



REFLEXIVITY IN LEARNING CRITICAL ACCOUNTING: IMPLICATIONS FOR TEACHING AND ITS RESEARCH NEXUS

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We explore our responses to our students' use of self-reflective journals in an accounting theory subject. Being reflexive during our writing process gave us insights into our students' learning, our teaching and the role these have in research. In restructuring our conversations and putting them into an accessible and publishable form, we created and exposed a number of paradoxes. In particular, the presentation of a cohesive narrative text, masked the ideologies and conflicts imbedded in the text we were synthesizing which was the antithesis of what we were trying to achieve in teaching critical accounting. Recognition of such paradoxes made us reflexive of our relationship to students and how this impinges on our roles as researchers. The negotiations and compromises of our power which students may have experienced in the student/teacher relationship can be echoed in the researcher/editor relationship. Whilst we acknowledge these relationships as confronting and oppressive we also argue that these processes can be emancipatory for the students, as well as for us. As teachers and researchers, reflexivity about our students' engagement in their learning of critical accounting can inform the nexus between teaching and research. Ultimately, the purpose of learning and teaching critical accounting is to expose the conflicts, ideologies and complexities imbedded in accounting practice and not replicate them in the education process.

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Act I: Confusion

[Balcony scene, three lecturers ruminating about their third year undergraduate accounting theory subject. Doris, sporting latest countercultural haircut sits within a room off the balcony, picking alfa sprouts from her sandwich. Helen, wearing fake clip on pearl earrings—brooch to match, is sitting in the same office going through

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a desk drawer looking for a health bar (with chocolate coating). Bud (known for his affinity with beer) had been pacing the balcony, smoking a cigarette, but at this instant is bent double with laughter. The noise attracts the others to the balcony door.]

Doris: What's so funny?

Bud: I think this is a great description of confusion at the beginning of the subject. Listen to what the student said:

what have I learned so far? As per R D Laing (1970), the Scottish Philosopher, there is something I don't know, that I am supposed to know. I don't know what it is I don't know, and yet I am supposed to know, and I feel I look stupid, if I seem not to know it and not know what it is I don't know. Therefore, I pretend to know it. This is nerve wracking, since I don't know what I must pretend to know. Therefore, I pretend to know everything.

Helen: I didn't know R D Laing was a philosopher!

Doris: He's not. He's a psychiatrist according to [Laing \(1967\)](#).

Helen: Even so, it's amazing what you learn from students.

Doris: It's true, it sure makes us think of what we are doing.

Bud: Sometimes, though, what you read is disappointing; it's as if there's been no communication.

Helen: I take it that you have read your students' learning log reflections.

Bud: Yes.

Doris: What's up? I've read mine and I am just flabbergasted at how wonderful some of them are.

Bud: Well, mine aren't. I am really disappointed with them.

Helen: But that first quote above is great. Yes, it is disappointing that they were so confused, but isn't it terrific that they were able to recognize their confusion, express it, and express it in such a creative style?

Bud: Face facts, the students were confused with the subject overall, let alone the use of self-reflective journals. It was the first time the students were exposed to critiques of mainstream accounting. We introduced them to concepts of Critical Theory and concepts of Postmodernism. For many, it had the effect of undermining much of what they had learnt in the previous two years. [Ellsworth \(1992\)](#) would have recognized this effect.

Helen: A number of things were different. Not only *what* they were taught was different, *how* they were taught and how they learnt was different. I mean the way we ran the tutorials was a new experience for most of them. They had not come across the use of debates, role plays and so on. Although many enjoyed this new approach, many missed the security of working

through technical problems. And, of course, asking them to keep a learning log about their learning processes in this subject was definitely new to them. Of course, we are not alone in trying to transform education and that reminds me of [Freire and Shor \(1987\)](#) but did we achieve this or just create confusion?

Doris: Probably both! The learning log critical evaluation represented 10% of the student's composite mark.

Bud: I am still annoyed by the contradictions of awarding marks for the exercise. We were diminishing the inherent emancipatory potential of the logs. We compromised.

Doris: I know. I know that it reinforced the idea that they will only do something if it has quantitative value. I was well aware that the overall context was mainstream (as described by [Chua, 1986](#)): not only the compulsory assessment process, but also their prior years of learning.

Helen: That's true. We were mixing teaching methodologies by assigning mainstream numbers/values to the exercise, the very exercise which was rejecting mainstream learning assumptions.

Doris: I did a lot of soul searching before deciding to assign marks. Nevertheless, I made the judgement in 1993, that it was essential to create and sustain the perception of the learning logs being important. Even though the learning log had different marks assigned to it, I considered it as relevant as the seminar, the essay, and the exams. Assigning marks was a way of affirming the importance of the learning log.

Helen: Have you noticed how we have just glossed over our conflict? I wonder if it is an inevitable outcome of writing rather than talking?

Bud: The writing has disguised our conflicts and perhaps, we do this in our research and teaching as, students may do this in their learning. We need to mull over this.

Helen: Well, it was a new thing for them to do, and they still had not experienced the process of doing a learning log, at the start of the session. So, no matter how explicit we may have been, they were still anxious.

Doris: Yes, throughout this time students were confused and concerned. They wanted to know what we wanted. It was hard for them to understand, that we wanted them to write what they were experiencing, no matter what that was. They kept on thinking that there was a particular right answer. This was hard for them, because I think that often they felt that we were not helping them. [Gore \(1992\)](#) wrote about this too.

Bud: It was hard for us too, because we were giving them guidance but not the help they wanted. I guess we created conflict in their learning.

Helen: But we encouraged them a lot too. This student thinks so:

in one lecture {Doris} mentioned the learning log, probably for the 323rd time!

We emphasized that we empathized with their uncertainty, too.

Bud: Yeah, but I had a student in my office and I told him (because it was a him) that I understood what he was going through. He then said to me “*It is one thing to understand but you are not helping me.*” Teaching and learning need not be automatic or synonymous.

Doris: And I reassured them, in the lectures, that this uncertainty and confusion was often a part of the process. Indeed, it seems if learning is about new awareness, this often comes from facing an unknown.

Helen: I've found that discomfort usually accompanies transition and is a necessary condition for moving to another place or state of understanding and knowing.

Bud: In business, the mention of “reflection” would be a bit dodgy—a tad “new-agey”—anyway what would I know about “self-reflective journals?” I'd not heard of them before. So tell me, when exactly did you first come across these learning logs? Have you done one yourselves?

Doris: Yeah, a long time ago, when I was teaching organizational behavior. I often thought about using them in accounting theory, but I was never game enough; it seemed just too radical. Interestingly, the focus on reflexivity in my Ph.D. led to a renewed awareness of the benefits for teaching. I realized I was ready to use them in accounting theory (and Day, 1995 has much to say on teaching critical theory).

Helen: I've used them too. In the early 1980s, when I studied educational counseling, we used learning logs in all subjects. It was a very different environment, compared with my previous studies in science and accounting. The lecturers were concerned with us as whole human beings, and not just as students. The impact of this really stayed with me. Remember, I used a similar process in 1991, with my students in accounting information systems. I was aware of how frustrated they would get with the computerized accounting package, and I wanted them to have a means of venting that frustration. The AIS literature at the time was focused on the application of learning theories (for example, Bromson *et al.*, 1994) and this didn't help me to deal with students who were not coping with AIS.

Doris: It's a bit different here though. We wanted them to be able to vent their responses, be aware of their learning processes and reflect on the interrelationship of the various topics.

Bud: So, both of you have had a lot more time to think about this, and integrate it into your thinking about learning and teaching. Well, for me, and probably

all of the students, it was a new experience. They would be left wondering how in the hell is it going to help them in practice as accountants. I guess that was what Power (1991) was on about in educating accountants.

Helen: I like the way you just wove in that reference. Hopefully, they are learning for the sake of learning how to learn. This ought to be useful in whatever new experience they find themselves, whether it's a new topic, new subject or new problem in the workplace. There will be questions emanating from practice which will challenge them, both technically and personally. But that is what Hamlin (1992) may have been referring to about reflexivity in technology studies. Is my referencing subtle enough?

Doris: I'm ignoring the references to references. Their survival as accountants will depend on how well they can respond to new learning situations. Often, this involves a relationship of discovery and keeping within the lines of conduct implied by the firm.

Bud: True, it's about emancipation and oppression. We will have to talk about this further.

Helen: Are we hoping to have some kind of impact in the future of accounting practice? Does accounting transformation occur through education or is any potential for transformation thwarted in the practice of accounting?

Doris: You know I am using a critical approach in my research and I wanted my teaching to be consistent with the emancipatory aims of critical work.

Bud: Gee, all of that sounds convoluted, pompous and a bit contrived. What the heck, this isn't the first take of this conversation, is it?

Doris: There's nothing quite like being reconstructed, is there?

Act II: Resistance

[Another room, at the University—same size as the last, just seems smaller. Tins, jars and sachets of coffees mingle atop filing cabinets against the wall. Nothing in this room even feigns the slightest pretence of order. It is a hot and sticky afternoon. Bud sits, perspiring profusely, Helen similarly hassled by the humidity and Doris is tormented by pain, once again.]

Helen: Doris, you are not alone in being hesitant about using reflexive techniques. At least you were aware of another way of doing things, and it is still another issue to have the guts to do it in 1993. At a "teaching/research nexus" workshop I came across the work of Brew. I believe she said there still is "considerable resistance, amongst many academics, to changing their teaching" (1999, p. 294).

Bud: And emancipation is not without responsibility. Some students took responsibility for their learning as a consequence of the learning log; this student

did. She wrote:

I began to realize that I must take a more individualistic approach to the study of accounting instead of expecting to be spoonfed (a culture I had begun to associate with accounting studies previously).

Doris: Yeah! It empowers the students. They start being more aware of how they learn, and what they are learning. And given that many expressed negative responses, meant that they felt safe enough to reveal these.

Bud: Shouldn't it be emancipatory for us, too? I guess the fact that we had the courage to do it was an expression of our emancipation.

Helen: Of course, it was also a risk for us. I found it took me ages to read and write about my AIS students' responses. It wasn't any easier reading these students' responses. Sometimes, we assume that students are disempowered. Perhaps, they may have been more empowered than we thought. Students of today may have a different awareness of empowerment than we did as students in the 1970s.

Bud: We're showing our age.

Helen: Maybe we are, but when I was a student in the 1970s, I would not have had the confidence to criticize a subject, or a lecturer, in writing, and put my name on it. That is not say I didn't think about the subject.

Bud: Some students had confidence, and perhaps, this was a product of the reflexive process. Not just a matter of being self-aware and self-reflective but deeper than that—sensing some altered state, becoming aware of a maverick perception of one's situation. Listen to this extract from a learning log analysis:

At no other time in my university career to date, had I sat in a lecture watching {Doris} talk with the aid of a furry friend from outer space and tell everyone to close their eyes, and imagine. Imagine what, you ask. Unfortunately I can't answer that, I was still trying to work out whether the lecturer was one sandwich short of a picnic or not.

Doris: Hearing that comment again really elates me. The fluffy toy obviously had an impact, and the learning log gave him confidence to express it. This, in turn, nurtures and encourages my reflexivity. I feel emancipated through his comment.

Helen: Well, that is a positive spin on that comment. Perhaps, the student was mocking, disrespectful and not emancipated but merely in contempt of us and our educational processes. Many students come to University with a preset view that it's all a waste of time, but that they need the ticket.

Bud: It's a pity, the prescribed university teaching evaluations can't give us more feedback of the kind that shows how they think. I was really upset with my evaluation reports. The questions they ask, and the range of responses

possible on a Likert scale, cannot possibly reflect the type and diversity of students' responses to my teaching. What were your evaluations like?

Helen: I was also winded by some evaluations. The few negative comments seem to stand out more than many of the positive comments. Yet, I was encouraged by students' learning log reflections about our creative teaching. I was glad they liked my cartoons. It was refreshing to see our use of metaphors translated into their expressions. One student described herself as:

standing alone on a beach shoreline with waves and waves of information crashing down, with each wave's impact knocking {me} off {my} feet.

Another student had drawn a picture of a forest, using computer graphics, and underneath was written:

it must be in the forest somewhere.

Bud: Hey, it's clear that some students used metaphor and visual imagery to express themselves. And it's quite expressive too. This indicates the students taking license to use other than functionalist, academic-style writing.

Doris: Some students didn't take the license. Some could only summarize the subject content, with a brief reference at the end, attributing the summary to the learning log. It is these few that are more disappointing.

Helen: Perhaps, these represent the inertia that their previous learning styles had created and enforced. On the other hand, it could be that they were resisting our trying to change them. I guess [Houston and Kramarae \(1991\)](#) were saying this. Patti [Lather \(1991\)](#) wrote about her students' resistance to a curriculum intended to be liberating and the part she played in their emancipation and/or oppression. What might be construed as a new found freedom could also be construed as oppression.

Doris: Hang on a bit, let's not lose sight of the paradox. There are elements of oppression in emancipation. What we are trying to do is to reduce the oppression and increase the emancipation.

Helen: Can you have one without the other? And besides, isn't that a modernist intent? That's something that we'll have to talk about later.

Doris: I noticed that several of my students wrote about the way in which the learning log "forced" them to question their learning. Some wrote about the "demands" of the learning log.

Bud: But doesn't that language suggest that they were pressured to conform with our expectations? Maybe the students were doing what they often do, that is, guessing what we wanted and then simply giving us that; in that case, we were being conned.

Doris: I don't think we were being conned at all.

Helen: Our assumptions are that the students' responses are authentic especially since some did not necessarily give us compliments. I was relieved to come across some work by [Letiche \(1991\)](#) who says we should take "every interlocutor's reflexivity seriously" (p. 469) and goes on to ask "(w)hat right, other than institutional power, do lecturers and researchers have to ignore student discourse?" (p. 470).

Doris: I can't really work from any other assumption because it would undermine the whole process of keeping a learning log.

Bud: You know we are also assuming that there is a link between emancipation and completion of the learning log. That's quite a leap—optimistic, but a leap.

Helen: At this stage, we are more concerned about what we can learn from reflexive processes.

Doris: That's true. I believe that the key is awareness. In other words, being aware of our current circumstances helps to bring the deficiencies to the surface. This can, and I believe does, point the way to transformation and change for the better—what ever that may happen to be!

Bud: That sounds very typical of a critical theory approach. That is, not specifying what "better" is or looks or feels like.

Helen: Didn't you have a student who wrote about their own transformation in terms of their understanding?

Doris: Yeah! A couple in fact. Here's one:

it enabled me to clarify my thoughts on each topic and recognize what I do understand and what I don't understand and why.

And here's another:

it highlighted problem areas.

Helen: But there were other students who may have had an increased awareness of their learning, but the process was not automatically a catalyst to emancipation. Some explicitly expressed resistance and rebellion. Perhaps, some of those who just summarized the topics, may have been implicitly expressing resistance. If so, their ability to rebel was in itself a product of emancipation. Perhaps, we are experiencing a postmodern moment. Then again it could be a "senior" moment.

Act III: Emotion and Text

[Back to the balcony. Bud needs a cigarette. Doris is nagging him about stopping smoking and Helen is trying to find a fan. All three are agitated.]

Bud: Look, there were different levels of awareness, too. Some students were aware when things fell into place for them, and wrote that things “just clicked” or they “finally saw the light.” In other words, they were aware of a change in their understanding, and that it occurred suddenly, rather than gradually. But, some did not explicitly explore why the change occurred. They were either ignorant or just stunned. I’m annoyed.

Doris: Indeed. When we acknowledge their emotions, we are legitimizing them, as we legitimize their display of knowledge in exams or essays. We are reinforcing the role of emotion and awareness in the process of constructing knowledge.

Helen: The interconnectedness of awareness, emotion and knowledge is part of the celebration of the continually emerging Self. I really loved reading that in [Belenky et al. \(1987\)](#). And when I was sleeping-in one Sunday I heard a wonderful talk by an engineer, true, and it really is worth sharing with the students. He said “I cannot remember ever coming to a new and deeper understanding without going through a period of frustration, depression, even rage and then finally elation as it falls into place. Learning is an immensely emotional thing for me” ([Lord, 1998](#), p. 3).

Bud: Wow, from an engineer! OK, I know, I know, its replicating negative stereotypes! (X#@!)

Doris: You can’t say that.

Helen: Fancy being censored in a paper claiming to be emancipatory! But do go on.

Doris: Many of the students linked that awareness to the mid-session review week. The review was an explicit expression of my reflective processes about the subject up to that date. Those that made linkages from that review week were able to experience the benefits of reflection and reflexivity. There is a difference and we can talk about that later. I do feel that we have not celebrated the fact that many of the students expressed surprise, satisfaction and joy from keeping the learning logs, even when they were quite skeptical at the beginning.

Bud: Have we diluted our responses to the students’ comments which disliked what we were asking of them?

Helen: It’s a pity that we couldn’t document all the students’ critical evaluations: maybe we could have distilled them into tables. We could have done some Chi-squares, regression analyses, ah a little ρ .

Bud: You’ll get over it.

Helen: [Covaleski and Dirsmith \(1990\)](#) would understand.

Doris: Gee, this really is a sanitized version of what *really* went on.

Bud: There is a lot of understatement in this paper. Can you feel the tension? Or have I lost it?

Doris: Perhaps, we've lost it!

Helen: Is it because of the process of writing? Has the tension been dissipated? We can't escape what writing a text can or cannot offer. Usher (1993) said something to that effect. So did Sandywell *et al.* (1975) back in 1975. They were saying that the author's work takes precedence irrespective of what the reader does or does not do to the text. I don't think they are saying the reader is irrelevant, but rather that the reader only has the text to deal with, supposedly.

Doris: Well, I wonder whether we can claim the emancipatory outcomes of writing this paper, without recognizing what we have lost in the process. One of the things we have lost is the spontaneity and energy of our conversations.

Helen: Our reconstruction has removed the influences of gender and our group dynamics. We seem to have been degendered, but that's another conversation.

Doris: And our responses and reflections to an editor's comments on our earlier draft are less potent. However, our immediate reactions were much more colorful and forceful. I was outraged.

Act IV: Publishing and Positioning

[The Tea Room—a social space, still in the pink building, but a year or so on. Bud reclining imperially across a row of soft low-line chairs. Doris prods and picks at pieces of salad from her plastic food tubs. Helen is flicking through magazines. The mood seems relaxed.]

Helen: Isn't it time we had another look at that reviewer's comments?

Doris: Well, we spent ages wondering what contribution writing a paper would make. The reviewer of that draft implied that there was no value in our paper given that we "fail to situate (our) work within any literary or research tradition."

Bud: It's like saying that there can only be old knowledge.

Doris: Initially we didn't use references mainly because it can have the effect of seeking legitimization, as if our thoughts are only legitimate if someone else has published them before. I reject the need for legitimization.

Helen: But I do recognize that we haven't acknowledged work which influenced our thinking.

Doris: To that extent I am happy to include a bibliography but it wouldn't be complete.

Helen: It is one thing to have a sense of knowing (as [Belenky et al., 1987](#)) and it is another to be aware of how knowledge is like stitches in embroidery. [Bateson \(1972\)](#) used this metaphor too, or did I get it from him? Have I shown you my latest embroidery project?

Bud: Movies have influenced me a lot too.

Helen: And we use movies in class too! I loved the bar scene in the film *Good Will Hunting* when Will challenges Clark (the Michael Bolton look a like) as to whether he has any original thoughts ([Bender et al., 1997](#)). I hope this is how you reference a film!

Doris: My students have influenced me too. I am part of this socially constructed world which I help to define as it helps to define me.

Bud: It was interesting to get some responses of students who wanted to read our first draft. Do you recall that Jonathon was excited about the paper but thought that it was too radical and wouldn't get published?

Helen: Well, I don't think our paper is radical, you know, "way out." If we can only "preach to the converted," what's the point?

Bud: What do you mean?

Helen: Well, I would have thought that presenting a paper in the form of a dialogue is demonstrating the discursive construction of knowledge and this is not novel. [Bateson \(1972\)](#), [Hines \(1988\)](#) and [Williams \(1990\)](#) on different occasions have used dialogue very effectively. And what's more it was good enough for Plato and his Socratic dialogues. When I presented an earlier version of this paper at the Discursive Construction of Knowledge conference in 1994, I got wonderful responses. Of course, they were surprised that accounting had any social relevance. Back to negative stereotypes!

Doris: And this is how we wish to transform education, at least accounting education. It is imperative that the students get that accounting has social relevance and that accounting text is imbedded with ideological subtext. Of course, many have written about this.

Helen: [Neimark \(1990\)](#) asked that same question of accounting's social relevance, I guess rhetorically and [Dillard \(1991\)](#) explicitly referred to accounting as a critical social science.

Doris: What about the reviewer's comment that our "form is a pleasant departure from the standard form of scholarly article" and "its use seems without purpose except for novelty effect." That's quite dismissive. It's a worry when it comes from editors claiming to be rejecting positivism and its trappings and supposedly encouraging alternative ways of presenting knowledge.

Didn't [Arrington \(1990\)](#) say something about intellectual tyranny and also [Arrington and Schweiker \(1992\)](#)?

Bud: The criticism about our paper not being "situated" suggests that it failed because it can't readily be pigeon-holed. I would have thought that it is valuable to resist being tagged especially if there isn't a tag available yet.

Helen: However, we do need to say more of the notion of the postmodern within the modern and the modern within the postmodern. It is hard to say whether this is a new position to situate ourselves or an already accepted view of the interrelationship of the modern and postmodern.

Bud: Yes. [Usher \(1993\)](#) refers to these boxes as barriers to knowledge. Marx, Groucho that is, once said something like "I wouldn't join any club that would have me as a member!"

Helen: I can sort of sympathize with him on this point but at the same time I don't want to alienate myself. On the other hand, we may not have made our case clearly or convincingly enough.

Doris: To some extent we have to conform in order to get published. However, it is disturbing that the publishing process and its politics reinforce the power of the editors. We continue to empower them by wanting their approval, by meeting their demands. It is as if they are the only people to determine what is knowledge.

Helen: [Brew's \(1999, p. 293\)](#) "view is aligned with those who believe that relationships of power existing within the academic community and within society in general define what findings are deemed acceptable." I can understand why academics start their own journals but the paradox is that they can fall into the trap of replicating the circumstances which lead to them fleeing from "traditional or mainstream" journals in the first place.

Doris: In their emancipation have they created closure? Then again, it seems we as researchers play out the same power relationship which may exist between the students and us in the teaching–learning relationship.

Bud: I feel that the paper is not separate from us, it was like a personal rejection, as if we were rejected. I guess that's how students feel when they fail an essay.

Helen: I remember being told that your work is not you, and this is true. But on the other hand, by asking the students to be reflective, we are reinforcing the relationship or connectedness between their work/essay and themselves.

Bud: It's like the separation or disconnection is part of the mind/body split, so prevalent in mainstream approaches. And, we are trying to get this split more integrated. Descartes has a lot to answer for!

Doris: Imagine then, some of the anxieties experienced by our students in doing the learning log. Some may have curtailed their responses as they may have thought being honest was taking too much of a risk. Let's not lose sight of the fact that the students' main objective is to pass. In some ways, we want to pass too. We may have to accommodate editors in order to get published. Of course, that was not our only objective. Our sharing of our reflexive processes and those of our students was very cathartic and valuable for us. We decided not to stop there but encourage the reflexive process among our peers.

Bud: So, if the paper is silenced or not seen, then an important part of the sharing of insights and potential for learning and knowledge construction is lost.

Helen: Reflexivity can bring about refinement and clarification as well as dilution of our comments. You know reflexivity is claimed by both critical and postmodern theorists of pedagogy. And I think that illustrates how the modern is with/in the postmodern as well as how the postmodern is with/in the modern. [Agger \(1991\)](#) was a useful reading for me, as it highlighted both distinctions and overlaps between critical theory, poststructuralism and postmodernism.

Bud: And critical theory is a subset of modernism and we have not even begun to discuss the distinctions between poststructuralism and postmodernism. And we are not going to either!

Helen: For me, reflexivity sits less well with modernism, due to modernism's teleologic intent.

Bud: Yeah! But I recall that [Habermas \(1983\)](#) talks about modernity as an incomplete project and about reflection as a forgotten experience. I'm sure he says somewhere (I think it was [Habermas, 1983, 1985](#)) that to disavow reflection *is* positivism. This suggests that reflection is virtually indispensable in resurrecting and completing the Modernity project. [Weber \(1976\)](#) certainly saw reflexivity as part of Critical Theory.

Helen: But there have been a number of efforts to be reflective from a positivist perspective. [Woolgar \(1988, p. 22\)](#) refers to these efforts as "benign introspection." But being reflexive can be more of a conscience hermeneutic act, that is reflecting on reflecting. Each new reflection brings with it another understanding so that the collective process is reflexive.

Bud: Are mirrors involved? OK, let's get back to which epistemologic position can lay claims to reflexivity.

Doris: I thought one of the themes of postmodernism, if I understood [Harvey \(1989\)](#), was to detach itself from the suffocating constraints of traditional research.

Helen: Not that “traditional” necessarily implies confining, as there is merit in traditional research. I can’t help it, I’m eclectic. Maybe I’m postmodern, but then again, perhaps, I’m just confused.

Bud: I know what you mean. I used to be undecided, but now I’m not so sure.

Doris: However, by saying that our work can only have merit if it is “within any (existing) literary or research tradition” suggests that we have to follow some predetermined rules.

Helen: Extreme positions of modernism and postmodernism would argue that they are mutually exclusive. Modernists—whoever and, however, they define themselves, would maintain that postmodernists have a nihilistic intent. Postmodernists—again whoever they are, reject the project of enlightenment and the transformation of modern (western) society, as [Harvey \(1989\)](#) might put it, is a meritorious objective.

Bud: Can I speak for all when I say that I found it hard to distinguish modernism from postmodernism, other than recognizing their extreme positions? Don’t [Kaidonis and Perrin \(1997\)](#) lament this in a poem?

Helen: And there is danger in distorting and mis-representing the complexities of postmodernism and critical theory by trying to simplify them. We would then be replicating the criticisms about positivism (I know [Agger \(1991\)](#) had much to say about this).

Doris: True, in teaching broad categories such as “traditional” or “mainstream” or “critical theory” (as per [Chua, 1986](#)), we cannot escape the usefulness of labels. They do help us to position our ideas and convey some concepts—well vaguely.

Bud: Let’s not lose sight of the point of this paper, which is, now tell me if I’ve lost the plot, constructing a text about our conversations about our responses to students’ reflective responses. Hang on, I think I’ve got it. Yes. This paper is a text about our responses to students’ responses to our teaching, and their learning of critical accounting.

Doris: That sounds about right-reflexivity about students’ reflections.

Helen: Yeah, yeah, but there is one thing though. Either at some point the boundaries are blurred or indeed a nexus, an ebbing and flowing, an overlap of some sort occurs, which is a separate epistemological position. If the latter is the case, then the editor’s observation that we have not positioned ourselves within either the modern or the postmodern is valid.

Doris: But, and this is a big but, this is no reason for our position to be silenced, marginalised or dismissed. Would [Miller \(1991, 1992\)](#) have agreed?

Helen: I could have understood if our first draft had been rejected on the grounds that it needed more work. On reflection, it did need more work but that’s

not why the paper was rejected. Then again, it sure has made us think and rethink over a number of years.

Doris: Shouldn't the reflexivity in this paper be directed to informing our future practices? That's what [Lather \(1991\)](#) would say, or [Bredo and Feinberg \(1982a, b, c\)](#), and [Usher \(1993\)](#) too.

Bud: Well, I've had enough. I'm having a beer.

Act V: Responding and Reflexivity

[At the new University Bar—some years later. The scene is full of students, relaxed and loud. Bud is enjoying his third beer. Doris now has purple stickers on her wheelchair and Helen is sipping lemonade. It is a convivial atmosphere.]

Doris: Do you realize that students are still talking about the subject? They are still continuing with the thinking process, because two of them told me the other day that they realized there was method in our madness.

Helen: Well, we have been responding to them too. It's been a long time since we first used learning logs in this subject. We now ask them to have a reflective page at the end of each piece of assessment, as well as a reflective critique of their learning logs. The responses to "do you think you have met the objectives of this essay" were interesting—kind of. Some really thought about whether and how well they had met the objectives. I was surprised at the some of their insights. One said that she realized that she had missed the point of the essay and went on to say what she could have put in her essay. And this is a different state of awareness than not knowing whether they missed the point of the essay at all.

Bud: They weren't all insightful. It was disheartening to read that a student thought that they had critically evaluated when all they did was describe (the Accounting Profession's ethical codes of conduct).

Doris: It just highlights that critical evaluation just doesn't come easily to them. But we are better at how we respond to them. Aren't we?

Helen: That's true. We now ask "what could the teaching team have done to help you with your essay" as well as "what could you—the student—have done to help yourself."

Bud: I guess it highlights that both of teacher and student are in this "learning game" together.

Helen: I prefer to think of it as active interlocutors in the learning process.

Doris: It sounds good. Well, we do learn from our students too. I wonder whether they know this?

Helen: Or know how we learn from them or what we learn from them?

Bud: It is good to tell them how the subject has evolved over time. How we have rearranged topics, changed the range and type of assessment.

Helen: And the way we use media texts to extract essay topics and tutorial questions in order to make explicit the theory/practice link.

Doris: We don't talk about critical theory as much as we used to though. Or do we do critique and bring in the labels at the end?

Helen: I think that the students were too hung up on labels and worrying whether the perspective they were taking was characteristic of critical theory or of postmodernism. We too were caught up with boundaries.

Bud: Do you think we have lost something by letting go of the labels or have we helped to emancipate and empower them?

Doris: Or indeed ourselves?

Helen: You know I was worried that in our attempt to make the ideas more accessible we may have forfeited the complexity and merely diluted the ideas of critical theory. I thought that we may have fallen into the reductionist trap and mimicked the subtext of positivism. I was really worried that this story was going to finish on a flat note. I'm not worried any more!

Bud: You seem kind of excited. Are you sure that's just lemonade?

Helen: Well, I got a phone call from a student. He wanted to alert me to an article in the Australian Financial Review (Fabro & Buffini, 2002) because it was about the accounting profession's responses to recent high profile corporate collapses. We have been discussing this in lectures recently referring to accounting as a critical social science (a la Dillard, 1991) and whether the responses of the profession would replicate and perpetuate privilege and so on.

Bud: Wow, you mean he called you just to tell you this?

Helen: Yeah, he has brought material in before. Well, we had asked them to do this in their first assignment—that is find something in the media which comments on accounting or the accounting profession. It was a way of getting them engaged with the subject. I am so delighted, because it is 10 or so weeks after this assignment and the student is still "switched on."

Doris: Hopefully, the kind of inquiry we sought from them will carry with them, even in practice. I sure hope so.

Helen: I wonder whether Karl will stay "switched on" and if so, whether his accounting employers will value this. But then again it is not always easy (or desirable) to fight the social, organization and political contexts in which

they find themselves. Perhaps, it won't be necessary to fight. Hell, many of us became academics because we thought it was a place for intellectual freedom. And another thing

Bud: I find a beer really helps my clarity.

Doris: I'm not convinced.

Helen: Do you think we could become scriptwriters now?

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