



Student imaginings, cognitive dissonance and critical thinking

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ABSTRACT

In this paper, we urge accounting educators to encourage imaginings and critical thinking in students. We reflect on the results of an assignment in which French accounting students were encouraged to assess the collapse of Enron. The submitted assignments attest to the originality and richness of non-conformist stories reported by some students. However, they also revealed strong instances of cognitive dissonance that we contend was fostered by the contradictions some students detected between the rhetoric and the reality of capitalism; and by the perpetuation of socially bereft capitalist values in accounting curricula. The assignment manifested student discontent with the current pervading economic system and its moral and ethical precepts. We identify the ways by which students responded to their cognitive dissonance. We propose some pedagogic and curriculum initiatives to improve accounting education. These initiatives call for stronger efforts to connect accounting topics with the social world in order to demystify the alleged naturalness of the capitalist system; for students to be encouraged to imagine other cultures and discourses; and for students to challenge any prevailing ideology.

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...education liberates when it challenges the dominant ideology, teaches critical literacy, and how to learn (Boyce, 1996, p. 2).

If our students are to be nourished intellectually, they ought to be encouraged to critique underlying concepts and the social and ideological forces responsible for fashioning any variety of accounting technique (Craig and Amernic, 2002, p. 153).

The university ought never to be too comfortable in and with society — and vice versa ... there ought to be a degree of friction deriving from the critical spirit that is central to academic intellect (Bender, 1997, p. 31).

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1. Introduction

This paper builds on the call for accounting educators to pierce “the technical surface of accounting to expose its underlying ideology . . . [and to] not operate as unquestioning cheerleaders of any imposed ideology — such as those based on the virtues of market-based competition or of the supremacy of capital over labour” (Amernic and Craig, 2004, p. 368). We reflect on responses to an assignment conducted in 2004 that required a class of undergraduate French accounting students to critically assess the collapse of Enron in 2001, using whatever style or media they preferred. Many students responded by using similes or imaginings as a means of escapism. They took advantage of the opportunity to think critically, express ideals, contest the merits of pervading business school ideology (capitalism), and overcome some of the barriers to learning that are enshrined in conventional accounting curricula and orthodox pedagogy.

Assignments of the type set are conducive to critical thinking because they can help overcome the separation of disciplines that otherwise negates attempts to understand many aspects of life (including business life) more broadly. As well, such assignments are beneficial in helping to redress the “poverty of discourse” (Chambers, 1999) in contemporary accounting curricula. They are consistent with calls to introduce critical pedagogy by giving “primacy to students’ experience rather than to up-front theory or moralizing” (Grey, 2002, p. 509) and to develop a new relationship between teacher, student and society (Freire, 2006). Hence, in the assignment set, students were allowed to deviate without sanctions from linguistic and pedagogic norms. Using a wide variety of symbolic means, they were encouraged to stand aloof from the established order and to resist the conventionality and orthodoxy that many universities and schools want to fashion in order to maintain the status quo.

Students used a rich variety of literature, literary tropes, artistic handiwork, images and historical context to criticize the capitalist system and aspects of the collapse of Enron. Students drew upon their knowledge of literary classics and history to think critically. This helped them communicate their sense of the world, and aided their learning. A similar outcome was reported in the context of student use of television program formats for group assignment presentations: unorthodox or novel modes of expression were found to be “beneficial in serving accounting students’ psychological and emotional needs . . . [and in facilitating] . . . students’ critical and creative engagement with accounting” (Buckmaster and Craig, 2000, p. 371). The variety of modes of expression, imagery and imaginings invoked by our students might surprise those who regard accounting students, axiomatically, as literary wastelands and as diminished, ahistorical souls. Such regard is symptomatic of common perceptions that accounting students are disconnected from reality; and that because accounting syllabi dwell predominantly on technical matters then through debit and credit, accounting students are incapable of considering accounting’s broader social role. According to Tinker (1985), “the systematic understatement of accounting’s significance is reflected in the images of accountants in popular culture: as the technician, the innocuous bookkeeper, the “ink-stained wretch,” the recordkeeper whose lack of creativity and imagination makes him trustworthy.” (p. xv)

Cognitive dissonance appeared to be experienced by many of the students who completed the assignment. We analyze students’ reaction to their cognitive dissonance and contend that their frequent use of simile, imagery and other imaginings were devices to resolve incongruities they harboured. Imaginings were (at least temporary) escape devices and ways for students to distance themselves from the cloak of capitalism and the influence of its guiding precepts. However, such escapism did not lead to a deep change in students’ attitudes. The *habitus* inculcated by the pervading pedagogic work continued to shape students’ behaviour — they resigned themselves to the primacy of the dominant culture over their own culture. Nonetheless, if the curriculum and dominant approaches to pedagogy are re-thought and reformed, the problem of cognitive dissonance and the doxic submission of students to prevailing ideology can be resolved. Accordingly, we recommend that accounting be taught in a way that encourages the development of a much-needed breed of emancipated critical accountants. For that purpose, students should appreciate the embeddedness of accounting in the social world and be aware of the existence of alternative cultures and discourses.

We begin by explaining notions of cognitive dissonance and *doxa* before arguing that many students are educated in a system that, subconsciously, puts them in conflict with their ideals and values. We focus on how students resolve this dilemma by imagining that they are emancipated — even though, simultaneously, they are influenced by an education system that continuously confronts their morals, ethics, and ideals. We contextualize the educational environment in which the student assignment was set: that is, in the *Financial Accounting Principles* course at the Télécom Business School in Paris. We analyze the range of literature, imagery and historical examples students used to complete the assignment. In doing so, we highlight important issues for accounting educators, expose some contradictions of capitalism, highlight students’ doxic submission to the capitalist system and the resulting cognitive dissonance they experienced, and argue for the adoption of an emancipatory and transformative approach to accounting education (Dillard and Tinker, 1996; Kaidonis, 2004).

2. Analytical framework

2.1. *Doxa, capitalism as a social order, and the role of schools and universities*

Excesses of capitalist endeavour have been implicated in recurring episodes of unexpected corporate collapse, raising many questions about ethicality in the business world. This has posed a vexing conundrum for many accounting students. Should they forsake their personal values and ideals when studying business and accounting? Can ethics in real-life be about honesty, respect and fairness anything less than 100% of the time? We highlight the behavior of accounting students who

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