

ACCOUNTING EDUCATION FOR MANAGERS: A MANAGERIAL WORK PERSPECTIVE ON THEIR CURRICULUM

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Accounting for managers: a managerial work perspective on the accounting curriculum

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Abstract

The accounting education of people in managerial roles or performing managerial work is relatively neglected in the literature compared with educating accountants. Moreover, judged from most textbooks purporting to serve their study programmes, the education they receive very often seems like a potted version of that served out to accountant students. In this paper, models of managerial work and abilities, prior research into learning-centred accountant education and management study programmes, and the authors' participant-observation of educating these people are synthesised in order to propose a curriculum better attuned to their roles and work.

Keywords: managerial work, accounting and financial management, mature learners.

Introduction

Mature learners in (or aspiring to) managerial roles, or otherwise performing managerial activities alongside, for example, professional and technical roles (hereafter the "learners in question"), are the object of this paper. Knowledge classified as accounting and finance is usually part of the formal learning that the substantial and still increasing number of learners in question undertake to equip them for such roles and activities (e.g. see Quality Assurance Agency for Higher Education, 2007). Even so, the accounting education of the learners in question is relatively neglected in the literature compared with educating accountants; this is despite what seems to us are their distinguishable learning needs compared with those of aspiring accountants.

The latter distinction notwithstanding, many of the study programmes staged for the learners in question that purport to impart accounting and finance knowledge relevant to their needs very often seem to be little more than potted versions of that served to accountant students, judged from many textbooks claiming to suit study programmes for "non-accountants" and "accounting for managers". Accounting numbers are portrayed as objective and non-controversial. Ascendant is the notion that "Accounting comprises the process of identifying, measuring, and communicating economic information to permit informed judgements and decisions by users of the information" (American Accounting Association, 1966, p. 1), the so-called users being the somewhat standardised, emotionless, rational

economic men of neo-classical economic theory. However, this body of theory and how it figures in even basic concepts such as prices, costs, profits, and capital accumulation and investment are usually understated, let alone explored or criticised. Despite the power they can provide when exercised, now well-documented knowledge of qualitative sides to and of social and political characteristics of accounting technology in organisations and society (Hopwood and Miller, 1994) are treated as afterthoughts or ignored altogether. As for the learners in question, our personal experience is that unfortunately many start out as negatively disposed towards these study programmes especially when they are compulsory parts of awards. They often associate them with wrestling with numbers (e.g. amounts of money, mathematics) that are difficult to calculate and make sense of in contexts that they encounter in the workplace, even giving rise to the accounting they are taught being disparaged as “bean counting” (see Boyce et al., 2001). Similar perceptions about accounting and finance study programmes seem common among academics of other business study disciplines, even those collaborating in study programmes for the learners in question.

Our assertions about the learners in question correspond with survey findings of Mladenovic (2000), although her data were collected among students taking a first-year undergraduate accounting course who mostly did not intend majoring in accountancy. She suggests that the design of study programmes, particularly introductory ones (for level-1 undergraduates), often reinforces these students’ prior associations and negativity. The same seems true of learning designed for the learners in question, especially if designers feel constrained by little prior formal knowledge of the subject matter and have less than, say, 150 hours of study to work within. Again because of their design, we contend that a further source of negativity among the learners in question can be that it is difficult for them to relate the accounting knowledge and abilities that these study programmes try to transmit to their managerial work. Our concern is similar to Mladenovic’s but with a different type of student. It is how to bring about illumination and sustain constructive attitudes among the learners in question about accounting and finance through study programmes. We see this as essential to arousing their desire to learn and go on learning, and to being able and more inclined to apply newfound knowledge and abilities in performing their managerial work. In turn, we see this as being part of the objectives of study programmes and the outcomes of student learning; and as running through curriculum content, learning, teaching and assessment.

Our method is one of combining ideas in other published studies with our own experience. Formally, this may be regarded as including participant-observation, with the authors in the data collection role of *human-as-instrument* (see Guba and Lincoln, 1983;

Patton, 1990; Sanday, 1979). Therefore, the reader may wish to know who we are, where we are coming from and related matters, so as to be able to evaluate how valid and reliable our data are, not to mention the interpretation and speculation that flow from them. A further need for this information is that

(i)n the main, a person's values, beliefs and philosophy can easily be ascertained by the way he or she teaches. The instructional strategies and techniques that are adopted by a teacher bespeak his attitudes about himself, his students, and their respective roles in the teaching-learning process. (Crow, 1980, p. 41, cited by Boyce et al., 2001)

The authors are from similar English working class social backgrounds. Directly from school, both studied economics at bachelor level, going on from there to be professional accountants. The one was involved in local government, as an employee (and a member of the Chartered Institute of Public Finance and Accountancy (CIPFA)) and an elected councillor, whence he was struck by how local authority treasurers and politicians with a grasp of finance exercised much knowledge and power over policy and operations. The other worked for a firm of chartered accountants, joined the Institute of Chartered Accountants of England and Wales (ICAEW), and then joined a major oil company, followed by a spell as director of finance of a substantial non-profit organisation. After several years of these experiences, both moved onto teaching accounting in higher education, and after a few years began performing research as well.

In academia, one author was primarily involved with CIPFA students and courses for a few years; this was when their curriculum and assessment was moving to being assessed through short management cases, substantial in-accountant-role case studies, and carrying out and reporting about a project. He also began being involved in teaching "non-accountants", and in subsequent years this increasingly entailed the learners in question, face-to-face and at a distance. His research activities have also included managers and people with managerial responsibilities in hospital organisations, universities, schools, and various other governmental and nongovernmental bodies. For the past three years, he himself has been performing mostly managerial work, although still in academia, concerned with the daily affairs of a large programme for the learners in question, its nature echoing the messy reality of managerial work as reviewed below. Reflecting on this role was one of the motivations for this paper. The other author has been teaching accounting and management-related subjects in both further education and on a wide variety of university study programmes, with students ranging from first year undergraduates to mature learners, both through face-to-face tuition and at a distance.

Regarding our conceptions of designing study programmes and implementing them ourselves and through others, we have come to share a preference for learner-centred approaches, associated with student-initiated inquiry and a deep approach to learning, involving an intention to understand ideas and seek meanings (Adler and Milne, 1995; Lucas, 2002). One of us has moved increasingly towards learning and teaching methods that entail problem-solving and problem-based learning. I have implemented these through instructional case studies, both short ones, as found in Atkinson, Banker, Kaplin and Young (2001) and Wilson and Chua (1993), and ones available from Harvard Business Publishing and the European Case Clearing House (which can be found in Anthony and Govindarajan, 2000; Anthony and Young, 1999; and Simons, 2000, although these have too few cases by non-US authors based in non-US contexts for use elsewhere); and case-based research articles (e.g. Ahrens and Chapman, 2002; Norman and Gregory, 2003; Norris, 2002; Radcliffe, Campbell and Fogarty, 2001). The other's methods involve grounding the techniques in their organisational context by means of both my own experience of working in different organisations but also in the findings of the management and wider social science literature.

Borrowing ideas discussed in Lucas (2002), our concern expressed above for changing the learners' in question dispositions towards accounting may seem to coincide with the idea of *shaping* students into *converts*. However, better characterisations (verging on pedagogical metaphors) of our tasks as teachers might be of *equalising* the power of the learners in question in their dealings with accountants and accounting technology, of providing *counter-professional* learning to enable the learners in question to see past the espoused theories of professional practices, and of *liberating* the learners in question in their organisational roles from chains that accounting systems can enmesh them in, turning these systems into means of sustaining, changing, motivating, networking, control and accountability that are valuable.

The rest of this paper is organised as follows. Next, we provide a summary of models by Carroll and Gillen (1987)¹ of managerial work and by Boyatzis (1995) of abilities for managerial assessment and development. We synthesise ideas from these models, literature on course design and participant-observation data of our own to arrive at a curriculum better attuned to the roles and work of the learners in question. We then discuss the curriculum and its implications and put forward ideas for further research.

¹ Our reading of Tengblad (2006) supports the continued validity of this classic paper.

Literature review

Messy reality of managerial work

If a study programme is to be geared to enhancing learners' ability to perform managerial work then one might expect its curriculum, including content, learning methods and assessment, to be influenced by the nature of managerial work. Our experience of managerial work and anecdotal evidence from the mature students whose learning we manage coincides with the literature on the subject, as reviewed by Carroll and Gillen (1987). Managerial work is characterised by many activities conducted in brief episodes, while the typical workday² marches on relentlessly and often all too quickly. It matters not whether this work is performed by persons with the title *managers* or by persons, far more numerous, with other titles who take on some managerial responsibilities allied to other responsibilities, of a technical or professional nature (hereafter referred to as "our manager"). Nor does it matter whether our manager is a senior executive, unit manager (i.e. of a department, branch, etc.) or supervisor. Furthermore, considerable variation in importance and relevance occurs in both the contacts entailed during these episodes of activity and the subjects that they cover. However, most of these episodes connect to concerns and responsibilities that each of their participants has and that all are trying constantly to obtain action on.

Although some episodes are performed alone (perhaps in a favourite hiding place), most involve our manager interacting with a wide variety of people from within and outside the entity being managed. Mostly, the interactions are unscheduled and many of the communications forming them are verbal, either face-to-face (e.g. in offices, corridors, on-site and during formal meetings) or on mobile and landline telephones, but they can be via written words (e.g. email, memo, letters, electronic and hardcopy reports and other documents), email and attachments in particular having grown exponentially in the last decade. They give rise to information that our manager can use for various purposes, not least in order that he or she continues to understand the organisation and test his or her perceptions of how it is functioning. Interactions also allow our manager chances to give others information they need, although typically our manager receives a great deal more information than he or she transmits to others, notwithstanding that some quid pro quo is part of network building.

² *Workday* is vague enough to accommodate durations such as 9 a.m. to 5 p.m. for four or five days a week, and 24/seven (i.e. all the time, or 24 hours a day for seven days a week).

To aid understanding of the above, Carroll and Gillen (1987) suggest use of an “agenda” metaphor. Our manager’s usually mental but sometimes physical agenda comprises items that are usually above and beyond more identifiable activities or tasks coming within his or her remit. The agenda items amount to (strategic) goals (or directions) that our manager is trying to take the entity towards (or in), making the most of all opportunities; they are revised constantly in the light of everything else; and they are critical to our manager’s performance.

Timing and legitimacy³ are at least as important as, say, economics to our manager obtaining progress on an agenda item; our manager must judge when to hold back and when to press forward to obtain acceptance and commitment. Often, our manager faces difficulties in getting senior managers, peers and subordinates to appreciate that the goals on our manager’s agenda are important to themselves, their units and the organisation. Thus, much of our manager’s time is spent overcoming resistance to items on his or her agenda. People will have to be persuaded, coerced, etc. to accept the goals and directions on our manager’s agenda. It will be necessary to build organisational awareness of the need for the changes that agenda items usually entail. These changes will have to be joined with all the other changes that are proceeding continuously in a typical organisation. Apart from anything else, the narrowness of the job responsibilities of others, managers and non-managers, often prevents them from seeing the implications of particular goals until they are revealed in a dynamic setting. Added complications to implementing our manager’s agenda are that each of his or her goals competes for our manager’s time, attention and resources. Furthermore, this same time, attention, and resources are being competed for by everything else going on around our manager, inside and outside the entity (Carroll and Gillen, 1987).

Conceptualising managerial work

The challenge of conceptualising the messy reality of the conditions under which managers of different units in an organisation pursue their goals has occupied researchers of several disciplines for a century or three. An important purpose of their work has been to aid understanding of both organisations and their component parts. For the past half a century and more, the results of this understanding has especially influenced management education,

³ *Legitimacy* refers to the rules, written and unwritten pervading among collections of people. The rules can derive from legal and formal authority, traditional and customary authority, and charismatic or emotional authority. Legitimacy operates at individual, unit, organisational, community and societal levels, and between these levels, which often comprise a hierarchy of accountability.

formal and informal. The more research there has been into this broad topic, the more ideas there have come out of it (Carroll and Gillen, 1987).

Regarding managerial work specifically, the conceptualisation method most favoured is to classify each activity as a so-called function(s), performed in order to achieve organisational goals. There are different ways of applying this method. The one still most favoured in textbooks follows the so-called classical functions (usually attributed to Fayol cited by Carroll and Gillen, 1987), which dates from the first half of the last century. The classical functions (abbreviated to POC3) are:

- planning
- organising
- commanding
- coordinating
- controlling.

Alternative more modern functional classifications are more elaborate, usually, and include studies by Williams and by Hemphill who offer planning, coordination, control, and problem solving activities; by Mahoney, Jerdee, and Carroll who offer the so-called "PRINCESS" factors (planning, representing, investigating, negotiating, coordinating, evaluating, supervising, staffing); and by Gillen and Carroll, who rationalise the PRINCESS categories into the so-called SPICES categories (i.e. staffing, planning, investigating, coordinating, evaluating, and supervising). Meanwhile, alternative conceptualisations to the functional classifications include that of analysing what managers can be observed to be doing in terms of work roles. The most prominent exponent of this is Mintzberg, who formulates a typology comprising three interpersonal roles (figurehead, leader and liaison), three informational roles (monitor or nerve centre, disseminator and spokesperson), and four decision-making roles (entrepreneur, disturbance handler, resource allocator and negotiator). An alternative is induced by Lau, Newman, and Broedling, comprising four so-called factors, namely, leadership and supervision; information gathering and dissemination; technical problem solving; and executive decision making-planning-resource allocation (studies referred to are cited by Carroll and Gillen, 1987).

Even though we have only given less than a dozen conceptualisations of all managerial work that goes on around the globe, students (even the learners in question, despite their maturity) confronted by the same are probably likely to ask, "When are these guys going to stop? It's all very confusing. Why can't we just have one way? Which one is the correct way, or the best way?" Somehow it must be instilled in the learners in question

that all these concepts, frameworks, models, theories, etc. do not purport to be substitutes for the messy reality from which they are drawn. They are each a simplification or distillation of that reality, to enable students, organisational participants and anyone else interested, to obtain a better knowledge and understanding than otherwise of the very messy and complex reality. Furthermore, because the concepts and so on are simplifications, not only do they have uses but also they have limitations. Each can explain and illuminate only partially the complex and elusive reality that these people want to know more about, and when integrated they still have similar limitations. Our point is, as the learners in question and teachers move through their studies using the simplifications that the teachers have chosen to help the learners in question, neither party should forget this messiness. Otherwise, the learners in question may be lulled into thinking that the simplifications are the reality, rather than a way of simplifying and knowing reality at least a little better than before. Furthermore, the learners in question should not get the idea from study programmes that their own experiences of messy organisations are peculiar and do not represent what they are likely to find in many other places.

Another reason for making this point about more than one idea or way of seeing things is that in their studies of accounting and finance, the learners in question are often going to meet such notions as different costs for different purposes and different costs from different methods, as arise from alternative ways of gathering, processing, analysing, reporting and applying data. The relevance and “correctness” of these alternatives depends on the situations from which they are drawn and the purpose that their users intend. They should not forget also that people are often very creative, using ploys and playing games (Anthony and Young, 1999; Hofstede, 1967), bending the rules (Smith, 1996⁴) and breaking laws, and even getting caught, exemplifying that accounting is subjective and socially constructed, rather than as it is often espoused (as objective); and that associated with accounting are human relations entailing knowledge and power. These are topics that the learners in question in particular can find engaging and valuable to debate.

⁴ Smith’s is a very interesting but tragic story that we have found interests students. He was a well-respected City analyst who in this book revealed how apparently conflicting accounting treatment for very similar transactions was sanctioned in the accounts of blue chip companies by major firms of chartered accountants. This therefore contradicts the idea that there is one way only of accounting for a particular issue. More interesting however, is the personal story of Smith himself. He was threatened with dismissal by some of the companies whose accounting practices he had uncovered if he refused to withdraw his book. When he refused to do so, he *was* dismissed.

A model of managerial work

Benefit–cost analysis (or cost–benefit analysis) is a method favoured by accountants, economists, etc., particularly in relation to evaluating non-business programmes. It is worth comparing the benefits of having a range as above of conceptual (and theoretical) choices, some compatible, others competing, of how to know managerial work, with the costs that the learners in question and teachers face of coping in their learning with so many things to learn. In course design, further benefit to learner and teacher can be obtained by making use of as much of this range as possible when structuring the knowledge and abilities the learners in question will study. Building from their review of how to know managerial work, Carroll and Gillen (1987) offer a model to integrate the main competing theories (see Figure 1). The best place to start to examine it is the *work agenda*, a metaphor used above, but which here also includes not only a goal agenda as discussed but also a task agenda.

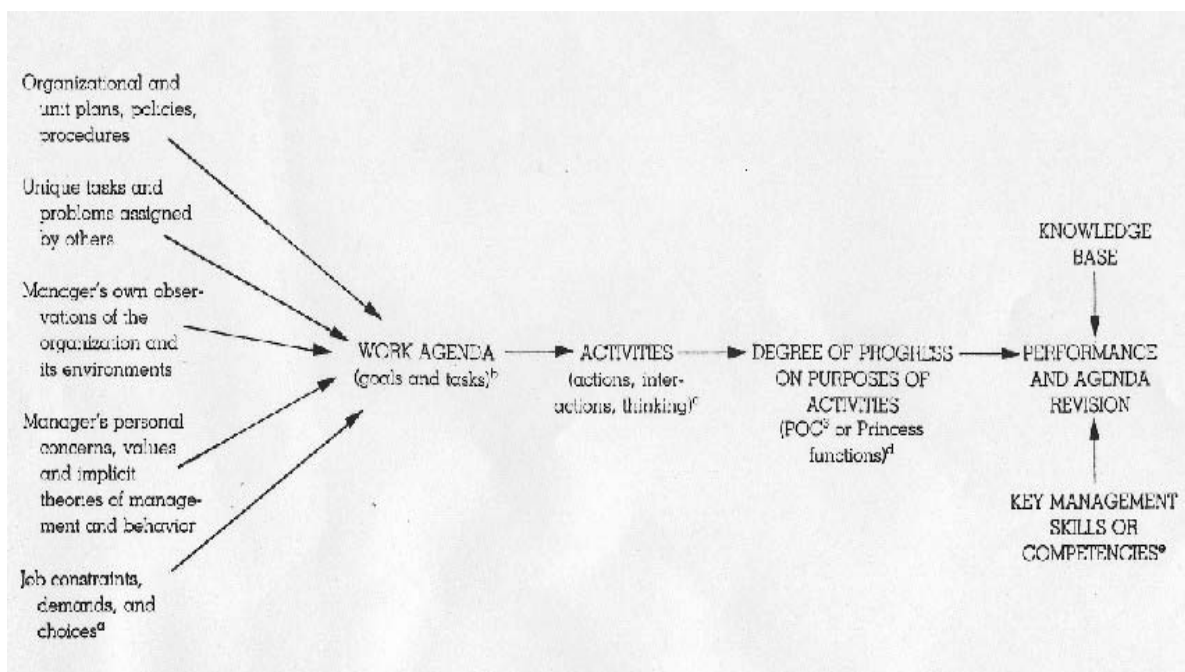


Figure 1 A model of our manager at work (Source: Carroll & Gillen, 1987, p. 47)

In addition to his or her goal agenda, our manager's work agenda comprises certain formal vital responsibilities or tasks. These are assigned to our manager from elsewhere in the organisation and may be referred to as a *task agenda*. This agenda may be longer than the goal agenda. Much of it will derive from formal organisational planning and controlling processes and structures, a typical accounting representation of which is shown in Figure 2. Among the purposes they serve is to provide organisational participants with knowledge of what is espoused as going on and to facilitate coordination.

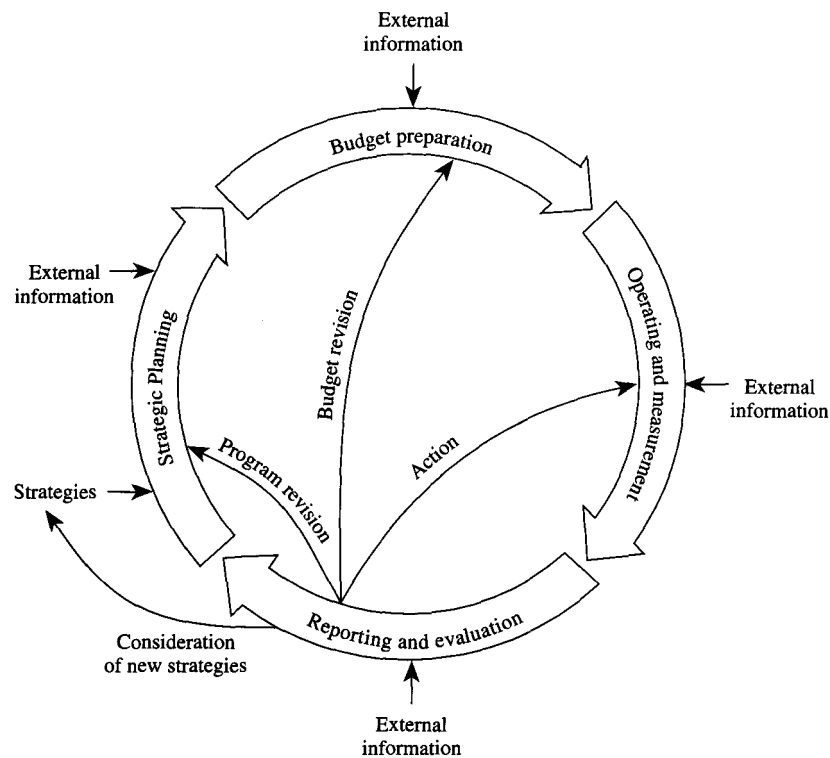


Figure 2 Phases of management control (Source: Anthony and Young, 1999, p. 18)

Synthesising the ideas of a goal agenda and a task agenda, one can deduce that managers share their time between the formally stated goals and plans of their organisation, the goals and plans of others inside and outside have for the organisation, and their own goals and plans. The size of each share depends on obligations to do the first two and opportunities that arise for the third. In addition, managers allocate time during the workday to their own career goals, family matters, leisure and other items on their life agendas. Conversely, they often accede to time being taken up outside the workday by work activities, including having brainstorms in the shower, feeling guilty about upsetting a subordinate, personal reading and surfing for development, and interacting in increasingly various ways with others.

Having examined the work agenda and its sub-text, with allusions to the contents of the arrowed boxes pointing into it in Figure 1, we can now follow the model in a rightward direction, taking us to the three elements *activities*, *functional purposes* and *performance*, to use shortened names. The brief episodes of activity that characterise our manager's workday are commensurate with making progress on a work agenda item, most likely while interacting

with organisational and extra-organisational people. General examples of what managers might be trying to accomplish, as expressed in the rational discourse⁵ of the model, are:

- attempting to develop plans that will be effective in reaching an objective
- trying to determine progress on plans already in train
- correcting deviations from entity plans
- building the competence of subordinates to fulfil future staffing needs
- directing others to carry out their roles in an organisational plan.

Characteristics of the model in the areas of activities, functional purposes and performance are that it

- subsumes the situation that literally thousands of activities are performed in surprisingly short periods by individual managers, let alone by the whole management cadre across an organisation
- presupposes that each activity can be classified according to a purpose or function (e.g. POC3, PRINCESS, SPICES). Be aware, however, that the practicalities of distinguishing activities, let alone classifying them precisely can be complicated. Furthermore, an activity may well serve more than one purpose, not all of them relating to work as mechanistic or coldly rational (e.g. countering what marketing are doing, as part of internal politics; finding out whether someone's sick child is getting better, both for friendship reasons and knowing when that someone will be available for work).
- infers a cause and effect link between the degree of progress achieved through activities and the purposes they serve, and short-run and long-run performance. This can be with reference to the performance of the individual in accomplishing certain ends and/or the performance of the persons constituting the unit or organisation. As in practice these probably do not coincide exactly (or are less than congruent), this is a source of various ambiguities, as indeed is the juxtaposition of one manager's goal agenda and task agenda with those of others.

Some points need raising now about the work agenda that flows back leftwards in the model from the above. Not only performance but also the progress achieved with activities and purposes influence the composition of work agendas, and so these undergo revision

⁵ Rational discourse refers to management jargon or buzzwords and their neo-classical economic (i.e. profit maximising) and related managerialist underpinnings.

continuously. Indeed, agenda items may never be completed, because of, among other things, changes in organisational and unit priorities, changes in resource availability, and the discovery of superior alternatives.

Now moving to the right of the model in Figure 1, one can see two important factors that affect how our manager performs, both in terms of the volume of work our manager accomplishes and what the work results in. The one factor is referred to as our manager's management abilities, and the other as our manager's knowledge base. The model also infers that organisational performance is dependent, among other things, on the collective abilities that its managers have and their collective knowledge of their organisation, industry and customers. Thus, much management education and the informal development that takes place in organisations are directed at increasing these things among managers individually and collectively. Let's look at the two in turn.

Managerial Abilities

Important abilities involved in management work can be classified in various ways. One that we have found useful for coherence and comprehensiveness is that articulated by Boyatzis (1995, pp. 56-57), reproduced here in Table 1. We argue that a desirable aim for a curriculum is to help the learners in question to develop their abilities as well as their knowledge base. Moreover, following Hopwood and Miller (1994) and in accordance with our earlier reference to Smith (1996), the learners in question should appreciate the importance politically of understanding the knowledge and power that accounting can be used to exercise, and that, if anything, this is heightened by the appearance of objectivity that accounting numbers confer on decision-making within a wide range of organisations. A list of particular abilities to do with accounting and finance appears below. This list was devised from our own experience and various sources cited by Carroll and Gillen (1987). We accept that some terms overlap in meaning.

- analysing data
- commanding
- calculating
- controlling
- evaluating
- coordinating
- interpreting data
- negotiating
- investigating
- organising
- problem solving
- planning
- processing data
- reading data
- putting data into words
- representing
- resource attracting
- resource allocating
- spread sheeting
- supervising
- staffing
- writing data
- contextualising data and techniques
- appreciating the underlying assumptions of the various techniques
- socio-political ramifications of data, techniques and associated decision-making and actions

Knowledge Base

The term knowledge base can refer to many areas, as depicted in Figure 3. On the question of a knowledge base specific to accounting and finance, we used the broad areas covered in Figure 3 to devise Figure 4 as a knowledge base on which to focus studies for the learners in question.

Table 1 Management abilities in the Weatherhead School of Management model of management (Source: Boyatzis, 1995, pp. 56-57)

<i>Goal and Action Management Abilities</i>	<i>People Management Abilities</i>	<i>Analytic Reasoning Abilities</i>
1. Efficiency orientation	7. Empathy	15. Use of concepts
2. Planning	8. Persuasiveness	16. Systems thinking
3. Initiative	9. Networking	17. Pattern recognition
4. Attention to detail	10. Negotiating	18. Theory building
5. Self-control	11. Self-confidence	19. Using technology
6. Flexibility	12. Group management	20. Quantitative analysis
	13. Developing others	21. Social objectivity
	14. Oral communication	22. Written communication

A codebook of these 22 abilities appears in Boyatzis (1995, pp. 82-91). Some examples appear in Appendix 1.

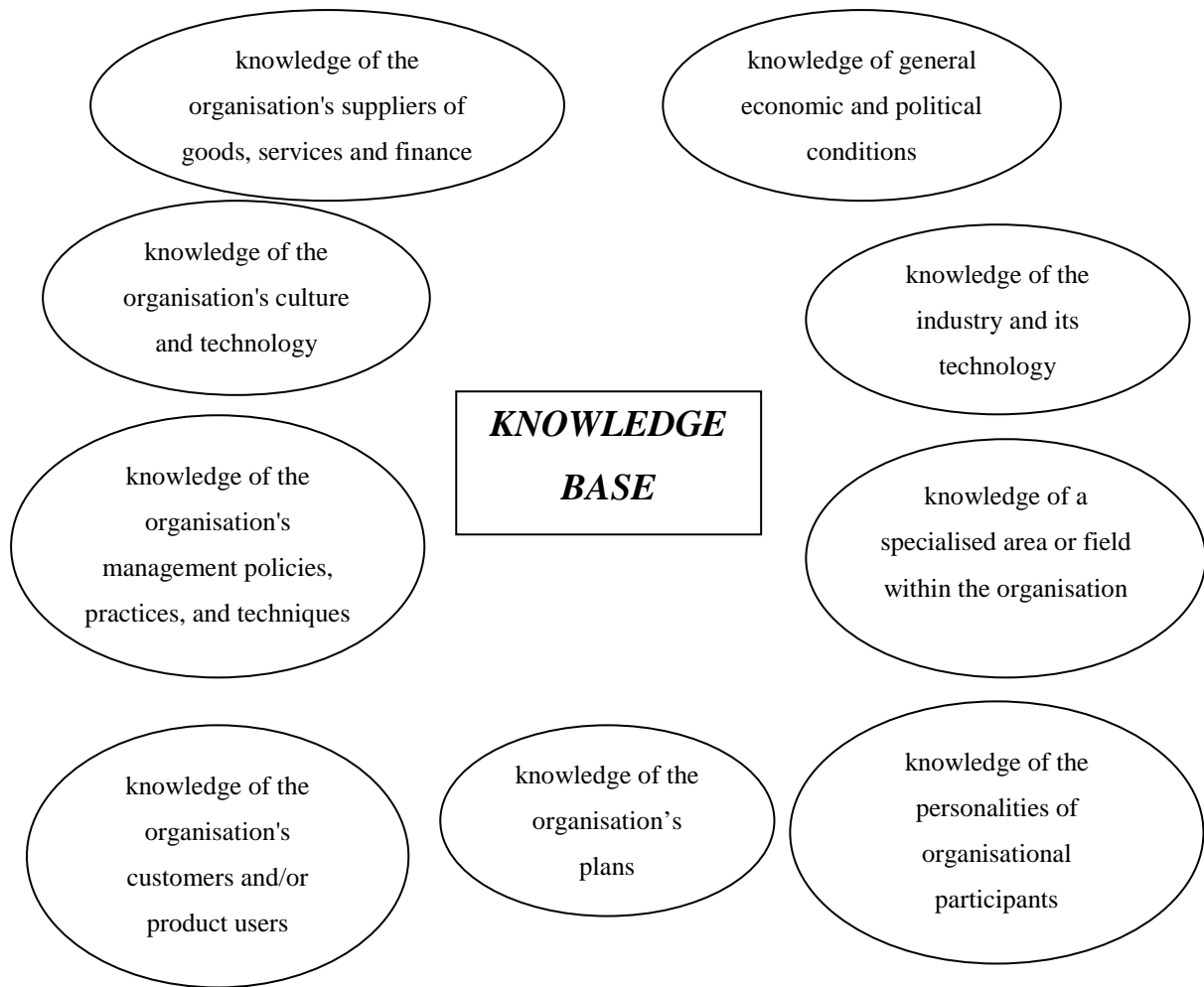


Figure 3 Some components of the knowledge base required by our manager of an organisation (informed by Carroll and Gillen, 1987)

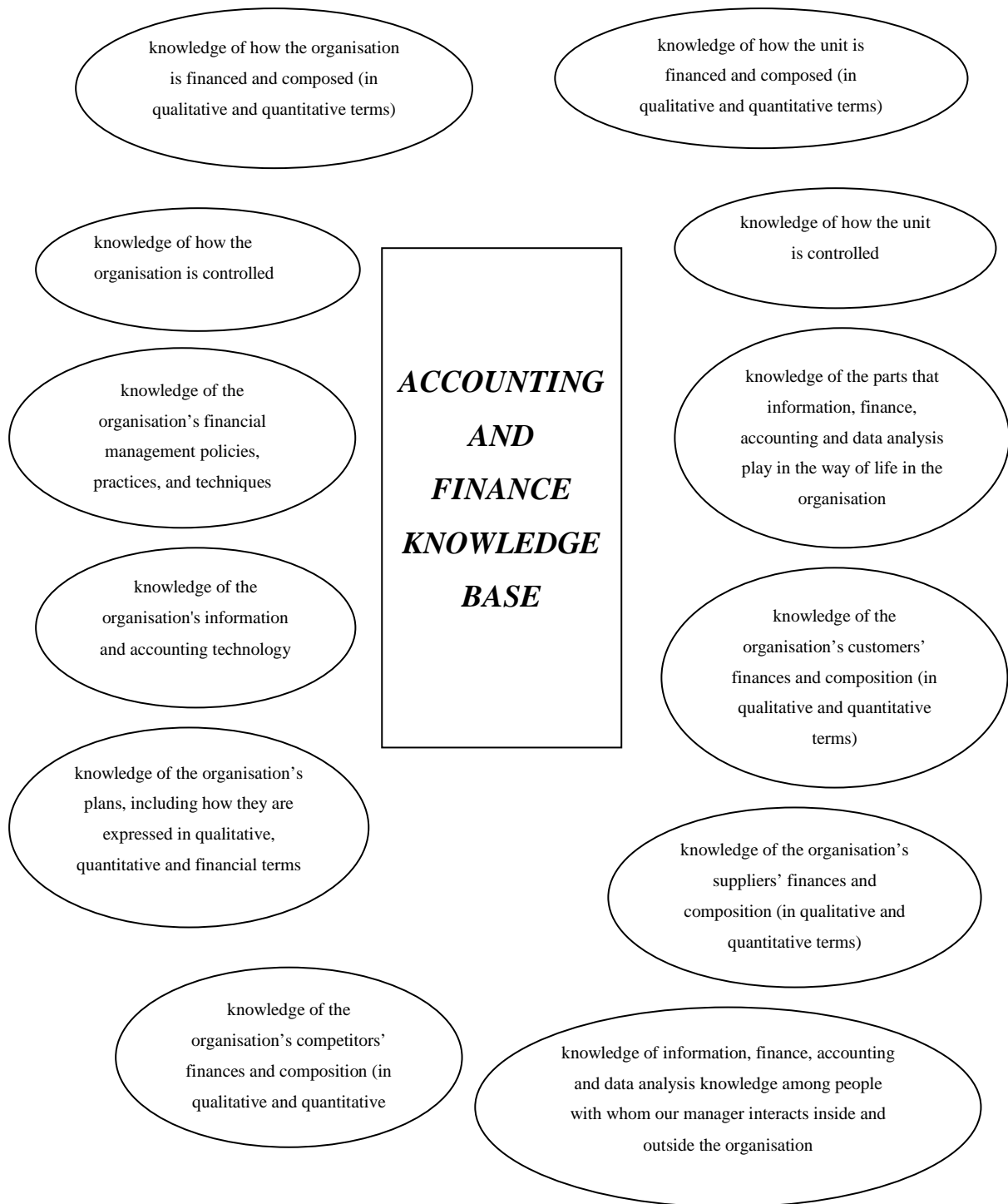


Figure 4 Main components of the accounting and finance knowledge base required by our manager of an organisation, particularly where managing a unit of the organisation
Curriculum Design

We argue that design of a curriculum for the learners in question should encompass questions, issues or outcomes with which they are most likely to be concerned, the topics that are likely to be most relevant to these questions, issues or outcomes, and the teaching-

learning methods that might best achieve learning these topics in a way that is relevant to the learners in question. Examples of questions, issues or outcomes include:

- How is your organisation financed?
- How can you find out about how your organisation is financed?
- How does finance flow through your unit?
- How do financial relationships reflect in the organisation structure that your unit is part of?
- How is the performance of your unit measured?
- How is your unit motivated to accomplish targets?
- How is your unit's performance improved?
- How can you analyse and present data to rationalise and legitimate your unit?
- How do data regress and correlate?
- How are your unit's plans and budgets devised?
- How are activities in your unit implemented and monitored?
- How are activities in your unit reported and evaluated?
- How are short-run decisions approached about activities in your unit?
- How are your unit's customers, suppliers, competitors and co-operators behaving?

Further Discussion

The notion of superior course design resulting from aligning macro study programme objectives and micro student learning objectives or outcomes, the curriculum, teaching and learning methods and the assessment strategy is well-documented even in the accounting (or more precisely *accountant*) education literature (Adler and Milne, 1995, 1997; Boyce et al., 2001; Mladenovic, 2000). Having elaborated the curriculum, let us do the same for the other areas proceeding around the circle in Figure 5 clockwise.

Learning styles and teaching strategy

Adler and Milne (1995) provide a schematic view of how a study programme's content and teaching methods combine to achieve two primary goals that we believe desirable in study programmes for the learners in question, namely core knowledge and learning to learn. They offer further practical advice on how to implement this in classroom situations, dealing with goals and objectives though to taking care of the learners' in question feelings and valuing participants' ideas. Their study programme incorporates a range of teaching methods and learning strategies, involving various activities among the learners in question (e.g. class participation, case presentation, case critiques, seminar facilitation and writing assignments).

Adler and Milne (1997) go on to offer problem-based learning (further elaborated in Milne and McConnell, 2001), peer assisted learning and assessment strategies. Adler, Milne and Stringer (2000) provide a comprehensive list of learner centred teaching methods. Two universities we have worked at do not have classrooms, however, and so there we would be concerned with how to implement a study programme through supported open learning technology. A major advantage is that groups of the learners in question working face-to-face and on on-line conferences provide a major resource for group members.

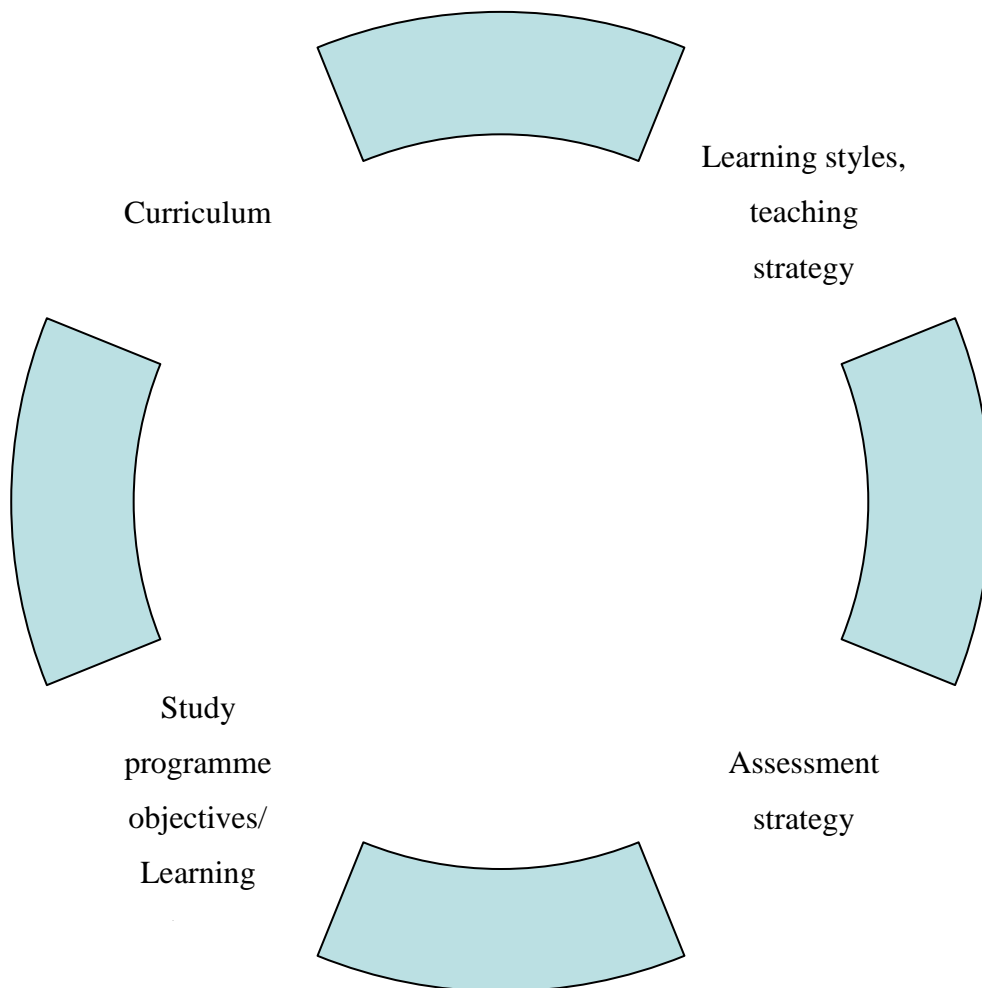


Figure 5 Fundamental aspects of a study programme of learning that the designer should attempt to align

The high-level, messier and open-ended curriculum we believe should be aspired to for the learners in question, as referred to above, with its recognition of generic (soft) skill development among other managerial abilities, cries out for the strategic use of case studies, as proffered by Boyce et al. (2001). They argue for case studies as a tool to promote the deep

and elaborative learning by the learners in question in order for them to develop these abilities while studying accounting. They discuss implications, such as teachers being responsible for changing the learners' in question learning styles, as well as their own teaching style and the contexts in which learning and teaching are carried out. They enumerate four important learning elements that have to be addressed in order to foster a deep learning approach, namely motivational context, learner activity, interaction with others and knowledge base; and enumerate 23 benefits of applying case studies linked to one or other of these four elements. If it is not already clear from what they say, and this can get obscured by the concern with deep learning, we would suggest that using cases can be an important source of rich descriptive knowledge of the size, shape, structure, process, etc. of organisations and their environments, which when put together, as is usually the case for accountant students, with technical knowledge can give rise to far more sense making than technical knowledge alone provides. For the learners in question, case studies can provide additional contexts to their employment ones on which to reflect.

Case studies are associated by Adler and Milne (1995) with process-oriented approaches to learning (and learning to learn), as distinct from knowledge based approaches that are widespread in accountant education, although Milne and McConnell (2001) cite a taxonomy by Barrows (1986) in which at one end of the taxonomy cases feature as part of traditional lectures. It is important to appreciate that the quantity (and quality) of "knowledge" a student can learn during a study programme to expand their knowledge base is time-limited. Rather than try to cram in a bit of everything, and present a student with a mere skim across a vast ocean of potential knowledge, it is better to deal with a limited range of topics in a study programme. But they would be covered to a fair degree of depth, with enough learning-to-learn ideas and abilities to enable the learners in question to extend their knowledge base beyond the duration of the study programme at their leisure (or their work!). Moreover, because of the stress in the study programme on the *use of accounting in an organisational context*, the learners in question should continue to appreciate the very real relevance of accounting long after their study programme has ended.

Boyce et al. (2001) point out that case studies vary in structure and intent, including when located at the end of a chapter of a textbook on a particular topic and when questions or tasks are specified. They advise that the learners in question should be nurtured from narrower to wider case studies (narrowness and wideness being partly attributable to the presence or absence of questions and tasks and to the nature of those that are present). However, as Adler and Milne (1995), citing Kolb (1984), point out, important elements of a

process oriented approach to learning that case studies provide are tension and conflict, which the learners in question learn exist in real life and how to resolve. For our part, we would advocate width by including case-based research journal articles alongside instructional case studies. They add to the idea of learning materials being conflicting and provocative, often because their theoretical perspectives are more subjective and natural than the objective, rational material of the more structured case studies available, so enhancing student inquiry and debate, if guided appropriately by the teacher.

The distinction of basic, intermediate and advanced cases is elaborated by Weil, Oyelere, Yeoh, and Firer (2001), who also provide a useful review of the literature on the use of case studies, including in accounting (although we would suggest that their use predates what they suppose by at least a decade), and report on how some students perceive case studies in terms of different facets of their learning. Boyce et al. suggest that one means of widening is not only to deal with the information-analysis content of a case but also consider what the case lacks of this nature and what values are exhibited by characters in the case, the case authors and the students who are participating in the case study discussion. Another is to cast students in different roles, including partisan ones, to have tasks that address different audiences and by varying tasks. These matters tie up with the bigger issue of informing the learners in question about learning objectives, methods, expectations that teachers have of the learners in question and experiences that the learners in question can expect to have. As case studies with wider issues and implications are proceeded to, so learning is likely to be more akin to that often referred to as problem-based (see Milne and McConnell, 2001, on the distinction between problem-based learning and case-based learning). Savin-Baden's (2000) stances and domains of dimensions of learner experience is a useful source for compiling information for students as to changes in their personal feelings, how they are likely to interact with others and how they learn (and see knowledge) (see also Schwartz et al., 2001).

Boyce et al. (2001) suggest that the teacher / learning manager using a case study has several roles to play, and it seems to us that being conscious of these, making them clear to the learners in question and playing them out is an important part of the teacher's responsibilities. An aspect of this is how the teacher's roles changes as the learners in question move from narrower cases to wider ones and how they go through changes to their learning experiences just referred to. A gradual movement from teacher direction to the learners in question being challenged by ways of dealing with issues themselves is how they see it. Boyce et al. provide a useful summary of the above by enumerating nine teaching (and assessment) strategies. Lucas (2002) notes that the role of the teacher is an important

contextual variable affecting how the learners in question approach learning, including how deep or surface that learning is.

A further question is while case studies are necessary to deep and elaborative learning, are they sufficient? Collett (2000) believes not, and advocates a project element to study programmes to address such challenges as allowing the learners in question to explore interrelationships among subjects, applying their diverse knowledge to define issues, analyse data and explore alternative solutions, and using their knowledge in a practical way. He also discusses the general limitations of case studies.

Initially, tackling case studies, engaging in problem-based learning, etc. can be perturbing for learners (and teachers) (Adler and Milne, 1995, 1997; Adler et al., 2000; Boyce et al., 2001; Milne and McConnell, 2001; Weil et al., 2001) but moving from case to case, the learners in question mostly become comfortable with the case method of learning. Each case study used should incorporate a range of ideas in a variety of organisational situations. The teacher can structure tasks associated with each one to give the learners in question practice in how to tackle them. Some calculations and spreadsheet work are mingled with these tasks, but mostly the learners in question will need to interpret data provided by someone else, such as an accountant or a computer that has executed programmes devised using accounting ideas. The case method usually proves interesting and useful for espousing the practical relevance of theoretical concepts, increased knowledge retention and improvement of analytical skills.

Macintosh (1994) uses a clever scheme using three cases, namely the Wedgwood Potteries case, Empire Glass case, and Johnson & Johnson case, to illustrate vividly the usefulness of various accounting and management techniques in altogether different time contexts from that familiar to the learners in question of today. Accordingly, the learners in question can appreciate that although the cases relate to Britain during the Industrial Revolution, the modern 1960s and the post-modern 1990s, the ideas explored are highly relevant longitudinally, and so are applicable to the learner in question's employer, although this may not be the standard manufacturing company envisaged even today in the majority of management accounting textbooks.

Assessment strategy

Adler and Milne (1997) point out that the assessment strategy has a profound impact on student behaviour. Boyce et al. (2001) reaffirm the importance of the means of assessment being in line with student's learning experiences. (to be continued)

Conclusions

We have taken the view that practice and theory go hand in hand. Indeed, our theory is that the most practical thing the learners in question can learn is how finance and accounting figure in managerial work. The way they can learn most practically is to address issues of practice as featured in case studies and to reflect upon practices in organisations with which they are associated. This is somewhat more sophisticated than saying, “Managers need information to manage well.” Moreover, we are critical of those accounting textbooks that start with a sentence or two just as trite and then roll out a dozen chapters of techniques, “solutions” looking for “problems” and “practical exercises”, which are practical only in the sense that they require a student to play with some numbers for a few minutes.

Specifically this paper attempts to lay out foundations for one study of finance and accounting that is located in the practice of managerial work. Our aim is to explain how the managerial work the learners in question do (or will do) is linked with the study of the subject on which they are expected to embark by the following two ideas:

- knowing more about organisations in which they are working and will work
- improving the abilities they need in order to be a manager who can perform effectively.

Moreover, after completing their study programme, the learners in question should feel that they understand much more about various accounting ideas and techniques in their organisational context. They should be able to use accounting when faced with various situations. Equally importantly, however, they will also be able to understand and be able to justify what they are doing in terms of the particular organizational context in which they are operating. Finally, they will be able to locate their actions and the reactions of others in terms of the agenda of different organizational stakeholders.

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Add Miller – practical accounting? Reference on p. 9

Appendix 1 Managerial Assessment and Development: Abilities Model and Codebook.

(Source: Boyatzis et al., 1995, pp. 82-91)

Each of the twenty-two abilities that are part of the Weatherhead School of Management model of management is defined by the intent of the person using it and the behaviors we would see when the person uses it. Here are some examples:

Goal and Action Management Abilities

1. *Efficiency orientation*: The intent is to perceive input/output relationships and includes the concern for increasing the efficiency of action (i.e., maximizing output per unit of input).

This will often appear as a concern for doing something better, whether this comparison is with previous personal performance, others' performance, or a standard of excellence. It is indicated when a person:

- (a) Assesses inputs and outputs, or costs and benefits, with the expressed intent of maximizing efficiency (i.e., output/input);
- (b) Expresses a concern with doing something better or accomplishing something unique;
- (c) Seeks to exceed or outperform a standard of excellence, or goal; or
- (d) Uses resources (e.g., time, people, money, etc.) to maximize efficient progress toward goals.

2. *Planning*: The intent is to identify and organize future or intended actions with a result or direction. It is indicated when a person:

- (a) Sets goals or objectives in measurable terms;
- (b) Outlines a series of actions - at least three actions - toward achieving a goal (the link to the goal must be clear, if not explicit) or overcoming a stated obstacle to achievement of a goal;
- (c) Organizes materials or activities to accomplish a task or reach a goal;
- (d) Takes calculated risks, evident in assessing and moderating risks in a situation prior to taking action; or
- (e) Anticipates obstacles to a course of action and describes what to do to overcome them, should they occur (i.e., contingency planning).

People Management Abilities

8. *Persuasiveness*: The intent is to convince another person or persons of the merits of, or to adopt, an attitude, opinion, or position (i.e., getting others to do or think what you want them to do or think). It is indicated when a person:

- (a) Gives directions or orders based on the rules, procedures, government regulations, authority of their position in the organization, or personal authority without soliciting the input of others;
- (b) Explicitly expresses a need or desire to persuade others;
- (c) Attempts to convince others by appealing to their interests (i.e., pointing out what each will gain personally);
- (d) Attempts to convince others by anticipating how people will react to an argument, appeal, or situation and develops the communication to their level of understanding or emotional condition at that time;
- e) Uses questions or other techniques explicitly intended to result in the audience feeling and accepting ownership of the ideas, projects, or activities; or
- (f) Explicitly expresses concern with his/her image and reputation, the image or reputation of his/her organization, or its products and services.

10. *Negotiating*: The intent is to stimulate individuals or groups toward resolution of a conflict. This ability may be demonstrated in situations in which the person is one of the parties in the conflict or merely a third party. It is indicated when a person:

- (a) Involves all parties in openly discussing the conflict with the intent of resolving the conflict;
- (b) Identifies areas of mutual interest or benefit, often an objective to which all parties can aspire; or
- (c) Determines the concerns or positions of each of the parties and communicates them to all involved as an initial step toward open discussion of the conflict.

14. *Oral communications*: The intent is to explain, describe, or tell something to others through a personal presentation. Although the overall quality and effectiveness of a presentation to the audience is the ultimate indicator of a person's possession and use of this ability, a number of components contribute to determination of the overall quality and effectiveness. This ability may be demonstrated in presentation to one or more people, in live or electronically reproduced settings. Some material allows this ability to be coded in great detail. When this opportunity occurs, the person is coded on the "degree to which each indicator is shown" through the use of the "0", "1", or "2" levels explained below each indicator. The indicators and their coding are:

- (a) Relationship between you and your audience: Expresses feelings and responds to the expression of feelings in others (note: humor can be coded for this indicator);

1 = Does this once (e.g., at the beginning saying, "You must be tired. Stand up and stretch.")

2 = Does this more than once (i.e., clearly relates to and/or expresses the audiences' feelings explicitly)

(b) Structure: Presents well-organized material (i.e., includes an introduction, the message or concepts, and a summary); the message or concepts, if complex, are organized for the audience into a conceptual framework;

1 = Sets up the presentation (i.e., repeats the instructions or role-play instruction), says briefly that they will describe the issue and give a recommendation and shows some demarcation during their presentation through pauses or emphasis of when they are making a conceptual transition

2 = Explains the outline of their presentation, and follows it, or refers to it throughout the presentation and stays within the ten-minute period (allowing a thirty-second or so grace period- a person does not get a "2" if they run over the ten-minute period)

(c) Presentation of content: Uses examples relevant to the presentation that clarify the message;

1 = Briefly mentions examples

2 = Uses examples repeatedly to emphasize or reinforce the message

(d) Appropriate conventions and style: Uses symbols, nonverbal cues (e.g., gestures, posture, etc.), intonation (e.g., volume, rate of delivery and enunciation), and so forth to reinforce or interpret the meaning of the message;

1 = Gestures or uses enough intonation and nonverbal devices to enhance the presentation

2 = Uses symbols, nonverbal cues, and intonation to explain, interpret, and reinforce the message consistently, or repeatedly

(e) Charts and visual aids: Uses diagrams, exhibits, or other visual aids to explain the message to the audience;

1 = Writes an outline on the board, uses a transparency or handout

2 = Uses many visual aids (i.e., transparencies) or uses one repeatedly to explain the message to the audience

(f) Engaging audience: Speaks clearly and convincingly to others (i.e., is articulate and persuasive in maintaining the attention of the audience or listener);

1 = Speaks articulately (i.e., you can understand their English, not necessarily the message) without interference from excessive "ums" or such

2 = Speaks articulately, takes a position, and maintains the attention of the audience in convincing or persuading them about their position

Analytic Reasoning Abilities

17. *Pattern recognition*: The intent is to identify a pattern in an assortment of unorganized information or seemingly random data. It is indicated when a person:

- (a) Identifies a pattern in events or information not used by others and uses the pattern to explain or interpret the events or information;
- (b) Reduces large amounts of information through the use of a concept not previously applied to this situation or information;
- (c) Sees similarities of a new situation to aspects of past situations of a different type; or
- (d) Uses metaphors or analogies to explain events or information (this should be more than a figure of speech or single phrase).

18. *Theory building*: The intent is to develop, or invent, new theories, models, or frameworks that explain available information and predict future events. It is indicated when a person identifies a theory, model, or framework that explains available information and makes predictions about future events, where the theory, model, or framework is clearly different from those currently available or in use.

21. *Social objectivity*: The intent is to perceive another person's beliefs, emotions, and perspectives, particularly when they are different from the observer's own beliefs, emotions, and perspectives. It is indicated when a person:

- (a) Perceives multiple perspectives, or views, of the same situation or issue; (b) Sees merits of differing perspectives, especially when they are different than his/her own; or
- (c) Describes another person's thoughts, feelings, or values as unique to the individual in the context of others claiming or making stereotypical generalizations about the person because of a group or category of individuals to which he/she belongs.