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Article:

Cam, O. and Ballantine, J. (2023) Rethinking accounting assessment in a COVID-19 world: application of a dialogical approach. *Accounting Education*, 32 (5). pp. 578-595. ISSN: 0963-9284

<https://doi.org/10.1080/09639284.2023.2201274>

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Rethinking Accounting Assessment in a COVID-19 World: Application of a Dialogical Approach

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Abstract

While the COVID-19 pandemic significantly impacted the higher education sector, it also provided opportunities for accounting academics to rethink their assessment strategy.

This paper adds to the limited literature which has reported on how accounting academics responded to such an opportunity. Drawing on Freire's dialogical education theory as the theoretical underpinning, we provide an autoethnographic account of an academic's experience of championing a dialogical informed assessment. Focusing on assessment, this autoethnographic study contributes to the growing dialogic pedagogy accounting education literature and challenges accounting academics to consider engaging in an open-book portfolio assessment informed by the dialogical education approach.

Key words: assessment; autoethnography; dialogical; pandemic; accounting education; Freire

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1. Introduction

The COVID-19 global pandemic has had a significant impact on the higher education sector, plunging university management and academics into an extended period of crisis management. Universal lockdowns led to the closure of universities and a rapid move to online delivery, posing significant challenges to the sector. In an accounting context, Sangster *et al.*, (2020) provide an extensive account of the impact and response of academics to the pandemic. Drawing on the experiences of accounting academics from 45 countries, Sangster *et al.*, (2020) note that the COVID-19 pandemic has provided important opportunities to rethink assessment strategy. To date, however, limited research has reported on how accounting academics have responded to this opportunity. This paper contributes to this gap by providing an autoethnographic account of how the pandemic served as a catalyst for developing an open-book portfolio assessment, comprising 30% of the final mark in a compulsory financial accounting module at a UK university. Our study details resistance by one academic to adopting closed-ended multiple-choice questions (MCQs) as an assessment method, characteristic of a didactic learning approach, in favour of an open-book portfolio assessment informed by the dialogical education approach (Thomson and Bebbington, 2004; Freire, 1970, 2005²; Coulson and Thomson, 2006; Hazelton and Haigh, 2010; Manochin and Cooper, 2015; Macias *et al.*, 2021). Although the academic's experience may not be applicable in other countries and universities, we believe that the insights from this autoethnographic work will benefit many irrespective of their organisational context or geographic location. This is because the universal principles of a dialogical education can support the international accounting academic community to be responsible educators and “leverage social accounting's transformative potential” (Thomson, 2015, p.276).

² Freire's *Pedagogy of the Oppressed* was first published in 1970 and subsequently republished several times. The edition referred to throughout this paper is the 30th Anniversary Edition, published in 2005.

Using an autoethnographic methodological lens, we report on the experience of the academic in championing an open-book portfolio assessment, informed by the dialogical learning approach, in an online environment. The change in assessment addresses ongoing criticism of the narrow accounting curriculum in the literature, primarily driven by didactic assessment (Gray, 2013; Hopper, 2013). Such curriculum and assessment offer little in terms of the growing need to foster critically conscious professionals who have an appreciation for the "game-changing prospects" of accounting in society (Carnegie, 2021, p.11) and who are capable (with educators' support) of constructing their reality or praxis making (Thomson, 2014). The motivation for sharing this experience is guided by our awareness that inspirational dialogical learning approaches are being adopted in accounting departments across the world, yet often are left unrecorded and silent. This paper encourages educators to bring their experiences into the public domain and contribute to accounting curriculum transformation.

Contributions

The paper contributes to accounting education knowledge and the literature in the following ways. First, we address calls for further research insights into assessment methods in the context of COVID-19 (Sangster *et al.*, 2000), and in doing so contribute to a growing body of knowledge concerned with post pandemic re-thinking of accounting education provision (Carnegie, 2021; O'Connell, 2021; Tharapos, 2021). Second, we provide empirical insights into the implementation of a dialogical learning approach which enhances accounting academics' knowledge of the potential issues and challenges therein. Third, we contribute to the relatively limited critical pedagogy accounting education literature (Thomson and Bebbington, 2004; Coulson and Thomson, 2006; Hazelton and Haigh, 2010; Bérubé &

Gendron, 2022) reporting on the experiences of adopting a dialogical approach in accounting. Finally, the paper makes a methodological contribution by adding to the sparse literature (Power, 1991; David, 2008; Lucas, 2011; Hayes, 2006, 2013) which has used an autoethnographic methodology in an accounting and accounting education context.

The remainder of the paper is structured as follows. In section two, we discuss the theoretical underpinning to support the dialogical learning-based assessment approach. Section three presents the methodology and clarify the choice of the autoethnographic approach used in the paper. Section four outlines the academic context within which the assessment was implemented. Section five presents one of the author's reflective narratives, complemented with subsequent analysis. This discussion provides insights into the various stages of adopting Freire's dialogical theory-informed assessment: the development of the idea, reactions to the assessment, and actions towards implementation. Section five concludes with reflections on lessons learned. In the final section of the paper, we provide a discussion and highlight our contributions to accounting education knowledge and the literature.

2. Theoretical Underpinning: A Dialogical Approach in Accounting Education

The ideas underpinning the assessment presented in this paper are informed by Paolo Freire's dialogical education approach (2005) and its prior application in an accounting education context (Coulson and Thomson, 2006; Hazelton and Haigh, 2010; Manochin and Cooper, 2015; Wong *et al.*, 2021; Bérubé & Gendron, 2022). A dialogical education enables praxis (active (co)construction of reality) given it is a “combination of action and reflection directed at structures and issues that require transformation” (Thomson and Bebbington, 2004, p.615). It thus facilitates critical examination of a given topic or a study of emerging concepts. In accounting, for example, the dialogical approach can facilitate an investigation of the

limitations of existing accounting practices, a re-thinking of conceptual frameworks (e.g., stakeholders, reporting, liabilities, assets) and envisioning subject development in light of societal demands for sustainable living (Thomson and Bebbington, 2004).

Unlike professional training that assumes the status-quo in social arrangements, a praxis-enabling education demands dialogical exchanges whereby existing living arrangements and their shortcomings are called into question. It encourages learners to question their own position within a given historical context and, through open dialogue with others, develop individual views of what they see as alternatives (Freire, 2005; Coulson and Thomson, 2006). Dialogical education is therefore incompatible with didactic teaching methods (Freire, 2005), which are characterised by one-way delivery of information by educators, culminating in memorisation and reproduction of the same information in a closed-ended assessment arrangement (e.g., end-of-semester examination). Despite offering limited opportunities to nurture professionals capable of praxis making, the didactic approach is widely adopted as a teaching style in accounting, alongside the use of largely technical assessment including (much debated) MCQs (e.g., Frick et al., 2020; Sangster et al., 2020; Geiger et al., 2021).

Drawing on Freire's work, Thomson and Bebbington (2004) recognise that traditional didactic teaching requires three major changes to incorporate the dialogical approach into accounting education. First, the accounting educator needs to engage with students on issues or topics which are of relevance to them. Second, the relationship between learners (i.e., students) and academics delivering module content is such that there is joint responsibility for learning. Finally, the accounting education process needs to include practical elements to enable praxis. In addition to these three changes, Thomson and Bebbington (2004) identify

several elements that are important in enabling a dialogical educational experience in the context of accounting education (see Table 1).

- | |
|---|
| <ul style="list-style-type: none"> • Build a relationship of mutual trust and understanding between teacher and students • Explain the reasons, methods and aims of the education process • Involve an action element in the class • Become aware of the experience of our students (their important events, people, language, vocabulary, work and leisure context) • Include the students in designing the content, delivery mechanisms and assessment process • Students should be given 'things' to investigate which are then communicated to the class using any means appropriate, including pictures, diagrams, songs, poems, oral presentations, written texts, videos or plays (and these different methods of representations should be legitimated within the class). • In the meetings, the group should listen to other representations of others, reflect and reconsider their representation • Encourage a systemic, transdisciplinary approach to the problem • Draw out and discuss apparent contradictions, define the limits to the situation under investigation, identify obstacles and opportunities for change • Identify and investigate previously untested but feasible solutions • Redefine the problem/situation under investigation and repeat the process • Challenge proposed solutions by restating these as problems to individuals and the class as a whole • Reflection and action are an integral part of the class programme • Review and remake the class as required during the class and next time the class runs. |
|---|

**Table 1: Elements in a move to dialogical education
(Source: Thomson and Bebbington, 2004, p.616).**

While Thomson and Bebbington's (2004) findings offer valuable guidelines, attempts to apply Freire's ideas to assessment in the context of accounting education have been noted as problematic. In particular, evidence indicates a conflict between the technical focus of the accounting curriculum and attempts to engage in educational ideas akin to Freire's (2005) dialogical approach (Coulson and Thomson, 2006; Hazelton and Haigh, 2010). Moreover, the literature also indicates a lack of engagement by accounting academics in the adoption of a dialogical education approach. This may be partially attributed to resistance due to accounting academics' views on the nature of accounting and accounting education (Hazelton and Haigh, 2010; Hopper, 2013). It is also likely to be driven by the workload conditions that accounting academics face (Steenkamp and Roberts, 2020; Beatson et.al, 2021).

Acknowledging the difficulty in implementing a 'full-bodied' dialogical teaching approach in accounting education, Coulson and Thomson, (2006) note that the introduction of a dialogic education approach requires a "pragmatic compromise with institutional

restrictions” (p.272). To address this, they propose adopting a ‘weak’ dialogical approach which acknowledges the absence of students in defining the learning process and assessment materials, recognition of limited timescales for the completion of assessment and logistical issues which are likely to impact students’ ability to engage with assessment requirements as fully as possible. Whilst recognising its limitations, Coulson and Thomson, (2006) argue that a ‘weak dialogic’ is nevertheless a feasible starting point for accounting educators to make the first step in changing what they teach and the way they teach it (Thomson and Bebbington, 2004).

3. The Case for an Autoethnographical Methodology

In presenting our findings, we draw on an autoethnographic methodology that aims “to tell the story of personal ... experience as a basis for connecting with others so that the others might reflect on their own experiences” (Liamputtong, 2009, p.334). As a methodology, autoethnographic research gives auto biographers privileged access to their own experiences, set within a broader social context (Friedman, 1990). In doing so, it provides a restorative account that allows the researcher to analyse lived experiences from a participant’s perspective (Power, 1991, Haynes, 2006, 2013; Davie, 2008; Lucas, 2011). What might be seen by some as an issue with access that problematises the status of the researcher is in fact “a process interaction between ethnographer-as-self and ethnographer-as-other” that produces social knowledge of general interest and significance (Aull-Davies, 2012, p.228).

Autoethnography thus gives ‘voice’ and contributes to the narrative of experience and ideas from representatives of a professional community (Jönsson and Macintosh, 1994) while working “outward to larger and broader points of discussion and interpretation” (Friedman, 1990, p.64).

The autoethnographic approach is widely discussed in the area of educational research (Delamont and Atkinson, 1980). However, it has been largely overlooked in the domain of accounting education (Marriott *et al.*, 2014; Rebele and St. Pierre, 2015). In one of the relatively few studies acknowledging the potential of autoethnographic in accounting, Lucas (2011) argues that “it allowed [her] to develop a better understanding of [her] teaching and of the nature of the scholarly activities that support its development” (p.240). Elsewhere in accounting, it has been applied to accounting research, accounting academia and professional accounting work (Davie, 2008; Haynes, 2006, 2013).

Similar to other qualitative research approaches, the quality of autoethnographic research is assessed in terms of validity, reliability and generalizability (Leung, 2015). However, the meaning of these terms in an autoethnography context differs from that used in a traditional social sciences sense (Holman-Jones, 2008; Ellis *et al.*, 2011). While validity is characterised by the study’s potential to “evoke in readers a feeling that the experience described is lifelike, believable, and possible, a feeling that what has been represented could be true”, reliability refers to the narrator's credibility. Generalisability, on the other hand, focuses on moving “from respondents to readers who determine if a story speaks to them about their experience or about the lives of others they know” (Ellis *et al.*, 2011, pp.282-283). Furthermore, autoethnography relies on the subjectivity of data interpretation (Dey, 2002). The complexity of subjectivity remains a theoretical challenge (Power, 1991) and may result in mere “reiteration of the researcher’s subjective interpretations” (Jönsson and Macintosh, 1997, p.377). However, while an ethnographic approach cannot claim neutrality, a clear “conceptual infrastructure” (Jönsson and Macintosh 1997, p.378) and incorporation of theory (Llewellyn, 1993) can ensure rigour and clarity in the researcher's methodological position to advance work beyond storytelling (Dey, 2002).

Mindful of the potential methodological pitfalls, the current study is grounded in Freire's (2005) dialogical education theory and applies an autoethnography by drawing on the lived experience of one of the authors who, as a module leader on a first-year financial accounting course in a UK higher institution, provides a first-hand account of her experience of championing assessment change during the COVID-19 pandemic. This autoethnography is presented in the form of diary notes compiled from memories, communication with colleagues and students, and reflections on planning, constructing, and implementing the assessment.

4. Academic Context

The module in question is a first-year undergraduate financial accounting module taught on a UK accounting university degree programme. The module is delivered over an entire academic year to a cohort of around 250 students, comprising approximately 50% home and 50% international students. The module aims to introduce students to foundational financial accounting terminology, principles, and application, while also considering accounting in its broader socio-historical context. Consistent with other UK first-year modules on the accounting degree programme, assessment prior to the Covid-19 pandemic comprised two elements: an interim first semester and a final second semester examination, both closed book in nature, and worth 30% and 70% respectively of the overall module mark.

While the final second semester examination has a strong focus on the technical elements of financial accounting given its alignment with professional accountancy body (PAB)

exemptions requirements³, the interim first semester assessment provides greater freedom with respect to module content as it is not directly linked to PAB exemptions. First semester materials thus focus on developing learners' understanding of financial accounting concepts and principles, in addition to providing a space for critical reflection on the current state of accounting and the role of accounting professionals in light of emerging societal demands. The summative grade for the module is calculated as a combined mark (first and final semester marks), with the result that students can fail the interim assessment but pass the module if they achieve a sufficient grade in the final examination. While the assessment for the financial accounting module has remained fairly static over a number of years, the COVID-19 pandemic, and subsequent move to online teaching, provided an opportunity for the module leader to re-think the assessment strategy for that part of the module not directly linked to accreditation (i.e., the interim assessment). In what follows, we provide an account of the assessment idea, reaction to the idea and taking action towards implementation.

5. Towards a Dialogical Assessment: Reflection

As noted in the introduction to the paper, the autoethnographic methodology adopted in this paper uses self-narrative diary notes on planning, constructing, and implementing the assessment from one of the contributing authors. The diary notes (presented in italics), intertwined with ongoing reflective commentary, form the foundation of this work.

5.1 The Situation and Idea

Due to COVID-19 restrictions, the Accounting and Finance Group are moving to online teaching for the 2020-2021 academic year. In response, a meeting of the Accounting

³ The financial accounting module, combined with other program modules on the accounting degree programme, contribute to exemptions from some professional accounting bodies' (PAB) examinations.

Teaching and Learning Committee is convened to discuss alternative assessment. The message coming from the Teaching and Learning Committee is clear: 'Given the constraints faced, we need to reduce the number of exams we currently hold. Since our year-end exams attract important professional body accreditation, we must retain these, albeit they will not be formally invigilated in a face-to-face environment. However, all interim assessments will have to be rethought. Any ideas for alternative assessments are welcome at the next Accounting Teaching and Learning Committee meeting'.

OK, I was nurturing my idea for a while. I wanted to incorporate a dialogic approach into my teaching and assessment. I wanted to give students the ability to see financial accounting not just as a fixed set of technical tools, but as an evolving social construct. I wanted to awaken students' realisation that their views and ideas on accounting would be foundational for their future professional roles (Thomson, 2014). Moreover, given the uncertainty of COVID-19, I wanted to create a learning community, providing students with a sense of belonging and an active university learning experience. I was conscious, however, of the dangers of 'losing' learners given their limited prior exposure to online learning methods and the need to work within existing module parameters to ensure the learning outcomes are achieved.

My idea was to assess the first semester using a series of small ongoing tasks. I had to be mindful to ensure that collectively the tasks met the learning outcomes of the first semester. I also wanted to provide opportunities for learners to engage in critical reflection as a means to awaken their individual consciousness around the contested purpose of accounting (Gray, 2013) and to gain an appreciation of their potential role in the forming of accounting professional praxis (Thomson, 2014). The inspiration for my idea emanated from Thomson

and Bebbington's (2004) reflections on enabling a dialogical education process in accounting education. These ideas, coupled with insights from an online teaching course, provided me with the means to make my idea a reality.

Drawing on the work of Thomson and Bebbington's (2004) and others (Coulson and Thomson, 2006), I am conscious that adopting a dialogical approach would require me to move away from presenting information to students as the 'ultimate truth'. As a lecturer, I need to acknowledge that I do not have all the answers and that many of the accounting concepts presented to students are subject to ongoing debate and are part of a changing praxis. I also recognise the need to build dialogical learning relations of respect, trust, and understanding with my students by reflecting on our combined cultural and social experiences. I fully appreciate that building a rapport with accounting students will not be an easy task as many find engagement in large groups intimidating and actively avoid participation. I will have to remember Freire's (2005) advice to be patient, have humility and love for my learners, and take time to explain the rationale and ideas behind the assessment.

I have proposed an assessment which comprises several tasks and objectives: see Table 2 for details of the tasks/objectives, the dialogical elements and practical aspects of the assessment tasks. Each task will be worth 20% (of 100% available) and marked on a pass/fail basis: a pass will be awarded if the student completes the specified task. The final mark for the interim assessment will be the combined marks for the assessment tasks submitted. The assessment tasks took a lot of thought because there were a number of challenges when incorporating the dialogic assessment element. One challenge was to create assessment tasks within the parameters of the module (i.e., the module objectives and pre-defined module format). However, a more significant challenge was the need to be mindful of the temptation

to design an assessment with pre-defined answers. Whether it is a historical diagram (Task 1), work with financial statements (Task 2), construction of an imaginary company's financial story (Tasks 3 and 4) or a reflective discussion/blog (Task 5), conscious thinking as to how dialogue is facilitated within a given framework was a necessity to avoid the comfort and pitfalls of pre-defined answers. It is a balancing act between providing clear guidelines for the task without limiting the scope of the task. I constantly had to be in a dialogue with my 'traditional teaching self' and draw on advice from Freire's work (2005). Consistent with the dialogical approach, I will have to trust that students will engage to their best ability in line with their own vision of the world. I am, however, conscious that I need to take steps to ensure that students engage in all assessment tasks. To enhance engagement, I decided to create an open online forum discussion for the module, providing an opportunity for students to pose questions and share their ideas with each other and me as the educator. In addition, I will actively encourage students to consciously reflect and share their learnings and experiences in the context of accounting. To further enhance engagement, I am going to be flexible in how students can present their work (with the exception of tasks 3 and 4), using any medium that they feel is appropriate. Finally, I am going to provide students with a reading list which reflects multiple perspectives that might be used for the assessment topics. My hope is that these readings will enable students to engage more fully with the assessment tasks.

I am mindful that building a relationship with accounting students based on mutual trust will take time. I must remember that lecturer student dialogical relationship building will be an ongoing systemic process. From the very start of the module, I will actively seek to provide opportunities for students to engage with me and each other in lectures and tutorials, in the online forum and during the assessment tasks. To build mutual trust, I must not confuse

verbal silence in open discussions with student disengagement. I must also appreciate that some accounting students are not comfortable with verbalising their opinions, particularly in large group settings. To further develop mutual trust, I will emphasise to students that the quality of their assessment tasks will not be judged in terms of grammar or format submitted. However, I will expect students to articulate their individual voices in their assessment tasks. To strengthen relationships and to maintain student engagement, I will also provide ongoing individual feedback throughout the assessment process.

In designing the assessment tasks, I reflected on Thomson and Bebbington's (2004) practical elements introduced to embed a dialogical approach into accounting education. I need to ensure that the students understand their responsibility in the educational process. For my part, I will play a key role in encouraging them to draw on ideas discussed in lectures, supplemented with reading materials and additional research of their choice. Consistent with the dialogical approach, I have decided not to provide students with examples of what their assessment submissions might look like nor to specify minimum or maximum word limits for the assessment tasks. I also deliberately choose not to use text-matching software like Turnitin and instead will get students to submit their work using the virtual learning environment open board discussion function⁴. I want to encourage students to produce independent work built on trust, openness, and creativity. However, I will be available for questions, discuss issues raised by students in lectures and tutorials and monitor discussion boards using my personal electronic device to provide ongoing support for those who may feel overwhelmed by such open-ended arrangements (Coulson and Thomson, 2006).

⁴ Virtual learning environment platforms such as Blackboard have a built-in open board discussion forum function which can be used ~~(and in other science subjects)~~ for submission of assessment when, for example, building a portfolio of evidence. The function also has a range of features that help to manage task availability and the marking process.

Assessment Topic	Assessment Tasks/Objectives	Dialogical Elements (Thomson and Bebbington, 2004)	Practical Aspects of Assessment Tasks
Accounting history and stakeholders	<p>Task 1:</p> <p>Part 1: Develop an accounting history diagram</p> <p>Objective: To understand that accounting is not a fixed set of practices but a historically evolving concept, developed according to users' changing demands</p> <p>Part 2: Develop an accounting information stakeholder diagram</p> <p>Objective: To understand the multiplicity of accounting stakeholders (both with financial and non-financial interests)</p>	<p>Build a relationship of mutual trust and understanding between teacher and students via lecturer/student discussion on the changing nature of accounting and understanding of stakeholder concept</p> <p>Become aware of the experiences of students requiring them to reflect on their cultural and social experience</p>	<ul style="list-style-type: none"> ● Introductory lecture and seminar: set accounting in a broader socio-historical context; the importance of accounting history; the role of accounting/stakeholders. ● Introduce assessment objectives and reinforce teaching activities. ● Signpost students to seminal literature and encourage the exploration of multiple perspectives. ● Emphasise that the timeframe for accounting history and stakeholders diagrams are open to individual interpretation
Basic technical terminology and principles of financial accounting	<p>Task 2: Develop explanations of foundational financial reporting terminology and principles by using examples from the financial statements of a company of their choice</p> <p>Objective: To provide hands-on experience to understand how financial accounting terminology is applied by organisations</p>	<p>Students are given 'things' (financial reporting terminology and principles) to investigate in a real-life context</p> <p>Involves an action element in assessment (i.e., independent investigation of accounting in practice)</p>	<ul style="list-style-type: none"> ● Students to choose a company (based on personal interests) and engage in an exploration of their annual report. ● Apart from a list of terminology and principles required to explore, students are free to investigate in any way they choose to. ● Emphasise that choice and exploration of concepts are open to individual interpretation.
Trial balance and adjustments to the trial balance (sole trader)	<p>Task 3: To construct (in Excel using a proforma) a trial balance for an imaginary company</p> <p>Objective: To understand the process of preparing a trial balance</p>	<p>Involves an action element in assessment (i.e., accounting in practice)</p>	<ul style="list-style-type: none"> ● Further exploration of technical accounting application. ● Work on creating a set of financial information for an imaginary business within the rigid frame of double entry. ● Explore fundamental financial accounting practices and understand accounting and reporting techniques and principles. ● Emphasise that the choice of numbers (but not the format) is open to individual preference. ● Explore the closed-looped annual reporting system by assembling the initial trial balance and converting the information into accounting statements. ● Lecture and seminar actively encourages students to think beyond accepting accounting as given and unchangeable.
Income Statement and Statement of Financial Position	<p>Task 4: (follows on from Task 3): To prepare (in Excel using a proforma) an income statement and statement of financial position using trial balance derived in task 3</p> <p>Objective: To construct financial statements using a trial balance (task 3)</p>	<p>Include the students in designing part of the assessment content</p>	
Accounting and sustainability	<p>Task 5: To produce a reflective discussion/blog on the following issues:</p> <ul style="list-style-type: none"> ● What is sustainability? ● Can financial accounting in its current form support the wider social sustainability agenda? <p>Objective: To develop personal perspectives on the role and capability of financial accounting in enabling sustainability</p>	<p>Encourage a systemic, transdisciplinary approach to the problem</p> <p>Draw out and discuss apparent contradictions, define the limits of the situation under investigation, identify obstacles and opportunities for change</p> <p>Reflection and action an integral parts of the class programme</p>	<ul style="list-style-type: none"> ● Use lectures to refer to historical changes and introduce students to various ongoing debates and current developments in accounting. ● Introduce personal views on sustainability but avoid the temptation to impose own view, create an open space for public dialogue in lectures and seminars. ● Provide flexibility for tasks, including suggested length of the answer. ● Emphasise how students address concepts in the task is open to individual interpretation.

Table 2: Proposed Assessment

Reflective Analysis on The Situation and Idea

Given existing module parameters, the proposed assessment cannot be considered full-bodied but rather an example of a 'weak' dialogical approach to assessment (Coulson and Thomson, 2006). Nevertheless, the assessment addresses the three changes necessary to embed dialogical learning. First, the assessment provides a space for students to engage with the various tasks drawing on *issues of relevance* to them. Second, the open nature of communication with students, submission format and marking process necessitates a change in the relations between student and the lecturer, built on trust and *responsibility*. Finally, the 'hands-on' format of the tasks supports the inclusion of *practical elements* in the assessment. While the assessment attempts to reflect the elements of the dialogical education approach (Table 1), it is not possible to draw on all these due to various constraints. For example, there is limited opportunity to include students in the design of the assessment process due to the urgency in responding to the COVID-19 crisis and existing institutional arrangements around the timescale of the module. Similarly, it is not practical to engage in redefining the problem/situation under investigation. Despite not being a fully dialogic approach (Thomson and Bebbington, 2004), the proposed assessment nevertheless acts as a feasible starting point for embedding dialogic aspects into accounting assessment (Coulson and Thomson, 2006).

5.2 Reaction to the Proposed Assessment

The Accounting Learning and Teaching Committee meeting takes place. I pitch my idea. At the end of the meeting, I realise that my idea was dismissed. It was not criticised, not challenged but quietly ignored which I interpreted as a polite rejection on the grounds that it was inappropriate for the occasion. Perhaps my idea was too radical for some colleagues as it didn't resemble a 'traditional' accounting assessment. I decided to keep quiet and did not

object. I felt peer pressure not to waste anyone's time and I did not want to come across as causing a scene.

The meeting carried on. Another assessment suggestion brought to the table by a more senior colleague was that of MCQs. While inwardly disagreeing, I felt peer pressure again not to oppose this suggestion – I thought, surely the more senior member of staff knew better?

Unsurprisingly, this idea was welcomed and the discussion concluded. The meeting finished.

After the meeting, the email came confirming that MCQs were to replace all previous interim examinations. Reading the email, I found myself in shock. As an accounting educator, I

realised that I had given up an opportunity to bring a dialogical approach to my assessment.

I also realised that collectively, we [the accounting and finance department] are making a

fundamental mistake by narrowing our assessment methods and streamlining our accounting education. Our education provision, I thought, is starting to resemble professional

accounting training in the UK, which calls into question the value and uniqueness of the

learning experience the university promises to provide. I felt unhappy and uncomfortable

with the situation. I could choose to accept it or alternatively, if I want to bring about change,

I need to find a way to convince my colleagues of my assessment idea. To do that, I need to

be prepared to put in extra time and take responsibility.

Reflective Analysis on Reaction to the Proposed Assessment

On reflection, the situation above is largely consistent with the rejection of ideas by peers reported elsewhere (Hazelton and Haigh; 2010 Hopper, 2013). However, viewed through a Freirean lens (Freire, 2005), peer rejection of alternatives to existing arrangements indicates an oppressed state of being. In such a state, individuals choose to oppose unfamiliar initiatives out of fear of supporting or partaking in them as something that may jeopardize the

stability of existing social and professional arrangements. Also of relevance here, Freire (2005) raises the issue of empty verbalism amongst academics. Freire refers to such academics as 'pseudo-revolutionary', in that they argue for change through their thoughts and writing yet perpetuate existing arrangements through their actions. It is entirely possible that peer pressure may be used to justify the adoption of a pseudo-revolutionary position, where non-action is used to maintain the status quo, namely the use of didactic assessment, especially MCQs. However, to become a force for change, demands action and energy from the educator to go beyond empty verbalism (ibid.).

5.3 Taking Actions

I decide to take a stand and champion my ideas for a dialogical approach -based assessment. In short, I want to go beyond empty verbalism! I arrange a meeting with my line managers to request to opt-out of MCQs in favour of my idea. In preparation for the meeting, I decide to consult the literature for evidence on the value of MCQs. I discover that MCQs benefit students with less developed skills (Bible et al., 2008) and offer value for the academic in terms of effective volume grading. However, MCQs are widely criticised given their predominant focus on recall as opposed to reasoning (Williams, 2006; Gunderman and Ladowski, 2013), thus providing limited opportunities for developing critical thinking skills (Rear, 2019). During the meeting with my line managers, one of them expresses surprise that I, as module leader, am taking a U-turn on an agreed solution. 'But you said 'yes' to MCQs yesterday. Why are you changing your mind today?', he said. 'Yes, I did. I slept on it and reflected further. I am uncomfortable using MCQs as a method of assessment. It limits what my module can offer and the level of engagement I can have with my students', I replied. I presented the evidence to explain the rationale behind my decision to opt-out of MCQs, drawing on arguments from Freire's dialogical education theory to make the case for my

proposal and to convince my colleagues about the value of the alternative assessment. I also made it clear that I was prepared to take full responsibility for any potential outcome. I got the 'green light' to implement my idea. In championing my idea, I reflected on peer pressure, which while not visibly aggressive, was strong and powerful enough to make me doubt and silence myself. I also realised that I had a choice to make, either to accept and be silenced or to persevere and turn my idea into a reality. I had to make that choice on a personal level.

Reflective Analysis on Taking Actions

To bring about change, the experience above highlights that the educator needs to be capable of letting go of their own fears and their familiar routines, often associated with a didactic approach. In his writings, Freire (2005) adds some insights here into the potentially paralyzing impact of fear that may prevent growth and learning in an educational setting.

Freire argues that a perceived difficulty and the fear attached to it are “always directly related to an individual’s capacity to deal with it, in light of his or her own evaluation of the ability to respond” (Freire, 2005, p.50). To address fear, Freire argues for the role of critical reflection and the need to focus on opportunities for learning.

The experience also illustrates a situation where the academic has a choice to be an active educator and bring about change or a ‘pseudo-revolutionary’ who writes about the need for change but who consciously avoids praxis (Freire, 2005). The responsibility for assessment change ultimately lies with the lecturer without promise of external rewards or recognition (Duff and Marriott, 2017). Rather, the rewards may well be intrinsic, namely professional satisfaction and personal growth.

On reflection, while the success of the dialogical informed assessment in the current study was not formally evaluated, an increased workload was not experienced by the academic as a result of implementing the dialogical approach when compared to the previously used interim examination. Furthermore, in terms of student performance, the final marks for the module which incorporated both the open-book portfolio assessment (30%) and the final second semester examination (70%), were broadly consistent with those of previous years pre-COVID. While the marks achieved in the module were not subject to a statistical comparison with the previous year, overall module performance data suggest that the dialogically informed assessment did not hinder students' performance in the final semester examination (aligned with PAB exemptions and worth 70%). Furthermore, student feedback collected at the conclusion of the assessment period (i.e., end of the first semester) indicated that overall satisfaction with the module (including the interim assessment) was above the average obtained in other modules with a score of 4.5 out of 5. The success of the assessment is also supported by qualitative comments provided by students: "The fact that it involves us to work independently which I believe is helping me learn. I really like the fact that we have portfolios that we have to do, based on what we have learnt. This allows us to be creative and present the work in our way"; and "The biggest gain from this course is the self-examination, in-depth research and discussion of problems, and it will be of great help to my future work"⁵. Irrespective of the rewards, student feedback suggests that engaging in a dialogic approach offers the potential for a win-win scenario for those championing change and those opposing it. However, to be a force for change, the academic needs to be capable of convincing others who may not be ready to accept change and who wish to preserve existing educational arrangements.

⁵ Based on positive feedback, the dialogical informed assessment will continue to be used in future academic years on the financial accounting 1st year accounting module.

5.4 Overall Reflections

The overall experience of designing and adopting the assessment described in this paper highlights a number of lessons or challenges helpful to those wishing to advance the dialogical approach to assessment in the context of accounting. These include issues related to adopting a dialogical approach, pre-empting students' and academic colleagues' attitudes to dialogical assessment, and finally dealing with one's inner self.

One of the key challenges faced by the accounting educator was that of incorporating a dialogically informed assessment into an existing pre-defined module format with a strong emphasis on technical accounting. Furthermore, the current accounting education system with its focus on traditional closed book examinations does not provide an easy context within which to design alternatives to didactic assessment approaches. However, with careful planning and transparency of one's actions, it is possible to successfully address the technical elements of a financial accounting module alongside a dialogical informed assessment. The accounting educator, however, should be mindful that despite careful planning, challenges are likely to be encountered when trialling a dialogical approach to assessment.

An additional challenge is the students' readiness, or lack of it, to fully engage in a dialogical form of assessment which demands the lecturer to be patient and give students time and space to develop their confidence and find their voice. The accounting educator must fully expect that in the initial stages of the assessment (e.g., tasks 1, 2 in Table 2), students may ask for example answers, demand step-by-step guidance, and report that they feel uncomfortable that they are required to think for themselves. However, understanding that feelings of emotional discomfort are a part of learning is essential to the dialogical learning approach (Freire, 2005). Thus, the educator needs to continually communicate to students what they might

experience and feel in a dialogical informed assessment context. In the current study, the five tasks (Table 2) provided the stepping stones of a relationship-building process – combined, they form the dialogical elements that facilitate active reflection. For example, task 1 opens a space for conversation that invites reflection on one’s personal and cultural experience. Dialogical engagement opens the potential to build a learning environment where there is active praxis-making founded on mutual trust. Building trust allows students to engage as active participants as opposed to falling into the ‘trap’ of adopting a passive higher education consumer role. However, the educator must be mindful that inviting students to participate in open dialogue must be actively managed. Thus, the lecturers must dedicate time and energy to setting clear expectations on work ethic and creating an atmosphere of academic openness, clarity and transparency in dialogically informed assessment design and administration.

The accounting educator should also be conscious of the potential challenge around encountering different degrees of resistance from colleagues and a possible lack of support for dialogical informed assessment in their academic setting. However, one can overcome this by actively communicating and reassuring colleagues through explicit and well-founded explanations of the advantages and the rationale for change from didactic to dialogical informed approaches to assessment. Finally, an important challenge is the necessity to recognise and conquer one’s own inner doubter self: the desire to keep things simple, retain the status quo in terms of assessment, and avoid potential distress in the form of condemnation and resistance from colleagues and students. All these fears give strength to the inner self-doubter and potentially act as a perceived barrier to making changes to the assessment approach (Hopper, 2013). Faced with such fears, it is essential that the accounting educator remains emotionally strong and is steadfast in their attempts to move beyond a didactic approach to assessment.

6. Conclusion

In this paper, we provide an autoethnographic account of an academic's experience of championing a dialogical education-informed assessment (Freire, 2005; Coulson and Thomson, 2006) during the COVID-19 pandemic. While the assessment incorporated the three changes necessary to embed dialogical learning, it was not possible to incorporate all elements of a dialogical approach into the assessment design (Thomson and Bebbington, 2004). Consistent with other accounts, the assessment described here is representative of a weak dialogic approach (Coulson and Thomson, 2006) reported in the literature prior to the COVID-19 pandemic. The current study, however, reports on the application of a weak dialogic approach as a result of one accounting and finance department's response to COVID-19. The experience reported presents opportunities for accounting academics to rethink post pandemic assessment and adds to the discussion of what is possible in times of crisis management and beyond. However, accounting academics wishing to engage in dialogically informed assessment should be mindful of the possibility of peer pressure and rejection, and the management thereof. Peer pressure and rejection, should not however, be used as an excuse to adopt a 'pseudo-revolutionary' role, leading to inaction. If the accounting community is to move beyond didactic assessment, those wishing to drive change need to engage in ongoing dialogue with their peers who may be reluctant to rethink assessment strategy. Furthermore, accounting educators should acknowledge that there may not be instant external recognition for changes to their assessment strategy but the potential for professional and personal growth.

We argue that the account reported here offers accounting academics a degree of optimism "that the [COVID-19] crisis could lead to positive changes in the future [in that accounting

academics] will not revert to an emphasis on traditional ‘chalk and talk’ didactic teaching” (Sangster *et al.*, 2020, 448). In addressing calls for further research insights into assessment methods in the context of COVID-19, the paper contributes to a growing body of knowledge concerned with post pandemic re-thinking of accounting education provision (Carnegie, 2021; O’Connell, 2021; Tharapos, 2021). The paper also contributes to the growing critical pedagogy accounting education literature, informed by the dialogical education approach (Thomson and Bebbington, 2004; Coulson and Thomson, 2006; Hazelton and Haigh, 2010; Bérubé & Gendron, 2022) and to our knowledge of the potential issues and challenges of implementing this approach. The paper also makes a methodological contribution by drawing on an autoethnographic methodology in an accounting education context.

Drawing on an autoethnographic method of enquiry, this work invites the reader to determine the level of generalisability of the evidence by “determining if the story speaks to them about their experiences” (Ellis *et al.*, 2011, p.283). This work aims to offer the reader an insight into a situation that can serve as a point for individual reflection and validation that “changes us and the world we live in for the better” (Holman-Jones, 2005, p.206). However, we appreciate that some educators may disagree with the approach taken, given differing contextual arrangements in their respective universities. For example, this study is set in the context of a first year undergraduate accounting module at a UK university. While the overall module contributes to professional body accreditation, the interim assessment described here provided an opportunity to exercise a great degree of flexibility in approaching the assessment design. Notwithstanding its limitations, we would argue that the experience reported here offers valuable insights and potential future research directions into how accounting academics might address the problem of didactic teaching and assessment, in particular the redesign of closed-ended technical assessment (Hopper, 2013; Carnegie, 2021).

Starting from a theoretically grounded basis, we encourage other accounting academics to champion change in assessment methods, and in doing so to break free from familiar didactic teaching arrangements, in the quest to engage students as conscious participants in professional praxis making.

Acknowledgments

The authors would like to acknowledge comments received from two referees and the Associate Editor of *Accounting Education*.

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