

Teaching research and researching to learn: worlds apart?

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Introduction

Our study of a research-led undergraduate accounting course explores the relation between research-led taught courses and learning by research - and their role in shaping the personal development and professional aspirations of final year accounting students. The course has developed on the premises that accounting practices and relations of accountability and control should be studied in their organisational and social context rather than in a strictly economic domain (Hopwood, 1983). However, contemporary textbook accounting practices and accounting educational curricula draw heavily on the economic tradition while accounting professional training maintains the perceived usefulness of quantification (Laughlin, 1987). Ultimately, undergraduate accounting students face a challenging division between practice and theory. Such challenge becomes even more evident when contemporary accounting research informs a final year course and students are asked to develop a personal informed perspective through reading and research of peer-reviewed academic papers.

We interviewed final year students who recently attended the course as well as students who took the course in earlier years who are now working in professional practice. We also talked with educators who previously delivered the course and a senior undergraduate administrator. The conversations with our participants revealed two insights: First, research-driven learning – learners engaging with their chosen topics of interest - enables a deeper transformative learning that has an impact upon the personal development of learners; second, when academic research blends with the undergraduate educational curriculum it shapes the professional aspirations of final year accounting students. Our observations suggest that while research-driven teaching is seen as an unconventional prospect in the undergraduate accounting educational curriculum, students find it useful for their personal and professional development. Further we suggest that to deliver research informed teaching is necessary to engage students in a dialogic learning process that encourages intellectual curiosity and critical thinking. In

such a process both the educator and the students engage with research while they explore the possibilities of knowledge raised from limiting situations.

The paper develops in the following stages. The first section problematises the need to link research and teaching in higher education accounting. The next section elaborates on the views of Paulo Freire (1993, 1998) as an interpretive framework of our study. The following section introduces the research activity undertaken to explore the paper's main question. The analysis and discussion of our research follow while potential conclusions and limitations of our study are disclosed.

The organizational and social context of accounting

Accounting education has been traditionally associated with the teaching of analytical skills that reflect the link between early managerial studies with positivist classical Economics. Later, behavioural and social influences on budgets (Argyris, 1969; Lowe, 1970) and managerial decisions on cost allocations (Caplan, 1966) called for a consideration of the wider organisational context of management accounting. In the early 1970s a wider research agenda was launched (Lowe, 1970; Hopwood, 1975) addressing the dimensions of the organisational context accounting covering a wide breadth of aspects such as theoretical and methodological considerations (Burns and DeCoster, 1969; Chua 1986; Cooper and Hopper, 1987; Laughlin, 1987; Scapens and Macintosh, 1985).

While the organisational context of management accounting thesis has been evidently influential in the research agenda, little is known about how such an approach has been delivered in university teaching curricula and what impact it has had on the pedagogic development of the contemporary accountant (Boyce, 2004). In addition, the necessity of critical accounting education becomes even more important considering the evolving role of accounting professionals (Parker, 2001) and recent corporate scandals (Cuganesan et al., 1997; Low, et al. 2008).

The debate whether research is related to good teaching though has been rather curious. Although a number of studies suggest that good teaching does not necessarily depend on research (Hattie and Marsh, 1996; Robertson and Bond, 2005) others suggest that the link is profoundly positive and enhances students learning (Healey 2005). It could be suggested that these studies rely on functionalist assumptions that place emphasis on the analysis of students' learning as statistical analysis of controlled samples of the population rather than the exploration of the inherent learning drive of those populations (Jenkins, 2004).

With attention closer to the socially constructed learning experience of students, others suggest (Brew, 2003) that enquiring thinking processes and curiosity are essential conditions of learning and it should be encouraged as a potential recognition of the learner's own experience of the world. Paulo Freire (1998, p. 35) suggests there is no

such a thing as teaching without research and research without teaching. In this view, learning is a self transformative process for both the educator and the student. To teach means to create the possibilities for the production or construction of knowledge, and to research means to explore the countless possibilities of knowledge with methodical curiosity and reflection. In such an interplay the educator becomes the leading learner in a continuous learning process; while the students are seen as knowable actors that while being made aware of their conditions of existence, feedback their experiences in an on-going transformative learning process. The next section will discuss in further depth the views of Paulo Freire (1993, 1998) where subsequently will assist us to interpret the main themes derived from the analysis of our study.

The dialogic learning process: research themes and teaching praxis

Research as a learning process

The call to consider the organisational context of management accounting has inspired a breath of research as a ‘meaningful thematic’ (Freire, 1993) that informs generative themes and empirical studies. In Paulo Freire’s view (1993, 1998) searching within meaningful thematics is a dialogic learning process that involves both research and teaching. Within such a process the creation of possibilities for the production or construction of knowledge further involves the shaping of ‘generative themes’ and learning activities and tasks. Generative themes contain the possibility of unfolding into more themes which in their turn call for new tasks to be fulfilled (Freire, 1993, p. 83). In the same way the identification of ‘limit situations’ emerge as problematisation of current conditions. Within the ‘meaningful thematic’ of the organisational context of management accounting – a wide range of generative themes emerge and engage academic research in an ongoing learning process that enables the creation knowledge that has been widely communicated with other learners (academics often educators). A variety of generative themes within the meaningful thematic of the organisational context of management accounting inform the module content as indicated in Box 1.

Box 1: Generative themes – the Organisational Context of Management Accounting module outline

Introduction to management control & accountability: an unconventional perspective
Management control theory: Studying management accounting in its organisational context
Alternative paradigms for management control & accountability:

- Rational economic perspectives - the traditional view: agency theory & transaction cost economics
- The social construction perspective: cultural values in management control & accounting
- A critical perspective on power, organisational behaviour & management accounting
- post functionalism/ postmodernism perspectives in managerial control and accountability

Management accounting change
Strategic management accounting
Risk management and control
Organisational trust and control / accountability
Control and accountability in public services: a governance perspective
Enterprise Resource Planning & Strategic Enterprise Management
Sustainability and management control
Performance Management
Environmental Management Accounting
Social & environmental reporting & sustainability
Divisional control and performance
Systems of control – an Actor Network Theory perspective
Organisational learning, knowledge management and intellectual capital

The challenge though remains to create the conditions of sharing such knowledge with all other learners including students and non-academic audiences. Freire (1998) insists that transformative learning involves dialogue between all learners involved in the process. As Freire (1998) explains the reciprocal learning is what gives educational practice its gnostic character.

Learning conditions

A number of fundamental conditions though should be met for a transformative learning process to develop. Initially, the educator should recognise in their teaching praxis the critical capacity, curiosity and autonomy of the learner (see also McPhail, 2004). Day et al (2003) suggest that as teachers and researchers accounting educators should be reflective about the students engagement in their learning of critical accounting – as the purpose of learning critical accounting is to expose the conflicts, ideologies and complexities embedded in accounting practice. Further, teaching is a task not only inherent to the learning process but is also characterised by and can set off in the learner an ever – increasing creative curiosity essential for research (Freire, 1998). Another essential condition is the awareness of unfinishedness of our being that enables countless possibilities of transformation through learning. Freire (1998, p. 66) explains that when such awareness resides reflectively in the delivery of educational practice then it gives rise to a permanent movement of searching. Such movement of searching creates the capacity for learning not only to adapt but to intervene, re-create, and transform. Such a

situation is identified by Thomson and Bebbington (2004) as being when accounting students appear to have extrinsic motivations for studying accounting that results in resistance to a curriculum that does not match their pre-condition of what a ‘proper’ accounting degree should look like (see also Tinker and Koutsoumadi, 1997). In an on – going dialogic encounter with the educator and other learners, though, learners express their current understanding of their condition. Becoming reflective and taking steps on learning actions, accounting students will experience transformation of themselves and their professional aspirations.

Teaching as a research practice

A dialogic learning process aims to engage both the educator and the students in an on-going exploration of conditions and possibilities of knowledge production. Thomson and Bebbington (2004) maintain that resisting this trend is not solely about challenging *what* is taught within higher education but *how* one teaches accounting topics (also Coulson and Thomson, 2006). In Freire’s view educators must be partners of the students in the learning process (Freire, 1993 p. 56; see also Singh, 2002). Freire (1993) further suggests that generative themes and teaching practices should awake the learner’s critical thinking (see also Kaidonis, 2004; James, 2007). For that reason the educator presents the generative theme material to the students for their consideration and invites them to express their own thoughts on the theme. Surprise for both the educator and the student is often an unavoidable but useful condition that could encourage students to experiment with their approach to critical reflection (Lucas, 2008). Reading in the process of transformative learning plays a central role. Freire (1998) insists that reading involves a kind of relationship with the text.

Critical and enquiring learning as a pedagogic condition for accounting education could enable self transformation and reflective understanding of the conditions where accounting occurs. Such critical learning requires action and reflection during the learning process, as both learners and the educator are called to engage in a dialogue and co-investigation (see also Kaidonis, 2004).

Transformative learning extents to the enhancement of critical thinking skills as well as to self awareness and confidence that enables engagement in professional practice. The

main idea is that human being and the world exist in constant interaction and it is in the capacity of human to intervene in praxis (reflection-action) (Freire, 1998). Educational challenges as the ones embraced in the generative themes may equip with an essential skill for accounting graduates before they enter the complex world of businesses as the number of accounting scandals and ethical dilemmas is alarmingly increasing (Saravanamuthu, 2004; Low et al, 2008)

Methodological considerations

The Organizational Context of Management Accounting is a final year undergraduate accounting course that runs during the academic year from early October to May and involves weekly class lectures and tutorials along with a range of assessments including two essay courseworks, group debates and a closed book written examination. The main three learning objectives inform all delivery and assessment activities and are as follows:

- ❑ To understand the use of management accounting as an accountability and control function within the wider organisational context
- ❑ To critically evaluate the assumptions behind management accounting/control theory and practice – seeing accounting processes through different ‘theoretical lenses’
- ❑ To understand the importance of the behavioural, organisational, political, cultural and social aspects of management accounting/ control

The course draws on research-led academic publications and a wide reading list is provided early in the year. In addition, weekly core and optional reading is suggested on the Blackboard™ site of the course. Students are encouraged to develop an individually informed perspective on the role of accounting and accountants in contemporary organizations while researching in depth the literature on a subject of their choice that

have been discussed in a thematic lecture using theories and case studies. Contact hours and activities accommodate dialogue and interaction between academics and students on an individual and group level.

We studied the perceived appropriateness and usefulness of such research-led teaching material and the impact of learning by research to the personal and professional development of accounting students. Our attention focused on gathering insights from final year current and alumni students of the course, academics who previously developed and delivered the course and an undergraduate office senior administrator. The interviews were conducted by both authors in line with the ethical research procedures and approval of the relevant committee of the University. The interview agenda included open ended questions that seek to enable discussion rather than lead and the interviewees were encouraged to contribute to the conversation in an informal manner. All interviews were digitally recorded, transcribed and analysed with NVivo 8. Other forms of evidence were also gathered such as an informal feedback questionnaire, module outlines, in-class observations and reflections gathered from both authors. The following section highlights our main insights on the relationship between research informed teaching and learning by research during the course from a student perspective.

The organizational context of management accounting: a dialogic learning process

A research-led undergraduate course

The Organizational Context of Management accounting module is a final year taught course that draws on research themes and peer reviewed published academic articles (see box 1). Early in the year students attend thematic lectures that draw on current research themes. These lectures are based on the idea that accounting practices have been traditionally seen through economic approaches and it is useful to consider the dimensions of control and accountability that are implicit in such practices. The usefulness of different theoretical lenses is discussed and links between practice and theory are introduced. After these thematic lectures, issues from the contemporary accounting research agenda (such as social and environmental sustainability, risk

management, strategy, trust, management accounting change, performance management) are introduced and discussed during the lectures, tutorials, debates and individual meetings. Also in the second half of the course guest lectures from research active academics expand the scope of the on-going debates within these contemporary research themes.

The course differs in two very distinct ways from the other accounting modules that they have encountered during their degree studies. Firstly, this course is research-led. This means, as noted above, that the course is driven by research within peer reviewed academic journal articles. In contrast, certainly in their earlier years of study, most accounting courses will draw heavily on a set textbook. Therefore one of the issues to which we will return to throughout the remainder of this paper is how this affects students' learning. The second distinction is that this is an accounting course without numbers. Throughout their earlier accounting studies the students have been taught the techniques of accounting that provide the answer. As one academic interviewee put it:

They think that accounting will be a subject that you can study at university where there are right and wrong answers... they like the certainty of doing number crunching problems. [In their earlier accounting studies] they are really learning a set of calculative techniques and they are coming to see management accounting practice as a purely kind of instrumental, rational, objective process. I think part of the function OCMA is to disabuse them of that notion.

These distinctions require the students to undergo a considerable transformation process throughout the academic year that relates to the level of engagement of all learners in the process, the interaction with other learners and the educators, the constructive dealing with emotions of surprise and the perceived self image link between that of an accounting graduate and a successful professional. The next sections look in more detail at how the students react and learn throughout this challenging and different course.

Emotions and Resistance

As described above, this course is substantially different to previous accounting courses that these students have studied during their time at University. The objective, that the

students will make sense of the organizational context of management accounting through the study of contemporary research; and through individual and group engagement, results in learners experiencing a range of emotions. This is especially apparent in the early weeks of the course, is sensed by the lecturers and was commonly reported within the interviews undertaken for this research. As one alumni student remarked:

'You start the first class and you think 'Am I in the right room? Did I get confused?' I think it is the beginning, (the lecturer) starts talking and you think 'What is (she/he) talking about? Why is (she/he) telling us that? Why is that important' I think the first time you have this negative reaction because you just don't know how to react. You just don't know what it's all about. I think it was my least favourite time because I think I didn't know. I felt a bit like 'why are they doing this to me'?(A3).

Others confess that they first thought the course 'a bit different' (C2), 'really hard', and felt at the beginning 'really lost' (C4), 'shock' (C6), 'overwhelmed' (C6), 'struggling' (C5), 'stressed' (A1). A current student explains:

'The fact that it had no numbers kind of frightened me, because I am OK with the number side of things but the non-numerical aspects of finance I struggle with. It was different' (C6).

As noted earlier, Thomson and Bebbington (2004) suggested that students appear to resist different accounting courses that do not fit neatly into their preconceived ideas of 'proper' accounting education. Our research found some interesting indications and evidence of resistance among the OCMA students. The negative and emotional reactions experienced by the students do, in some instances, result in resistance in a number of ways. Perhaps one of the most common resistance movements was to complain:

"The natural reaction when you don't understand something and you don't know how to approach it, is you complain about it. To say, it's not me the one that is wrong it's that course that is absolutely wrong."

Complaints could be to friends, but certainly do not stop there. As the senior Administrator interviewed explained:

“Some years there’d been deputations about what it is and some years we’ve had it through the staff/student committee with them raising it”

Complaining is not the only resistance strategy and another is simply to not engage with the course. One interviewee reported an extreme example of this when their friend actually transferred to a different course to avoid having to engage with this material. Many students, however, cannot avoid the course in this way, but they still resist by not engaging with the course. As one current student commented:

“I think people switched off right at the start thinking ‘ what have we got ourselves into, this is not accounting’.”

One of the academics interviewed gave their perception of how different students engage or do not engage with the course:

“the stronger students love it, they relish it and they become voracious readers and for many of them it is almost a life changing experience and it does make them think about academic subjects, in particular management accounting, in a way that they have probably never thought about before. For the weaker students, they just hate it, resent it and don’t really engage in it. What about the majority of students, those in between? I think it will make them better and more reflective Accountants.”

A lack of engagement by students is an important issue and could easily be more prevalent within such a different course. Therefore the next section of this paper considers the steps taken within this course to encourage engagement and learning. This is not to claim that this course manages to engage all of the students all of the time.

The learning process: research, dialogue and assessment

Learning through research

The learning process evolves during the course and gradually students are invited to engage in activities at a group and individual level while the lectures give structure and direction. As an alumni student reflects:

'you have to think a lot and you have to read a lot. The lectures were just a guideline. You would never get the full stop at the end of the lecture'. (A2)

Individual reading is necessary to grasp the learning objectives identified for the course. Research informed literature is a demanding learning experience for the students and the required reading around the subject in academic journals was one which caused emotional responses from the students. The initial contact often leads to surprise, as one points out:

'It was a different kind of journal article. It was a bit different. Usually with accounting it has always been about number work so this was the first module where it was theory based. It was a bit of a shock read, to be honest. This is accounting but there are no numbers involved!'(C2).

And:

"The first article I read I didn't understand where it was going or what it was about but after when I read more I got into it with an open mind."

It appears common for students to struggle to understand the readings at first, but a number of our interviewees referred to a growing to a desire to read more widely and follow their own paths through the research:

'It is the type of module you want to research what you like, you want to do wider reading and you want people to read your work and to understand what you are saying' C2.

'I think once I got my head around it, the wider reading, sort of being able to research for yourself and find things that you could understand and use to build a better understanding of these concepts that we talked about rather than having one textbook that maybe you don't actually understand' (...) and the research skills as well and using your initiative to say 'this is what I need to find out and how I am I going to do it'. (C1)

Certainly, the research required within this course exposes the students to a new, more academic form of writing that is initially problematic and adds to the emotions and resistance mentioned in the earlier section. Simply requiring reading would not appear to be an appropriate way to encourage the learning desired within the course. Essential reading alone will not encourage the critical and enquiring learning sought. One of the strongest themes from the interviews with students is the role that interaction and dialogue play in the learning experience of the students.

Learning through dialogue/interaction

Fundamental to overcoming the emotional responses and subsequent resistance is a consistent encouragement to interact, which enables a constructive engagement. This dialogue/interaction was encouraged in lectures, tutorials, debates, and in other support (such as office hours) offered to the students from the very beginning of the course. Interaction with the academics is also mentioned as useful, as an alumni student explains:

‘(the lecturer) asked us a lot of questions in the lectures, asked us to participate and (she/he) would give us some time to discuss and (she/he) asked what have you done in the placement and how that related with the theories that we have studied, and that did help. That helped us to participate and understand the theories better’ (A1).

Also a current student confirms *‘the lectures were more interactive and our opinions were asked for a lot more than there were in other lectures’* and another current student admits *‘I think it’s better to be interactive than just to sit back and try to take information in’ (C3)*. Such an interactive conduct during both terms of the course develops an ongoing relational process of common effort and respect. Numerous interviewees commented on the different, more interactive nature of the lectures for this module.

Interaction and dialogue were also strongly encouraged in tutorials and office hours. A number of interviewees identified the support offered by lecturers, particularly the effort to understand each learner’s individual views, as important:

'I think the lecture was structured in a way that you felt valued, I think that sounds silly but you felt like you wanted to go to the lectures because you kind of had respect for the lecturer because you know that if you had any problems with the course, you could go and talk to the lecturer which I think is very important. So you want to do well even if you find it very difficult, you know, we had support there which really motivated me to try hard and the way the lecture was structured, it suited the module's objectives. It couldn't really be rigid because it wouldn't really help us achieve what we were meant to do (...) the lecturer was more like a friend, not even a friend but someone you had respect for' (C2).

Progressively during the term students engage with the material and learning objectives and often seek to communicate their thoughts to gain confidence and support, as an alumni student remembers:

'Actually, take for instance, when I was doing my second project/assignment. I had a plan, I wrote it down and I went to see (the lecturer) and I said 'this is my understanding of this topic and am I on the right track?' She/he would not tell you 'yes, you are wrong, or not'. She/he would try and make you think if you are on the right track. She/he would ask leading questions making you think that you've made the decision and you'd say 'oh yes, this point is right'. And if you were wrong she/he would guide you to the right track without telling you 'you should do this, or you should do this'. She/he's leading you and I think that's really good.

During the first term students were asked to read an academic paper in advance of the tutorials and then it was discussed in small informal groups. The students were asked to brainstorm on the topic of the paper, as an alumni student remembers:

'the lecturer give us some time and the (she/he) goes through each group and talked to group members and that kind of forced us to think. Because, you know she/he is coming to us so she/he is going to ask questions and she/he is going to expect something from us and that helps' (A1).

And although attendance records are not kept strictly most students prefer those classes, as a current student reflects *'I think it is best if we stick to groups of four or five and try and discuss' (C2).*

During the second term of the course, assessed debates sustain the engagement with the learning objectives. In groups of four or five, students are invited to read a case study

research paper and pursue a coherent view on a fundamental question by Hopwood (1974) ‘Do controls lead to control?’. The preparation of each group involves references and arguments found in relevant academic literature. Then two different groups meet during tutorial hours and discuss their view. Often both groups pursue a similar perspective although the structure and analysis of their argument can be informed from different resources. Groups are encouraged to interact and cooperate, as a current student explains (C3):

‘we split up research because there are lots of journals to read from different areas so we were able to do more reading as a group rather than if I did it on my own’.

Debating is a new experience for most of the students and although they often feel ‘quite nervous about it’ (C1), they soon engage and realise the learning potential, as an alumni student explains:

‘I found the debate quite interesting because we had a group of students contributing ideas of one topic and then you have two groups of students debating about they what they think (...) from that debate I think everyone get a lot of new knowledge based on what they have already got’ (A2).

Learning expands from academic to general skills for all students, as a current student reflected:

‘in the debates we’d got one member in the groups, she was an international student and she wasn’t really confident in the debate process so we tried to help her. She was happy with what we were talking about and we tried to help her as best as we could so that she could contribute in the debate, which I think it is another skill because you have got to understand what other people’s strengths and weaknesses are’ (C1).

In feedback from the class a view that is commonly communicated is reflected in the words of another current student: ‘I think I really liked that, it improved a side of me (..) being able to look at different points and having one view’ (C4).

Clearly interaction between students during the term enhances learning, with a deeper engagement and understanding. Often students discuss their reading with their friends, as an alumni student remembered:

‘during the exam and during the essay time, we talked to each other about our understanding on the topics so we could have a better understanding when combining each others views’.

And

“It really felt very interactive and there was a lot of discussion between class mates, between group members... In OCMA it made you want to discuss it with other people, like we always asked each other ‘I don’t understand this side’ or ‘what do you think of certain thing?.. It did create interaction which in other subjects we didn’t do at all.”

The interaction encouraged and experienced on the course are important in enabling learning. The dialogue between the lecturers and learners and, equally importantly, among learners enabled reflection and further investigation that enabled greater engagement.

Learning through Assessment

In terms of assessment, the two essays and the debate are widely perceived as more relevant, while a three hour closed book exam at the end of the course is seen as less useful, as a current student comments

‘I don’t really think you can reflect what OCMA is trying to achieve in an exam because I think the aim is to understand out what people have found from their research and to try and apply that to your own situation which in an exam you’ve not got the ability to go and look at the research. You can have learnt it beforehand but no, you can’t take it all in with you’ (C1).

The value of the debate as a learning tool has already been discussed in the previous section, as it is one way in which interaction and dialogue are encouraged. The other coursework essays were also identified as really important learning experiences, although

this was valuable in a variety of ways to the different students. For many of our interviewees the process of research undertaken in completing the first assignment was a crucial element to the students engaging with the course and overcoming some of the initial resistance to the course. This process is exemplified in the following two quotes:

“I think the time when everything changed, I started to understand OCMA a bit more – it was the first assignment ... that’s when we started to learn the project and know or understand ...”

“by the time you’ve been to the first assignment, you sort of understand... with the first assignment, then you start seeing how it can be a benefit to the rest of the activities you are doing.”

Some of the other interviewees identified the feedback from their first assessment as a valuable learning tool. For some the feedback provided reassurance that they “*were grasping the material and whether I was interpreting it right... when I got the mark back it was a good mark so I thought ‘well I can’t be doing that badly’*”. For others the feedback identified aspects of the student’s work where they had failed to engage with the materials sufficiently and this is nicely demonstrated by one student:

“I think the first was my grade for the first coursework. Obviously 64% was OK. I thought I’d done a great piece of work. I thought ‘this is excellent’ and I thought I’d get something like 75 or 80%... So I’ve looked at other people’s coursework after that I realised that their approach is very different from what I had done... Actually people who had done well in their coursework, the link was quite clear and you could see what they had done which, obviously that was absent from mine.”

This course includes four different assessments that are spaced throughout the academic year. Students specifically identified the first coursework and the debate as important learning events within the course. The interviewees felt that these assessments in particular enable engagement and had important roles to play in the interaction and dialogue identified in the previous section. The next section discusses how this course also develops transferable and professional skills.

Learning transferable/professional skills

A key element of the course is to motivate students to think and construct an informed view on the usefulness of accounting in organizations, and the role of accountants in the potential use of control systems and patterns of accountability in their organizational context. Such a motivation develops both their academic abilities to gather informed insights through critical analysis of research led literature, as well as their potential professional skills and employability. One key skill that was identified by a number of interviewees related to thinking. Specifically, the interviewees suggested that the course helped them “*broaden*” and “*develop*” their thinking through their exposure to different perspectives and “*it takes you out of numbers and into the context of how those numbers apply*”. One alumni interviewee explained how the critical-thinking skills developed on the course have helped in the workplace:

“I found critical-thinking skills are really important in the workplace, in professional environments. They always tell you that you have to be very sceptical about your clients on certain things and you have to think broadly but this skill cannot be obtained in a year.”

Communication skills were also identified by the students interviewed as being developed within the course. Firstly, the reading of academic journal articles was recognized as a skill in its own right. As one student remembers:

“the journals they were completely different, like nothing I had seen before. I thought I could give myself half an hour to read something and then get it, but NO! I spent days and nights on one journal and I thought this can’t happen and so it was a skill I had to learn, how to read journals.”

Others noted how the reading had improved their “*comprehension*” and “*vocabulary*” and this had a direct effect on their own writing style. A number of students suggested that over the duration of the course their writing style had “*improved*” and how they used this skill to improve their academic performance on other modules.

A number of students identified the debate as an important learning experience, as “*you have to be in a debate in your life later on*”. This is not to say that the students felt that they would be involved in a formal debate, but that the debating skills could be used in other settings where the issues were contested. The ability to communicate orally in many different circumstances is a valuable skill, as a current student reflects:

‘It’s like a discussion. I still think it’s the communication skills that you need that are really important when you go to interviews and in work as well, which isn’t really a skill that you pick up from anywhere else’. (C?)

In all of the assessments for this course, both written and in the debate, an explicitly required skill is the ability to develop an informed and supported argument and some students identified this and the value it added to other courses studied:

“I’ve really noticed that especially the way I develop an argument so that’s helped with Law as well.”

This view was reiterated by one of the academics interviewed who stated:

“you’re actually helping them to learn how to present an argument and how to defend it. And so I think it is extremely good training for success in the workplace because those kinds of presentations, for being able to defend your point of view”

One of the written assignments and one section of the exam paper require students to analyse a case study and as one student expressed it:

“One of the things that really makes a difference is how to do a case study, how to approach a case study.”

One student went further and recognized that such case study skills will be valuable to them in the future as they were aware that this is required by some professional accountancy bodies in their own assessments. This was also reiterated by one of the academics interviewed who had previously taught on the module:

“Complex problem solving amidst ambiguity and partial knowledge (these skills are particularly useful in CIMAs strategic level subjects and the TOPCIMA final case study).”

More generally, an alumni student also mentioned how the course has helped them in their subsequent employment:

‘Definitely managerial skills, if you can get the numbers right very few people will be able to see the big picture. Maybe you don’t necessarily consciously apply the theories by name, by author or whatever, but you still have that in the back of your mind, for example, when I was doing analysis for the cross-sales one of the things that I noticed from the other people as the risk factor was the problem, how these influences, the profitability of the business and how the bonuses affect the profitability, therefore, people will never agree on anything. You don’t ask them to because they won’t. One person having less and the other person having more. There’s a no win, win situation so it will have to lead to a compromise or lead to somebody from the top saying ‘OK this is it end of the story. And it’s one of the things that I put forward and I think that’s when I realised straight away applying skills that I learned at OCMA, which is maybe not just about managing people but managing a process, taking into account the people involved. I think that’s one of the main things’. (A?)

Students on this course are required to demonstrate a different set of skills to those, more numerical, skills that they are assessed on in their other accounting courses and, as the above quote identifies, this can enable students to develop skills that will be of value in future, possibly managerial, careers. As two of the academics interviewed suggested:

“I think OCMA enables students to really be more effective in their employment by understanding that decisions are not always (or are perhaps rarely) made for rational economic reasons alone.”

“To get on the Board you’ve got to be a politician, because you don’t get to Board level in major organisations without knowing how to play the organisational politics game. Also you need to have a much more rounded set of skills, you need the kind of soft skills”.

Discussion

This paper reports upon a study of a research-led undergraduate accounting course. It challenges the students in ways that the other courses on their degree programme do not.

From the outset of the course it is made abundantly clear that the course is not about the calculation of accounting techniques, but will require students to explore and research the organisational context of management accounting. It appears that our interviewees did indeed recognise this, as one of the OCMA alumni students (A4) explained

'I started to see accounting as just not numbers. I started thinking of it as a two-way process: one is the technical side and the other one is the human side. (..) before I thought I will have to work the formula and that is the end of the story. Now I can see why that formula, even though it is OK, it wouldn't work. It doesn't matter how technically advanced I can be I still need to think of the human side.'

The acceptance of such a different course is not immediate and the interviewees reported that the course created an emotional response, especially at the start of the academic year, and the reaction of some students to this was to try to resist it. The course was requiring students to move out of their comfort zone and develop different skills. This is again related to the omission of calculative techniques and the requirement for communication, debate, dialogue and the development of arguments. The students find this course difficult and time-consuming, but also rewarding and in some cases it can make a dramatic difference to their outlook on life, business and accounting.

We hope that this paper has identified that such critical, research-led, accounting education is a powerful educational tool that complements and augments the students' more traditional accounting education. It is also the case that such a course presents a different experience for the academic staff involved. Firstly, the greater interaction between the lecturers and the students, as identified by the students above, provides a better learning experience for the lecturer. Also the content of the course is such that it has other benefits, as two of the academics interviewed commented:

"It was especially fulfilling to teach material that was (a) research led, (b) linked what students had learned in prior subjects to their practical industry experience, (c) encouraged students to engage with academic literature, books and case studies, and (d) resulted in many high quality discussions and written coursework."

“Yes, because for a start it encouraged me to keep up-to-date with my reading ... regularly going online and seeing what’s come out in Management Accounting Research or AOS? and so on.”

Finally, it is important to note that there are a number of limitations to this study, but perhaps first and foremost it must be recognized that only a sample of OCMA students were interviewed. Those that agreed to participate were, generally speaking, stronger students that had performed well on the course. This immediately raises doubts as to how well this study reflects the views of the whole population of students that take this course. This is particularly concerning given that certain students may resist the course by not engaging with the material and so they will not have benefited in the same way from the learning discussed here. What we can say, however, is that for some students this research-led, critical course has proved a valuable learning experience, which has also developed very transferable skills that may be of use in their future careers.

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