing critical awakening of the oppressed, the revolutionaries in order not to alienate the oppressed (learners and other educators), also need to balance the critical approach with the expectations of technical knowledge.

Chapter Nine: Summary, contributions, limitations, areas for further research, recommendations and personal reflections

This last chapter draws the study to a close. In particular, the chapter provides a summary of the study and outlines the range of contributions. This chapter also offers recommendations based on the findings in the previous chapters. Furthermore, the chapter also discusses limitations along with the opportunities for further research. Lastly, this concluding part of the whole thesis serves as a tool for presenting the author's thoughts on the urgency of the matter and the importance of an expanded accounting curriculum as well as reflections on this research journey and the knowledge gained through it.

The chapter starts with part 1, which offers a brief thesis summary. The study's empirical, theoretical and practical contributions are summarised and presented in part 2. Part 3 includes recommendations while Part 4 discusses the limitations of the work and suggests areas for future research. Part 5 consists of personal reflection on the before, during and after stages of the overall research project. The brief reflective conclusion in the last part 6 of the chapter also provides closure to the whole thesis. As highly reflective parts of the study, the final two parts of this concluding chapter are written in the first-person to bring in the voice of the researcher.

9.1. Brief summary of the study

This study aimed to examine the UK's undergraduate accounting education process in the context of embedding sustainability and critical thinking into the curriculum. The aim arose in the light of the pressing need to re-think accounting education coupled with a visible but unexplained in the literature delay in the evolution of the accounting curriculum. The combination of Vygotsky's (1978) and Freire's (2005) pedagogical theories offered a theoretical foundation to address the research gap. These theories were further supported with aspects of Berger and Luckmann's (1966) social reality theory and Birkin and Polesie (2012) idea of epistemic changes. The framework helped to dissect and analyse three observable components of the accounting education process: (1.) the context of UK's universities' accounting education provision; (2.) the lecturer as the More Knowledge Other (MKO) of the undergraduate accounting education process; (3.) students as an active participant and the outcome of the undergraduate accounting education process. Each component gave rise to a corresponding research question that contributed to the overall enquiry. Thematic analysis of semi-structured

interviews with university accounting professors helped to gauge the context of the accounting field and answer the first question. Thematic analysis of semi-structured interviews and background data information from the undergraduate accounting lecturers offered the perspective of the accounting MKOs and helped to answer the second question. The application of descriptive statistical analysis to a longitudinal survey that involved undergraduate accounting students helped to answer the third research question.

The study was built upon existing views that sustainability offers a new foundational philosophy for business in general and accounting in particular. A philosophy which underlines long-term planetary survival as it emphasises a balance of economic, social and environmental aspects of living (Birkin and Polesie, 2012; Contrafatto, 2013; Raworth, 2017; Gray, 2013, 2019). Sustainability represents a new philosophical work order which makes it synonymous with the Freirean concept of 'cultural revolution'. The adoption of sustainability thinking means a move to a new epoch characterised by long-term harmonious living within the planetary boundaries (Freire, 2002; Birkin and Polesie, 2012). The move towards sustainable living is an on-ongoing praxis change which involves questioning and seeking to change the foundational to existing worldview assumptions. Assumptions build on the supremacy of financial interest of the capital-holders. In education, such a change means the awakening of learners' critical consciousness and encouraging them to think of alternatives to facilitate sustainable living that may not yet exist (Gray, 2019). Such an outcome can be achieved through dialogical education (Freire, 2005) - a co-investigation of the worlds' existing and utopian ideas which enables learners to reach the state of conscientisation (critical awakening) (Freire, 2005; Contrafatto, 2013; Gray, 2019).

The study confirmed the position of an accounting lecturer as influential in the process of accounting education, the MKO, who has the potential to impact on the accounting curriculum. External factors such as professional bodies, institutions, students and peers were found to be secondary to the personal views of sustainability and personal commitment to knowledge. The study indicated that lecturers' views on the relations between accounting, accounting education and sustainability are the primary determinants in the choice to include or exclude sustainability from the teaching. The study also showed that most of the lecturers saw the two as separate concepts. To them, the reality was the business practice. In preparation for the reality, their teaching, geared toward current employers' needs, was focused on the technical aspects of accounting - a view in contrast to sustainability thinking. From the Freirean

perspective, the responses indicated that lecturers themselves might be either entirely oppressed or house the oppressors' interests. A state of being that renders bare the pedagogical qualities of critical educators and stops accounting lecturers from acting as the leaders who can contribute to the 'cultural revolution' through educational efforts. Such a state of mind was noted to be the result of lecturers' primary and secondary socialisation (Berger and Luckmann, 1966).

Furthermore, the study indicated that those oppressed hold genuinely internalised views about the oppressor supremacy. However, those who house oppressor interest possibly choose to pass on the knowledge attached to what is considered to be a professional role even though at the personal level they may not have agreed with it.

In parallel findings, the study indicated that resistance to critical material might stem from the students also being in a state of oppression or housing the oppressor interest - a state of mind reflected in their dual views. From their primary socialisation stage they carry appreciation of the importance of sustainable thinking for long-term human well-being in the context of planetary boundaries. At the same time they place the interest of capital-holders as central.

With the above findings, the study contributes to the explanation of stagnation in the implementation of sustainability ideas into the accounting curriculum. It shows that often both the lecturers and students exist in a state of oppression which explains the lack of support for adaptation of dialogical models of education. It also explains resistance from peers met by those trying to adopt the model (Hazelton and Haigh, 2010).

Furthermore, the study suggests that there might be a lack of revolutionary man-power and understanding of the pedagogical process amongst the academics teaching accounting. Only a few lecturers evidenced a state of critical consciousness and questioned the prevailing in accounting interest of the capital-holders. They saw the value of sustainability thinking because, for accounting, it offered a multiple-perspective foundational philosophy. However, in the light of students' resistance, they as well showed lack of education process understanding coupled with a lack of some necessary for revolutionary educators' pedagogical qualities.

Overall, however, the responses revealed that lecturers' approaches to accounting and sustainability are not stagnant but show an ongoing change. An epistemic shift (i.e. a change in how humanity builds knowledge and what is foundational to what is generally accepted as

known) that reflects a move in the social consciousness towards the new epoch, which some see as the new Eco-Civilisation (Birkin and Polesie, 2012)

The findings also suggested that in the context of higher accounting education, the existing theories need to be extended beyond applied one-levelled learner - MKO interaction. The originally adopted framework helped to critique but limits the exploration of ways to address the issue. The study highlighted the role of critical researchers - a group of academics, who by choosing the critical path, took on the obligation of moving theory through theoretical contribution. The role of critical accounting scholars is to enable conscientisation of those involved in the accounting education process whose mind exists in a state of oppression. Such a task requires critical academics to unite their efforts and to address the problem through well-coordinated activities.

However, the findings showed that the critical community where, in many cases, the focus is on theoretical contribution might be suffering from 'narration sickness' leading to meaningless verbalisms. It needs to take education-directed actions because it is only by combining action and theory that dialogical learning can take place making cultural changes possible. The study calls for an understanding of the responsibility that comes with the choice of pursuing critical academic research and the importance of going beyond the theory and actively embedding this theory into practice.

The study also highlights the importance of pedagogical education for the teaching academics, given the power of the lecturers' position in the education process. Moreover, the findings from the lecturers' views on sustainability and accounting contributes a theoretical framework that can be adapted to provide a point for lecturers' critical self-reflection.

The role of universities to serve the public interest must also be embedded into accounting (Fogarty, 2018) along with forward-thinking technical accounting education (Pincus et al., 2017). Accounting education is at the point where it is necessary to direct resources to facilitate structural changes that can assure that higher accounting education provision remains in social demand. The danger of a narrow technicality-focused curriculum that supports only the profit maximising interests of the capital-holders is that it leads to a long-term misalignment of accounting and broader societal sustainability goals (Gray, 2013; Hopper, 2013). Which leads to practitioners forming fixed uncritical short-term views on the role of university accounting

education. This devalues accounting as an academic subject (Wilson, 2011) and puts in question the value of the value of universities' provision of accounting education (Duff and Marriott, 2017).

Building accounting using sustainability as a future philosophical foundation offers a platform that includes consideration for running an organisation that adopts a balanced long-term approach in harmony within planetary boundaries. However, such an approach requires changes to the accounting curriculum as it involves teaching the unknown. Therefore university provision requires an education model that combines the demand for the necessary technical skills with critical consciousness that provides opportunity for socially valuable life-long creativity and learning.

9.2. Empirical, theoretical and practical contributions from this study

This thesis claims both empirical, theoretical and practical contributions in the fields of higher and accounting education research.

9.2.1. Empirical

From the empirical angle, the work offers novel evidence from the field of accounting research and education and includes simultaneous accounts from professors, lecturers and students. It contributed to advances made in the UK and international literature on the subject and covers accounting teaching methods and ways to integrate sustainability into the curriculum (Matthews 2001; Bebbington and Thomson, 2004; Coulson and Thomson, 2006)¹⁷. Substantial efforts were dedicated to de-mystifying accounting and uncovering hidden curricula in the textbook (Fergusson et al., 2007) and the accounting bodies agendas (Sikka et al., 2007). The explanation of existing attitudes was sought from the examination of programme contents, lecturers and students (Collison et al., 2000; Stevenson, 2002; Fergusson et al., 2007). However, in the absence of an overarching theoretical framework, the contributions presented a dispersed picture that provided limited holistic understanding into the accounting education processes. Little explanation existed as to why there is an evident delay of incorporating sustainability thinking while technical content and narrow stakeholder interest proceeded to dominate the curriculum. The gaps indicated that a pedagogical theory would provide a framework that captures and connects the aspects of the education process. The guided

¹⁷ Also see Chapter Two: Literature Review

framework work helped to direct attention to previously overlooked in the literature voices from accounting professors and contributed unique data contextual to the academic accounting field in the UK and beyond. Furthermore, sustainability-focused responses from lecturers and students brought a novel set of data concerning the inputs and outcome of an undergraduate accounting education process.

9.2.2. Theoretical contributions

The theoretical contribution of this study is firstly that it provides an insight into the accounting education processes and explains a visible delay and resistance in adopting sustainability thinking in the undergraduate accounting curriculum (Hopper, 2013). Secondly, applied to university accounting education, the findings provide evidence to extend the initial theoretical framework to fit with contemporary higher education settings.

From a theoretical perspective, the work carries 'scientific usefulness', and its contribution is twofold. Firstly, the work adds to the existing accounting educational theory through a successful application of a framework that combines Vygotsky and Freire whilst embedded in Berger and Luckmann's social constructivist perspective. In line with the adopted critical realism approach by observing the *empirical evidence*, the work brings insights into the *actual* such as what constitutes the structures and mechanisms of the accounting education process. It also offers some explanation of the *real*, i.e. enduring properties of these structures and mechanisms (Lawson, 1997). The study helps to observe what could not be seen with our naked (or 'theoretically unassisted) eye' (Sutton and Staw, 1995, p.378). With that, the work advances existing understanding (Corley & Gioia, 2011) of undergraduate accounting education process and interrelationships between its components, i.e. critical researchers, teaching lecturers and accounting students.

Secondly, in the context of undergraduate accounting education, the study extends the initially drawn theoretical framework and with that contributes to the educational literature that looks at the application of Vygotsky and Freire theories (Souto-Manning and Smagorinsky, 2010). The use of the adopted Vygotsky-Freire framework in the current context of university accounting education showed that the structure requires adjustments for the nuances attributable to the peculiarities of the contemporary higher education system. Initially applied in the study, the one-layered Learner-MKO framework explains as to why there is an evident delay in advancing sustainability thinking at the point of accounting curriculum design and teaching. It does not, however, present the complete picture from the critical knowledge excavation and

dissemination within higher education. In the context of undergraduate accounting education, such insight calls for extension of the framework. The empirical findings allowed this shortcoming to be addressed by including the critical MKOs.

In the context of accounting, critical MKOs are the critical researchers with the theoretical capability to facilitate authentically dialogical learning. With this contribution, the study brings a wide-ranging implication and has a 'utility for practice' (Corley & Gioia, 2011). It significantly adds to the body of the higher education literature looking at the subject of incorporating sustainability into university education (Gough and Scott, 2009). This theoretical implication is therefore useful to undergraduate accounting education as well as other similar types of higher education disciplines, e.g. education, law, business disciplines etc. in the UK and beyond.

The study also put into question existing in the accounting literature taxonomies of accounting research (Chua, 1986; Brown and Fazer, 2002). Through the application of the Birkin and Polesie (2012) epistemic lens to the findings, the study reveals not a stagnant grouping but an evolutionary move in thinking around accounting towards a sustainability-informed eco-civilisation epoch.

9.2.3. Practical contribution

The findings in the study also bring valuable practical contributions to the community of accounting educators as it presents points for professional critical self-reflection.

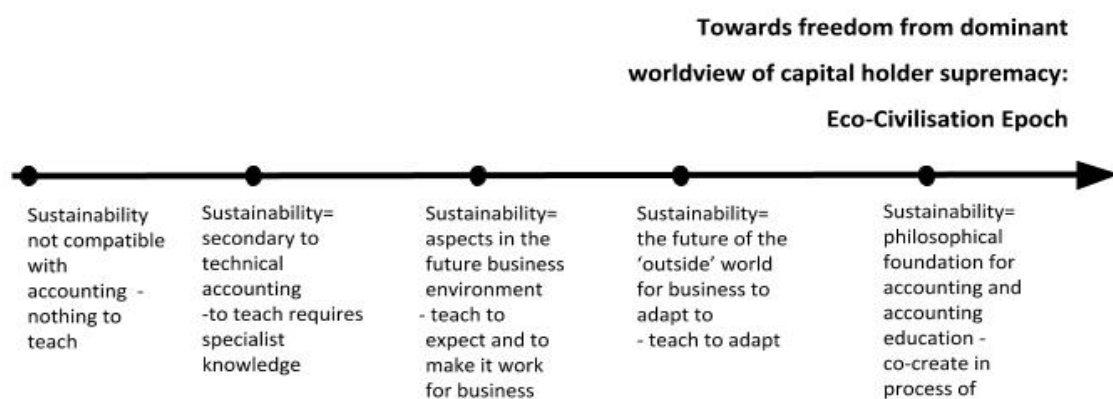


Figure 9.1 Lecturers' responses to embedding sustainability into accounting education

This practical contribution is connected to the thematic presentation of lecturers' views on the relation between accounting and sustainability. As presented in Figure 9.1, themes that emerged from a set of self-reflection points and in combination become a tool for enabling

critically reflexive practice - a practice that 'embraces subjective understandings of reality as a basis for thinking more critically about the impact of our assumptions, values, and actions on others' (Cunliffe, 2004, p.407). Cunliffe (2004) suggests that such practice is important to management education 'because it helps us understand how we constitute our realities and identities in relational ways and how we can develop more collaborative and responsive ways of managing organisations' (p.407).

In addition to professional self-reflection points the study also offers a range of recommendations that will be presented in the next section.

9.5.2. *During*

The *during stage* is more about issues of the mechanisms and less about the reflexivity (Roberts and Sanders, 2005). At this stage, the focus is on 'biographical resources', e.g. securing access to empirical evidence, negotiating one's position as a 'trusted researcher' (ibid., p.307). On reflection, at the 'during' stage of my research, I have had the same experience. I have focused on securing access to data and data collection within a given time frame and in my research handling, I adopted a highly pragmatic research approach.

For the interviews, my position as an accounting educator served as key to the successful negotiation of access to my interviewees. Also, my professional position allowed a quick rapport building with the interviewees. At the same time, being a researcher and a teaching staff member led me to experience a dilemma of identity in the course of the interviews. In some cases, to 'activate a mechanism of openness (Roberts and Sanders, p.305), I had to resort to identity manipulation (Goffman, 1989, in Roberts and Sanders, p.305). For example, in some cases, I had to downplay my views of accounting and teaching in the probing questions of the interviewer. Similar, in some situations, I have to adopt a 'mask of ignorance/lack of insights' (ibid.) at the cost of potential questioning of my professional capabilities.

The original idea to include three types of undergraduate accounting education provision failed to materialise. In particular, negotiating access to the universities that offer 'combination degrees' became problematic. The air of competition and mistrust amongst the providers became evident at this point, and my request to access students' cohorts was denied. Therefore my initial study design plans had to be adjusted accordingly. On a personal level, irrespective of the type of institutions, professors and lecturers alike were willing to participate in the study and share their views and experiences. Even though I had encountered an air of mistrust and

competition at the institutional level and had to adjust the study design accordingly, the impact on my study was not as severe since this level was outside my research agenda. However, the experience provided a clear indication that there are many hidden issues, which may be hindering harmonious development and enrichment of the accounting curriculum in the context of the UK's higher education provision. This insight might be valuable in developing my future post-PhD research agenda.

9.3. Recommendations

While the study does not claim to present a picture of the accounting education process in its full entirety, it does provide valuable insight into the problem of delay in the development of the accounting curriculum. It also allows us to see what can be done at a practical level to drive the sustainability agenda within accounting education and subsequently accounting practice.

In particular the study shows that many students 'house the oppressor' – a problem that becomes perpetuated through an oppressor-interest driven technical curriculum because many accounting educators also exist in an oppressed state of mind. This offers an explanation as to why attempts to implement changes to the curriculum face resistance amongst those teaching accounting (Hazelton, and Haigh, 2010; Hopper, 2013). The findings also elucidate why numerous valuable practical insights and curriculum suggestions in the literature have not been adopted on any visibly significant scale in universities (e.g. Lockhart and Mathews, 2000; Matthews 2001; Bebbington and Thomson, 2001; Gray et.al, 2014). However, by focusing on the 'now' part of accounting education the university provision is rapidly becoming outdated and effectively doing a disservice to society. Instead of driving forward progressive thinking, accounting education impedes future decision-makers from recognising existing problems and developing a critical outlook on accounting. It also impedes them from developing a joint-thinking capacity to enable sustainable living models within their realm of influence. These problems must be addressed at the individual institutional and personal levels and require strategic planning and support by the whole accounting community. Within this context the critical accounting community that develops and nurtures free from oppressive ideas, has a revolutionary leadership role. The community must recognise its obligations and work together to facilitate educational changes. The important role of critical researchers as the critical MKO in accounting education was identified as part of this research findings. This finding gives rise to a number of practical recommendations which are directly relevant to the critical research community in assisting with implementation of sustainability into the accounting curriculum.

The study's findings allow recommendations to be made on how on the practical level sustainability becomes incorporated into accounting curriculum. From its findings the study puts forward recommendations for actions on two levels– the accounting community and the individual university level. The community level has a more strategic role that supports changes to the curriculum and administration of the accounting education process at individual provider level.

9.3.2. Individual university's level

At the individual institution levels

Business schools' administrative teams need to take care when using externally imposed frameworks such as TEF (Teaching Excellence Framework (OFS, 2020)). In the context of the marketisation of the universities' provision and the current agenda to push for employability, there is a danger of the use of dubious metrics that may have an adverse effect on the student experience improvement (Canning, 2017; Barkas et.al, 2017; Crockford, 2020). A visible lack of appreciation for synonymous with sustainability critical educational aspects and liberal teaching methods in evaluation metrics design also inadvertently fails to prepare students for future workplaces (Frankham, 2016). With that in mind, the use of short-term metrics in accounting education such as questionnaires needs to be re-considered. Universities' administrators need to be encouraged to move away from a one fits all approach to allow student feedback to account for subject-specific nuances. Furthermore, data collection and analysis need to have a built-in appreciation of adverse reactions caused by learners' experiences of cognitive dissonance. The feedback on the experiences related to the lecturer's administration of a module/course (e.g. availability of resources, feedback opportunities, personal engagement with learners etc.) should not be mixed with feedback on the nature of the content (e.g. topics, alternative to didactic delivery and assessment methods etc.). In the light of their limited pedagogical experience, administrators in business schools need to seek connections with educational researchers to learn how to incorporate changes into student's module evaluation sheets and other assessment/student engagement tools.

The rethink of evaluation models should be preceded as well as complemented with a module mapping/structure that seeks to achieve a balance between the technical and critical curriculum. Balanced teaching and assessment allows checks on 'now' tangible technical skills as well as providing students with an opportunity for reflection. Such an approach is also in line with

QAA subject benchmark statement for accounting, which explicitly encourages a balanced mix of teaching and assessment activities that enabled the study of accounting ‘from the perspective of different jurisdictions’ (QAA, 2019, p.5).

As a part of a balanced curriculum, there must be a place for dialogical learning approaches, for example ‘open-ended’ modules where delivery and assessment methods are not measured against a rigid criterion. Instead the module must encourage a research-informed enquiry into open-ended learner-led questions that lecturers and students seek to explore together. To enable dialogical learning a system needs to be put in place by the institution that offers support for lecturers from misunderstandings and adverse reactions of those learners whose fear and resistance to engage manifest in complaints. Equally, those within the critical accounting community with an interest in education need to actively engage in building a body of knowledge that promotes an understanding of dialogical learning. At the institutional level teaching needs to incorporate an understanding of cognitive dissonance which is paramount to building learners’ emotional intelligence (McPhail, 2004). So, becoming critical in the sense of free from oppression and able to consider other realities as well to become an active part of sustainable living praxis.

Management of the skill sets in accounting and finance departments

A balanced representation of academic and professional views is paramount to a balanced curriculum which can prepare students for ‘now’ as well as let them imagine a better model for ‘the future’. To avoid well-recognised peer-pressure an atmosphere of respect for multiple ontological outlooks needs to be fostered within the organisations.

Business schools’ have a responsibility to encourage professional and academic development of their academic and teaching-only staff. In accounting such development is synonymous with seeing beyond a set of financial technical tools and building appreciation of the emancipatory possibility of accounting for society. Such consideration must be purposefully embedded in what is required from staff and staff management processes, for example, annual staff reviews and staff development.

9.4. Limitations in the study and areas for further research

While the study presents a number of unique and valuable contributions, it is not without its limitations. The limitations of the data collection methods and analysis applied in the study are highlighted in the methodology chapter. Here the discussion reflects on the limitations of the broader study and ideas for further research inspired by these shortcomings as well as the insights.

One of the issues is the ever-changing nature of newly emerging, socially constructed concepts. To offer a comprehensive picture of sustainability thinking in the undergraduate accounting education process, I have realised that many of the ideas surrounding our understanding of accounting and sustainability, just like everything else on the planet, are in a constant flux of change. Therefore, as a researcher, I can contribute with an insight into accounting education processes only at a particular historical point in time from a specific research perspective.

Several limitations also exist given the PhD nature of this research project. Firstly, as a PhD, the work was produced in a university framework. The work had to accommodate agreement all with all the other parties involved in the process. It, therefore, must be presented as a project with a clear beginning and finish with an end discussion guided by a subjective to the researcher cut off point. On the paper, it may be the case that some points for discussion were underdeveloped or left out altogether. However, this study is also a part of my personal and professional journey of self-discovery, which is not stagnant but an evolving process within the ongoing evolutionary process of humanity, education, higher education and accounting education.

Secondly, there is the issue of the boundaries. My choice of empirical evidence may come across as contradictory to the opinion of another reader. However, I had to exercise my 'researcher's rights' and set boundaries to the scope of the empirical evidence used (Bryman, 2004). Thirdly, this PhD does not and cannot provide a picture of social reality but rather can only ever be my, as research, interpretation of reality (Stake, 1995). However, in the context of this study that aims to understand and open debate, my role as the researcher can only be that of the reality interpreter (Rorty in Sherman and Webb, 2004, pp.17-18)

On reflection, the study also has several limitations that open opportunities for further research in advancing sustainability thinking into higher accounting education. One of the problems - access to learners and members of the teaching staff, did become prominent and required an overall study design strategy re-think. The situation revealed that despite claims of transparency and accessibility to information in higher education, these claims are not supported by the individual provider's action in reality. The context and the nature of working with students appeared to be highly sensitive subjects at individual provider level. Furthermore, attempts to engage with teaching members of staff via senior management channels resulted in either a non-response or an evident lack of cooperation. The situation indicated that there was a lack of appreciation for the need for joint collaborative research-driven efforts into moving accounting education beyond technical teaching. The attitude of colleagues in other universities also reveals the existence of a fear of competitive rivalry between the universities. This raised questions about the impact of this competition between higher education providers on the broader drive for a societal move towards sustainable thinking. Is the competition healthy or it is detrimental in working towards common goals? Many of the issues in the accounting field may be the reflection of the overall neo-liberal agenda adopted in higher education (Bessant et al., 2015; Jovanovic, 2017). However, from the social constructivist angle, no academics should accept such reality and for a better outcome, proceed with engaging in praxis changing activities.

Another issue is related to the limited outcomes from the longitudinal survey. To capture the changes, the study should have started at the beginning of the programme and included a more extensive range of providers¹⁸. This would be best achieved in a multi-site project form through joint research efforts to ensure the completion rates. Given the international nature of contemporary accounting and sustainability concerns, the project can also be extended beyond the UK and include a range of global higher education providers.

Furthermore, longitudinal research does not need to be limited to quantitative investigation only. The study could be extended to a longer-spanned qualitative inquiry into learners' knowledge internalisation processes at the undergraduate level through to future professional choices and applying ethnographic methods. Ethnographic methods are remarkable for their potential to advance the agenda for accounting in pluralistic societies (Brown et al., 2015;

¹⁸ For detailed insights see Chapter Four: Methodology

Atkins *et al.*, 2015). They also would be of interest, given the benefits of observing the 'invisible' in the structures of social relations particularly when ontological assumptions of critical realism are adopted (Rees and Gatenby, 2014). The methods are also suitable for advancing an interdisciplinary agenda due to their frequent use in education research (Pole and Morrison, 2003) as well as growing importance in the context of organisational studies in general (Cassell *et al.*, 2017) and accounting in particular (Power, 1991; Atkins *et al.*, 2015; Kalyta and Malsch, 2018).

Lastly, this work focused on the subject of the advancement of sustainability into accounting education. However, the dual nature of a professionally-oriented subject such as accounting became evident in the course of the study which highlighted the issue of the 'split' in existing academic efforts between technical and critically focused consideration of the education process and its outcomes. Over focusing on technicalities deprives students of the ability to develop critical thinking, perpetuates the oppressed state of being and prevents future professionals from engaging in a dialogical praxis building. Likewise, the expectation of post-educational job security from the learners who house the oppressors' interest leads to lack of understanding, poor engagement or rejection of the critical curriculum and dialogic teaching methods. Freire (2005) warns that critical education will be rejected if it does not match the needs of the learners. It is therefore essential to realise that the successful implementation of sustainability into the accounting curriculum, at least at the initial stages of learning, the technical and critical content needs to be balanced. The study highlights the need for the educational research and practice efforts to be directed on collaboratively forging a technically-critically balanced accounting education.

9.3.1. Accounting community level recommendations

Visionary leadership that puts education on the agenda

As the 'free' from oppression community of thinkers, critical researchers (within their research centres and clusters at the individual academic institutions) need to recognise their responsibilities to lead the fight against oppression amongst learners and colleagues in accounting, other disciplines and administrative staff. Acknowledging such responsibility should be a first step that should lead to securing a strategic plan of action. However, given the magnitude of the task, it may be challenging for individual critical researchers who in many cases dispersed across individual universities research centres. Therefore, the individuals need actively to seek support from bodies such as the British Accounting and Finance Association in

assisting unification of efforts for the educational movement towards sustainability in accounting education to take shape. By creating a common space and working together under the umbrella of these professional institutions a critical mass of academics can work as a powerful force to put sustainability in accounting education provision.

BAFA and other representative accounting communities' bodies must take a proactive approach in promoting critical research and training in pedagogical skills beyond didactic teaching amongst lecturers. This requires the critical research community to actively contribute to the development of resources by making critical research accessible and widely understood by teaching only lecturers, new academics, students and the wider business faculty. Actively encouraging current and future members to see the importance of education as a means of research dissemination. The development and dissemination of practically applicable critical education teaching models needs to be a must-have events on agendas of accounting research bodies such as e.g. CPA (Critical Perspective in Accounting) and CSEAR (Centre for Social and Environmental Research). Likewise, education and training that helps develop and enhance pedagogical skills amongst doctoral students and early career researchers needs to be high on the critical community agenda. This will help future lecturers to know how to disseminate critical research and what to expect when incorporating sustainability through teaching methods beyond 'banking-style' teaching approaches.

An alternative model for interaction needs to be established where there are clear roles and responsibilities in the scope of wider accounting education. At the individual universities level, the multiplicity of ontological approaches should be complementary but not competitive with each organisation bringing its own value to the process.

The communities within accounting need to join together in their efforts, dedicating energy towards developing a valid argument for dissemination of critical research that informs advances towards sustainable development through accounting teaching. Teaching needs to be explicitly positioned and recognised as a knowledge exchange tool leading to research impact (ESRC, 2020). With that, a conscious push for use of dialogic teaching models that facilitate knowledge exchange and knowledge co-production is required. To support these efforts a nuanced mechanism for capturing longitudinal data of the impact is necessary. This can be by building-in long-term professional relations with the learners from the beginning of their undergraduate journey.

Equally, the critical community needs to seek active engagement with accounting bodies. The engagement can include negotiation of existing exemptions expectations. It can also be a way of pushing critical research into the professional domain. The academics may look into co-creating institution-specific exemptions that recognises changes of the agenda in university accounting education, including recognition of sustainability related content delivered through dialogical engagement with learners.

Furthermore, the wider accounting research community needs to be pushing for changes to publication rankings and recognition on the Academic Business Studies (ABS) list (CABS, 2020) to mitigate its adverse effects on teaching. An organised, strategic campaign is necessary to move away from journal ranking pressures. It can be done by working with business schools to encourage recognition of a wider journal accounting base in conjunction with the REF (Research Excellence Framework) assessment exercises. Likewise, active strategic engagement with the Chartered Association of Business School Academic Journal Guide (CABS, 2020) committees is necessary to recognise this agonising accounting academic world issue (Malsch and Tessier, 2015; Tourish and Willmott, 2015; Alvesson & Spicer, 2016) and push for adjustments to the ranking procedures. Notably, over the course of this study such movement has already started to emerge in the critical accounting community. The recommendations here echo recent voices from the CPA editorial board (Andrew et.al, 2020) who urge critical accounting communities to ‘engage more significantly, individually and collectively, in a movement of resistance towards journal rankings’ (p.3).

9.5. Reflexive consideration on the research journey

The position of the qualitative researcher requires embedding reflexivity because the ‘capacity for reflection’ is an instrument which is ‘integral to the notion of self’ (Dale-Bloomberg and Volpe, 2008, p.6). Reflection makes it possible to reconstruct the meaning of experience that leads to learning (Dewey, 1916 in Dale-Bloomberg and Volpe, 2008, p.6). However, Court and Abbas (2013) warn that the commonly applied self-centred clinical parallel commentary provision approaches the reflective writing danger of becoming non-reflexive. Instead, they call for ‘messy reflexivity’ that looks at the researcher’s position in a given research context. An evident debate exists around the insider/outsider position of the researcher and the ways to approach reflection in the ethnographic research (Sherif, 2001; Roberts and Sander, 2005; Court and Abbas, 2013; Savvides et al., 2014). Existence of the issue with the researcher’s

position as the 'outsider' opens opportunity to re-think the ethnographic approach and to remove the insider/outsider issue. Literature suggests avoiding the focus of such dichotomy and seeing the researcher's position, not as an objective information 'miner' but as a 'traveller' thought a variation of landscapes on the research journey (Court and Abbas, 2013, p.486). It also critiques 'here/there', "self/'other', 'insider/outsider' dualist standpoint approaches in ethnographic reflections and makes a call to see researchers as a part of the research field (Roberts and Sanders, 2005). Without undermining the focus on personal identity, reflection should not be 'relegated to a singular moment contextualised by the research practice' (ibid., p.296).

Using realist perspective, Roberts and Sanders (2005) suggest that reflective dilemmas within a singular research process vary depending on the context and stages of the research encounter, i.e. before, during or after. Such a perspective of reflection resonates with this study based on the shared methodological foundation. The following part includes the author's reflexive dilemmas in 'before, during and after' style of reflection. By bringing the researcher's voice through personal reflection, I am also able to add further transparency to this research.

9.5.1. Before

From my previous knowledge of a PhD process, before my start of the PhD research journey, I expected to be given a research topic. Instead, the process involved finding an area of my research interest and establishing a research gap within this area. I was strongly encouraged to look for a research gap informed by my interest and experiences. On reflection, I have found myself in a learning environment guided by C Wright Mills' idea that 'an educator must begin with what interests individually most deeply even if it seems altogether trivial and cheap' (Mills, 1959, p.207 in Roberts and Sanders, 2005, p.301). I had an intellectual freedom on a par with what C Wright Mills considered a necessary basis for sociological inquiry where 'one must learn to use your life experience in your intellectual work, continually examine and interpret it' (C.Wright Mills, 1959, p.196 in Roberts and Sanders, 2005, p.301). Such an initial context, which encouraged open inquiry, strengthened the core foundation of my research and contributed to the internal validity of this study.

Work in the area of personal interest strengthened my ability to navigate within the initial literature, and I was able to find ample research gaps. However, it also led me to question myself as an educational professional. The search for the research gap highlighted an inner contradiction in my views and beliefs. It made me aware of the contradiction between my belief

vs professional actions. To resolve these contradictions required me to clarify my philosophy of education and accounting and develop or adapt my professional teaching strategies and the strategies for pursuing impactful professional actions.

However, since my position also involved ongoing accounting teaching, I had a limited amount of time and resources to address the contradictions. Given the need for transparency to ensure internal validity of a study (Court and Abbas, 2013) I realised that in my context, I needed to take one step at a time and concentrate on the study first before looking for a way to bring changes to my own and others' teaching practices. I had to make a researcher/professional split for the duration of the research process and take the opportunity that allowed me to concentrate on the journey of the research.

I was given philosophical and methodological freedom and was in a favourable financial position to enable me to gain familiarity with contemporary and classical thinkers in the area of sociological research, education, accounting and accounting education research. Furthermore, through my affiliation with a world-class university well known for its critical research in the field of accounting I was able to access an array of existing literature and meet with influential contemporary writers and researchers in the areas of my research interests and beyond. Although part-time, I was also able to join a well-structured PhD programme, where I was provided with an initial research introduction to research methods and methodologies in the social sciences. Lastly, I was able to join a vibrant PhD group in my educational establishment and within a critical accounting research area in particular.

Overall, before and at the beginning of my research journey, I encountered numerous opportunities to reflect, question and adjust my research methodology. On reflection, this particular part of my research journey provided my study with a solid foundation and an assurance that my interest in the expanding accounting curriculum in line with the need for sustainable development was beneficial for sustainability research and contributing to its quality.

9.5.3. After

A change in perspective is a well-known PhD phenomenon particularly when an abductive approach is employed (Sayer, 1984). Access to academic publications, books and academics and favourable arrangement in the teaching time commitment meant that I was able to reflect on the data from all three sources, i.e. professors, lecturers and students. I also had an

opportunity to seek assistance from the in-house statistics specialist when analysing survey data. However, being in the position of a teaching academic meant that all stages, my theoretical reflexivity was informed by my work within the academic settings.

In the write-up stage, I also experienced a sense of fear when I realised that the Freirean lens on the analysis of the data resulted in evidence and conclusions that were highly critical of the contributions from lecturers and the critical research community. For a while, I lived with a feeling of betraying the trust of the colleagues who took their time to contribute to the research data. I became ashamed of myself and what I was teaching in my accounting modules as well as presenting the content I was asked to deliver when assisting on other modules. I also felt fear of potential resentment of the findings from critical community representatives. However, upon further reflection, I came to recognise my naivety in thinking that social changes can happen instantly. Instead, I realised that deeply ingrained social assumptions can be eradicated over a short time. My critical realisation was a first and crucial step to take, however it is just the beginning of a journey I have started on. I came to understand that my role as the researcher vs my role as an educator may cause an inner tension. This realisation led me to learn to manage the two functions. I learnt to respect my researcher's position and understand that the research results are a product of professional labour that serves as evidence in my academic research efforts. Depending on the theoretical lens adopted, this evidence may be highly critical of the existing structure, customs and worldviews. However, to make use of these results as a teaching professional, I need to learn to apply them to my teaching practice successfully. I also need to learn to appreciate that in a workplace such as university there must be a room for ontological pluralities. I fully expect to encounter these multiple ontologies which I need to learn to consider when working with other colleagues. This whole new learning journey will run parallel to my research journey.

Furthermore, I also realise that the writing up stage is only the beginning of the 'after' stage and that:

‘The time and place for this critical approach do not automatically follow exiting the field, or does it naturally occur in the writing up phase. The process of moving from the structural processes underlying the identity of a 'postgraduate student' to becoming a newly accepted member of the academic community brought with it a change in status that affected how the data could be approached and more importantly written about’ (Roberts and Sanders, 2005, p.305).

I see the writing up part as the beginning of my academic journey. It is a long journey, the success of which depends on my perseverance in developing the fundamental skills acquired during the PhD stage.

9.6. Coming back to the start: a reflective conclusion

My potential audience were the fellow educators who, to my previous, and now strengthened belief, are the most influential part in the mechanism of education. I also wanted to share my passionate belief that each one must contribute to tackling the rising problems of unsustainable development. For the Management Schools' education agenda this involves putting into question a falsely built assumption of the infinite availability of resources and facilitating the imagination of alternatives through learning. For individual educators, this means actively changing our business and accounting teaching curricula. On my journey, I found an extensive support from the accounting and education literature which helped me to realise that I was not alone. The PhD research experience helped me to formulate my professional views. Our duty as educational professionals is to work with future practitioners. With this work, we can help them to learn to support existing businesses by learning about existing theories and practices. However, the most critical aspect of higher education is to help future practitioners to think critically. Our role is to help them to see the limitations of current arrangements, to encourage thinking about business designs beyond the currently existing limited ideas, to question reality in the light of sustainable development and to see themselves as active contributors to improvements in the system.

I began this enquiry because I was puzzled about the lack of weight given to sustainability thinking in the current accounting curriculum. I was also enthused by Thomson's (2014) *Responsible social accounting communities, symbolic activism and the reframing of social accounting. A commentary on new accounts: Towards a reframing of social accounting* in the Accounting Forum journal in which he encourages to 'Educate! Organise! Agitate!'. In my UK's accounting education system exploration quest, I have had the pleasure of meeting many accounting academics (traditional and critical researchers) as well as students and teaching fellows. Having observed all the progress made in pushing the boundaries of the accounting discipline and moving it into a realm of true social science, I more than ever share Thomson's view that:

‘We should not under-estimate the transformative potential of our students and our role as responsible social educators. We should consider our students as a valuable resource for change and look to include them in transformative programmes. With innovative thinking and planning, we can provide effective learning opportunities, alternative assessments, enhanced research capacity and leverage social accounting's transformative potential’ (p.276).

In addition, at this point of my research journey, I can now add that we must also work on bringing critical consciousness to students and colleagues in accounting and other disciplines in management schools and beyond. Given looming threats from climate change and ecosystem collapse combined with growing global social problems, incorporating sustainability and critical perspectives is crucial if we are to address urgent issues in our society. Accounting is an important mechanism that needs to operate in a proactive way as it has the capacity to address these challenges (Gleeson-White, 2015; King and Atkins, 2016; Gallhofer and Haslam, 2017; 2019)

Therefore, we must pursue new ways of integrating sustainable and critical thinking into the accounting curriculum, research and a general understanding of accounting that can lead to co-production of 'usable knowledge for change'. A knowledge that will help future professionals to think, design and run businesses founded on integrated thinking beyond the pursuit of financial gains only. A knowledge that will lead to business models that are less vulnerable in times of global stress such as the COVID-19 pandemic (Wits University, 2020).

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Appendixes

Appendix 1. Accounting professors' interview protocol

Question	
1 Defining sustainability	Your own views on the topic of sustainability in relation to accounting.
2 The power position of the lecturers	Do you think that lecturers have power to influence the learning process in accounting?
3 View on outcomes of the process	What kind of accounting professionals emerges from the accounting education process?
4 View on the outcome of the accounting education process	What do you see as the future of accounting education? Particular with consideration of the sustainability thinking development amongst the professionals
5 Critical research perspective in accounting	What are your views on the critical research perspective in accounting? Its current place and the future of it.

Appendix 2. Accounting lecturers' interview protocol

2.1. Pre-screening questions

Start of Block: Teaching Experience

Q Respondent's Code

Q Gender

Q1 (HE) Accounting teaching experience in total

Q2 Other teaching accounting experience

Q3 Levels taught (HE)

Q4 (HE Programme taught)

Q5 (HE) Modules taught

Q5.1 Topics within the modules beyond the technical ones

Start of Block: Work experience

Q6 Do you have work experience in accounting

Q7 If YES for Q6, position, length of experience

Q8 Other work experience, please specify

Q9 If you have not worked in accounting, have you practically applied some of the accounting knowledge elsewhere?

Start of Block: Education

Q10 Degree

Q10.1 UK vs NON UK

Q11 Degree subject

Q12 Masters Degree

Q12.1 UK vs. NON UK

Q13 Subjects

Q14 Professional qualification

Q15 Phd/MPhil

Q16 Phd Research Topic

Start of Block: Current position

Q17 Current position at university

Q18 Research area

Q19 Preferable research methods

2.2. Accounting lecturers' interview questions

(RQ3) internal factors affecting educators	
Views of accounting and role of accountant	
Finding out the personal views: internalised perspective on the accounting and the role accountants.	1. What is your personal understanding of accounting and the role of an accountant?
	2. Which skills and characteristics do you find important for the accountant to have?
Views on sustainability its relation to accounting and accounting education	
Finding the awareness of development in the accounting debate. Looking at how sustainability is viewed on its and in relation to accounting	3. What are the current topics for debate in accounting? (If aware: How do you know about them?)
	4. What is your understanding of sustainability and its relevance to accounting and accounting students?
Views on the outcome of the accounting education	
Views on the outcome	5. (Learning is the process of influencing students' views and values) What type of accounting professional do you strive to educate?
Finding out the opinion on what is important when teaching accounting.	6. The development of which skills and values does it include?

Accounting teaching	
Finding out views on teaching techniques.	7. What teaching/assessment strategies would you have preferred under conditions of no constraints to help you to achieve your pedagogical plans?
	8. Have you thought of your ideal accounting teaching process? What does it consist of?
	9. Is your ideal teaching process and the process applied in your practice differ? To what extent and in what ways?
(RQ3) - external factors affecting educators	
Ideal vs reality of running an accounting teaching process	10. If your ideal design of the process differs from what you do in practice. What are your reasons for the choice of delivery material, teaching and assessment techniques?
Constraints on lecturer's scope to influence	11. Are there any external constraints put on your personal teaching preferences/ideas?
Pressures that limit time dedicated to the development of the desired accounting teaching process.	12. What, if any, are the external pressures on your work as the lecturer, which affects your teaching?

Appendix 3. Student surveys analysed data

3.1. Round 1 survey data

Institution

	Frequency	Percent
Research intensive university	55	71.4
Teaching intensive university	22	28.6
Total	77	100.0

Gender

	Frequency	Percent
Male	32	41.6
Female	45	58.4
Total	77	100.0

UK students

	Frequency	Percent
UK	33	53.2
OTHER	29	46.8
Total	62	100.0
Missing	15	

Nationality	Frequency	Valid Percent
Brunei	2	3.2
China	14	22.6
Cyprus	4	6.5
Iran	1	1.6
Nigeria	1	1.6
Romania	1	1.6
Sudan	1	1.6
Syria	1	1.6
Tanzania	1	1.6
Trinidad and Tobago	1	1.6
United Kingdom (UK)	33	53.2
Vietnam	1	1.6
Yemen	1	1.6
Total	62	100.0
Missing	15	

		%agree	Strongly agree	Agree	Disagree	Strongly disagree	N/F	n (excluding N/F)	Mean	Median
Q2	Accounting exists only to help organisations with cost control and profit growth	45%	8	26	32	10	1	76	2.61	3
Q3	Accounting information helps to construct the way we perceive the worlds around us	92%	12	56	5	1	3	74	2.05	2
Q4	Accounting exists independent of political, social and ecological conditions.	45%	10	22	29	10	6	71	2.74	3
Q5	Accounting is only needed to provide financial information that helps an organisation to adapt to changes in pursuit of profit maximisation.	39%	4	26	39	8	0	77	2.66	3
Q7	The primary duty of an accountant is to ensure the financial profitability of the employing organisation irrespective of personal views and values.	61%	6	40	21	9	1	76	2.47	2
Q8	The only role of an accountant is to capture and report the financial transactions of an organisation using objective technical recording methods	41%	4	27	34	11	1	76	2.71	3
Q9	Accountants have the ability to ensure that a business does not waste Earth's limited social and environmental resources.	72%	12	39	20	0	6	71	2.34	2
Q11	Accounting only exists to provide financial information necessary for rational decision making in an organisation.	41%	2	29	42	3	1	76	2.64	3
Q12	Any positive or negative external impact (externality) caused by organisational actions	75%	4	51	17	1	4	73	2.35	2
Q13	Sustainable use of social and environmental resources must be a priority in investment decisions. Therefore, economically viable but socially and environmentally damaging projects should not be considered.	63%	10	36	21	6	4	73	2.45	2

Q14	Since investors and shareholders contribute with financial capital, their economic interests are a priority over any other groups of stakeholders when accounting for and reporting business performance.	65%	6	44	24	3	0	77	2.31	2
Q15	It is not possible to run a business as a perfect mechanical system since organisations are affected by many external factors and do not operate in a vacuum.	83%	19	41	12	0	5	72	2.10	2
Q16	Any accounting actions must be fully governed by accounting standards bodies and the existing conceptual framework.	92%	25	43	6	0	3	74	1.87	2
Q18	A fully competent accountant is one who can successfully apply accounting standards in any situation to bring financial benefits to owners while operating within existing regulatory frameworks.	93%	24	46	4	1	2	75	1.84	2
Q19	Current accounting practices lead to social and environmental degradation.	52%	4	30	31	1	11	66	2.81	3
Q20	Professional and regulatory accounting bodies are the experts whose directives must be used as the ultimate guidelines in accounting decision making.	82%	4	57	13	0	3	74	2.23	2
Q21	In a professional role, an accountant should not provide any personal moral judgment when assisting the decision maker (e.g. managing director)	59%	12	32	29	2	2	75	2.35	2
Q22	An accountant must remain neutral, which means avoiding any personal involvement in decision making that may impact the financial interests of an organisation.	85%	20	44	9	2	2	75	1.99	2
Q24	To act with professional integrity and honesty an accountant needs to know relevant laws and regulations.	100%	41	35	0	0	1	76	1.51	1
Q25	Professional accounting ethics are different from social ethics and personal morals and can only be prescribed within accounting standards and other existing policies.	65%	6	41	21	4	5	72	2.49	2

Q26	The main concern of professional ethics is to protect an organisation from financial harm.	55%	5	36	26	7	3	74	2.57	2
Q27	In practice, an accountant needs to be able to exercise independent views, which include both personal and professional judgment.	76%	12	45	18	0	2	75	2.16	2
Q28	Accounting standards are limited in what they offer with regards to safeguarding social and environmental planetary resources.	78%	10	43	14	1	9	68	2.43	2
Q29	In practice, there is no such thing as objective accounting information.	42%	5	22	31	6	13	64	3.00	3
Q30	An accountant must be able to hold and argue critically subjective views.	79%	13	40	13	1	10	67	2.42	2
Q32	Ethics is defined as a set of moral principles (principles of right and wrong). Having studied accounting I think that there is no difference between personal and professional ethics.	40%	6	24	35	10	2	75	2.71	3
Q33	It is acceptable for an accountant to use sets of opposite principles to make personal and professional decisions.	41%	3	26	37	4	7	70	2.82	3
Q34	In any situation, an accountant must look at the bigger picture and consider the long-term consequences of organisational actions. Thus, in some situations, it may mean taking actions that are not beneficial to an organisation's short-term financial performance.	90%	25	44	7	1	0	77	1.79	2

3.2. Round 2 survey data

70 valid responses:

Institution

		Frequency	Percent
Valid	Research intensive university	52	74.3
	Teaching intensive university	18	25.7
	Total	70	100.0

Have you taken part in this survey before?

		Frequency	Percent
Valid	No	40	58.0
	Yes	29	42.0
	Total	69	100.0
	Missing	1	

Institution * Have you taken part in this survey before? Crosstabulation

			Have you taken part in this survey before?		
			No	Yes	Total
Institution	Research intensive university	Count	32	20	52
		% within Institution	61.5%	38.5%	100.0%
	Teaching intensive university	Count	8	9	17
		% within Institution	47.1%	52.9%	100.0%
Total	Count	40	29	69	
	% within Institution	58.0%	42.0%	100.0%	

		%agree	Strongly agree	Agree	Disagree	Strongly disagree	Not familiar	n (excluding NF)	Mean	Median
Q4	Accounting exists only to help organisations with cost control and profit growth	26%	7	18	25	20	0	70	2.83	3
Q5	Accounting information helps to construct the way we perceive the worlds around us	71%	18	50	2	0	0	70	1.77	2
Q6	Accounting exists independent of political, social and ecological conditions.	33%	8	15	30	16	1	69	2.78	3
Q7	Accounting is only needed to provide financial information that helps an organisation to adapt to changes in pursuit of profit maximisation.	24%	6	11	31	22	0	70	2.99	3
Q8	The primary duty of an accountant is to ensure financial profitability of the employing organisation irrespective of personal views and values.	62%	9	34	14	12	1	69	2.42	2
Q9	The only role of an accountant is to capture and report the financial transactions of an organisation using objective technical recording methods	34%	5	19	34	12	0	70	2.76	3
Q10	Accountants have the ability to ensure that a business does not waste Earth's limited social and environmental resources.	84%	20	36	8	3	3	67	1.91	2
Q11	Accounting only exists to provide financial information necessary for rational decision making in an organisation.	41%	4	25	33	8	0	70	2.64	3
	<i>Any positive or negative external impact (externality) caused by organisational actions</i>	75%							2.35	
Q12	Sustainable use of social and environmental resources must be a priority in investment decisions. Therefore, economically viable but socially and environmentally damaging projects should not be considered.	73%	17	33	14	5	1	69	2.1	2

Q13	Since investors and shareholders contribute financial capital, their economic interests are a priority over any other groups of stakeholders when accounting for and reporting business performance.	58%	10	30	25	4	1	69	2.33	2
Q14	It is not possible to run a business as a perfect mechanical system since organisations are affected by many external factors and do not operate in a vacuum.	90%	24	37	7	0	2	68	1.75	2
Q16	Any accounting actions must be fully governed by accounting standards bodies and the existing conceptual framework.									
Q18	A fully competent accountant is one who can successfully apply accounting standards in any situation to bring financial benefits to owners while operating within existing regulatory frameworks.									
Q15	Current accounting practices lead to social and environmental degradation.	58%	4	30	21	4	11	59	2.42	2
Q16	Professional and regulatory accounting bodies are the experts whose directives must be used as the ultimate guidelines in accounting decision making.	75%	8	42	17	0	3	67	2.13	2
Q17	In a professional role, an accountant should not provide any personal moral judgment when assisting the decision maker (e.g. managing director)	52%	9	27	27	6	1	69	2.43	2
	<i>An accountant must remain neutral, which means avoiding any personal involvement in decision making that may impact the financial interests of an organisation.</i>	88%							1.99	
	<i>To act with professional integrity and honesty an accountant needs to know relevant laws and regulations.</i>	100%							1.55	

Q18	Professional accounting ethics are different from social ethics and personal morals and can only be prescribed within accounting standards and other existing policies.	59%	5	31	24	1	9	61	2.34	2
Q19	The main concern of professional ethics is to protect an organisation from financial harm.	54%	7	28	27	3	5	65	2.4	2
Q20	In practice, an accountant needs to be able to exercise independent views, which include both personal and professional judgment.	87%	10	48	7	2	3	67	2.01	2
Q21	Accounting standards are limited in what they offer with regards to safeguarding social and environmental planetary resources.	74%	12	36	15	2	5	65	2.11	2
Q22	In practice, there is no such thing as objective accounting information.	56%	5	28	23	3	11	59	2.41	2
Q23	An accountant must be able to hold and argue critically subjective views.	90%	21	41	6	1	1	69	1.81	2
	<i>Ethics is defined as a set of moral principles (principles of right and wrong). Having studied accounting I think that there is no difference between personal and professional ethics.</i>	40%							2.7	
Q24	It is acceptable for an accountant to use sets of opposite principles to make personal and professional decisions.	69%	5	36	13	5	11	59	2.31	2
Q34	In any situation, an accountant must look at the bigger picture and consider the long-term consequences of organisational actions. Thus, in some situations, it may mean taking actions that are not beneficial to an organisation's short-term financial performance.	90%							1.79	

- White, *italic*- questions removed from 2nd round

Appendix 4. Interviews consent forms



Consent Form

Project: The Presence of Sustainability Thinking in the Processes and Outcomes of UK's Undergraduate Accounting Education

<i>Please tick the appropriate boxes</i>	Yes	No
Taking Part in the Project		
I have read and understood the project information sheet dated 07/06/2017 and/or the project has been fully explained to me. (If you will answer No to this question please do not proceed with this consent form until you are fully aware of what your participation in the project will mean.)	<input type="checkbox"/>	<input type="checkbox"/>
I have been given the opportunity to ask questions about the project.	<input type="checkbox"/>	<input type="checkbox"/>
I agree to take part in the project. I understand that taking part in the project will include providing information for: <ul style="list-style-type: none"> a. completion of a pre-screening questionnaires (recorded using Qualtrics software) b. a participation in an audio-recorded structured interview 	<input type="checkbox"/>	<input type="checkbox"/>
I understand that my taking part is voluntary and that I can withdraw from the study at any time; I do not have to give any reasons for why I no longer want to take part and there will be no adverse consequences if I choose to withdraw.	<input type="checkbox"/>	<input type="checkbox"/>
How my information will be used during and after the project		
I understand my personal details such as name, place of work, participation in project and any personal information etc. will not be revealed to people outside the project.	<input type="checkbox"/>	<input type="checkbox"/>
I understand and agree that my words may be quoted in publications, reports, web pages, and other research outputs. I understand that I will not be named in these outputs unless I specifically request this.	<input type="checkbox"/>	<input type="checkbox"/>
I understand and agree that other authorised researchers will have access to this data only if they agree to preserve the confidentiality of the information as requested in this form.	<input type="checkbox"/>	<input type="checkbox"/>
I understand and agree that other authorised researchers may use my data in publications, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	<input type="checkbox"/>	<input type="checkbox"/>
I give permission for the answers that I provide to be deposited in the lead researcher's secure information storage so it can be used for future research and learning	<input type="checkbox"/>	<input type="checkbox"/>
So that the information you provide can be used legally by the researchers		
I agree to assign the copyright I hold in any materials generated as part of this project to The University of Sheffield.	<input type="checkbox"/>	<input type="checkbox"/>

Name of participant

Signature

Date 20.06.18

Name of Researcher Olga Cam

Signature

Date 20.06.18