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## Instilling a sustainability ethos in accounting education through the Transformative Learning pedagogy: A case-study



Kala Saravanamuthu\*

Newcastle Business School, Faculty of Business and Law, University of Newcastle, Callaghan 2308, New South Wales, Australia

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### ABSTRACT

This paper draws on the extended theorisation of Mezirow's (2000) psycho-critical Transformative Learning pedagogy, a form of deep-learning, to examine how accounting education could (i) challenge the unproblematic perpetuation of economic rationalism in accounting's predominately technical curriculum, and (ii) sow the seeds of a sustainability ethos. This pedagogy initiates a disorienting dilemma by contrasting accounting's economic rationalism with sustainability's ecological resilience. It then enables learners to discover deeper layers of this tension in a student-centred participatory learning environment: learners harness their emotional intelligence to critically evaluate accounting's financial perspective, and expand their consciousness of the other. A case-study on the lived-experiences and perceptions of two consecutive cohorts of accounting students sheds light on how and why this pedagogy contributed to five (of ten) graduates interviewed reconsidering their existing moral consciousness and professional identities, four graduates reinforcing their prevailing sustainability perspectives, and one graduate, with language difficulties, maintaining accounting's financial perspective.

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## 1. Introduction

This paper examines how accounting education could employ Mezirow's and Associates' (2000) Transformative Learning pedagogy to (i) challenge the unproblematic perpetuation of economic rationalism in accounting graduates who have been educated (trained?) in a predominately technical manner, and (ii) sow the seeds of a sustainability ethos.

Objectives (i) and (ii) seek to produce ethical socio-environmentally attuned accounting graduates who could constructively contribute to the transformation of the conventional accounting framework from one that unproblematically privileges economic interests, to one that grants visibility to human suffering and environmental degradation<sup>1</sup> (McKernan and MacLulich, 2004; Roberts, 1991; Shearer, 2002; Young, 2006; Parker, 2008).

### 1.1. The need to transform perspectives imparted to accounting graduates: Critique of conventional accounting

Conventional accounting optimises the extraction of goods/services from nature at the lowest cost, disregarding the needs of the ecosystem. The idea of optimisation makes the total (human-nature) system much more vulnerable to shocks and disturbances in the long run (Walker and Salt, 2006, p. 7) because it prioritises manufactured and financial capitals at the expense of natural capital and ecosystems (Boston and Lempp, 2011; Tinker, 1988). Similarly Cost-Benefit Analysis

\* Tel.: +61 2 4921 7226.

E-mail address: [Kalathevi.Saravanamuthu@newcastle.edu.au](mailto:Kalathevi.Saravanamuthu@newcastle.edu.au)<sup>1</sup> References are cited in order of relevance.

buttresses the “business case” for project-development by prioritising the generation of economic returns and ignoring the negative impacts on the resilience of the surrounding ecosystem (Nash et al., 1975; Tol, 2003). Resilience, or the ability of the ecosystem to “absorb disturbance and still retain its basic function and structure” (Walker and Salt, 2006, p. 1), cannot be stretched indefinitely to accommodate dirty technologies’ degradation.

Conventional accounting’s predominately monetised, entity-oriented discourse cannot represent the damage inflicted on ecological resilience by dirty technologies; it presumes a zero-sum relationship between humans and nature to justify (unsustainable) economic growth at the expense of the natural environment (Beck, 1993). This contestable notion of “accountability” has contributed to the “new normal” of higher temperatures, rising sea levels, melting Arctic sea-ice and extreme weather patterns (Blunden and Arndt, 2013), resetting public standards of danger to tolerate higher levels of risk (Oki and Nakayachi, 2012). Australia, the planet’s driest inhabited continent, is expected to become even hotter and drier under the International Panel on Climate Change’s (2007) projected scenarios. Nevertheless, the Australian Government ignored the Australian Climate Commission’s (Steffen and Hughes, 2013) recommendation to leave 80 per cent of the world’s fossil fuel reserves in the ground to maintain temperatures at a “manageable” level and avoid dangerous climate change, and decided not to wind down the coal industry (ABC news online, 2013).

Beck (2002) uses the term, “paradigm confusion” (p. 1), to describe this contradiction between economic goals and socio-environmental needs: it is perpetuated by anthropocentric<sup>1</sup> notions of accountability that promote industrial, scientific and calculative technologies that contribute to the technological laceration of the natural environment (Beck, 1993). Paradigm confusion underpins accounting research as well: there is a phenomenal growth in environmental-accounting publications that uphold the primacy and desirability of the managerialist cost-efficiency agenda whilst purporting to protect the planet (Gray and Bebbington, 2000).

### 1.2. A critical evaluation of accounting’s sustainability responses

Emergent sustainability/environmental frameworks such as Corporate Social Responsibility and Triple Bottom Line accounting continue to regressively privilege economic aspects of development because these frameworks reproduce, rather than contest, conventional concepts like the entity concept, the monetised and/or productivity-based signification of organisational performance. These concepts cannot reflect the primary characteristics of environmental degradation (below):

- Complex causality: environmental degradation has multiple causes and cumulative consequences that cannot be reduced/simplified to linear and/or mono-attribute representations of causality (Beck, 1993; Rayner, 1992).
- Uncertainty: it is inherent in knowledge about the impact of human-activities on the ecological system but conventional accounting’s objectivity criterion confines the scope of its accounts to objective, concrete transactions. Even rational accounts of probabilistic risk externalise uncertainty because uncertainty cannot be reduced to a probability distribution of occurrences (Beck, 1993).
- Its causes and consequences are simultaneously global and local, as illustrated by global warming. This causality extends well beyond conventional accounting’s restrictive (entity-based) notions of spatio-temporal responsibility (Beck, 2008).

The accounting profession should act in the public interest (Lee, 1995) by proposing/developing socio-environmental frameworks that realistically engage with the industrial laceration of nature (Blunden and Arndt, 2013; National Oceanic and Atmospheric Administration, 2010; Worm et al., 2007). An inclusive accounting framework should contest the zero-sum game assumption by radically changing its taken-for-granted constructs (Kennedy, 2011; Cashman, 2011; von Schwedler, 2011; Tinker et al., 1991; Unerman and Bennett, 2004):

“The bottom line for sustainability is that any proposal for sustainable development that does not explicitly acknowledge a system’s resilience is simply not going to keep delivering the goods (or services). The key to sustainability lies in enhancing the resilience of social-ecological systems, not optimizing isolated components of the system...” (Walker and Salt, 2006, p. 9).

This involves replacing accounting’s language of monetisation with another vocabulary that better represents degradation (Saravanamuthu and Lehman, 2013 following Beck, 1993). Gray (2002) is less prescriptive, advocating an imaginative accounting framework of the social contract between organisations and society. Such stakeholder accounts should inform organisational and investment decisions (Milne, 1991).

Ulrich Beck (1993, 1997), a contemporary German sociologist-philosopher whose theoretical concepts reflect reality, suggests using socially constructed risk discourse to communicate the earlier-mentioned characteristics of environmental degradation. He describes contemporary society as “Risk Society” because it is burdened with the consequences of its historical (and ongoing) reliance on technical and calculative technologies to commodify socio-ecological systems. Its accountability mechanisms facilitate the continued exploitation of the other by obscuring the systemic causes of environmental degradation from the lay-public: degradation is represented as a one-off accident that cannot be

<sup>1</sup> Anthropocene refers to a historical phase where the behaviour of a species (i.e. humans) casts a dominant influence on the biosphere.

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