

OBSTACLES AND ENABLERS OF LIBERATING ACCOUNTING EDUCATION: CONTRASTING,OBSERVATIONS FROM TWO SITUATIONS

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Abstract

Transformative accounting education encourages learners to critically analyze the broader effects of accounting on society and the ethical responsibilities that go beyond traditional technical learning. Despite efforts to create a more transformative learning experience in accounting, there remains a significant gap in comprehending the elements that either facilitate or obstruct this change. Specifically, students may gain from these findings as they reveal the obstacles and facilitators pertinent to educational emancipation. The results from this study hold relevance for other educational settings where emancipatory accounting education is being sought, whether through radical transformations, as seen at University M, or through a more gradual progression, as observed at University S. The regulatory framework and the influences of both private and public sectors could be generalized to other real-world scenarios. Although this study centers on accounting education, the insights gleaned may also apply to other domains, such as legal education, where the pursuit of emancipation poses similar complexities. This study aims to address this gap by exploring the key barriers and facilitators in two distinct settings, examining two universities in Mexico and Sweden through qualitative approach informed by critical pedagogy. The findings reveal that, while interdisciplinary strategies are essential for addressing real- world issues, accounting education often emphasizes technical aspects, reinforcing neoliberal, capitalist principles. By challenging the dominant narratives in both theory and practice, the findings further suggest that systemic educational issues can serve as catalysts for progressive and liberating methods. Emphasizing democratization, the data supports comprehensive curriculum that integrates various societal issues

Keyword: *Transformative; accounting education; critical pedagogy; real world problems; societal changes*

1. Introduction

This study explores the question: How do-perceived challenges and supports influence Transformative accounting education in two different contexts? This investigation is crucial, as despite the growing global interest in how accounting education might cultivate a more just and socially aware community, it often remains somewhat disconnected from pressing societal problems (Yates & Al Mahameed, 2023). Instead, it frequently reinforces existing power structures and economic doctrines that prioritize efficiency rather than equity. These challenges are not confined to a specific country or region, making the question relevant to accounting educators worldwide who are reevaluating the role of education in addressing social and environmental concerns. To delve into this inquiry, the study employs the principles of critical pedagogy (Freire, 2014, 2021) and adopts a qualitative methodology (Rinehart, 2020), performing a comparative case analysis of two universities in different contexts—University M in Mexico and University S in Sweden—to identify the obstacles and supports related to Transformative practices in accounting education. Accounting education seeks to confront this systemic exclusion by bringing these vital voices to the forefront. This approach questions traditional curricula, encouraging students to critically reflect on how accounting practices can either reinforce injustices or contribute to the creation of a more equitable society (McNicholas & Barrett, 2005). However, the advancement of Transformative accounting education faces considerable obstacles. In numerous contexts, accounting is mainly viewed as a professional field centered on technical abilities. As Evetts (2008) observes, professional accounting activities are often perceived as “service products to be marketed, priced, and individually assessed, which ultimately leads to their commodification” (p. 537). Within this framework, accounting education is seen to benefit society by training more technically proficient professionals, rather than concentrating on curricula that specifically aim to uplift silenced voices or promote critical reflection on societal change (Freire, 2021). access and involvement in the drive for democratization. The data collected indicates that initiatives aimed at liberation can succeed despite varying contextual elements (Karlsson & Noela, 2022; Vásquez Quevedo & Patiño, 2015). Additionally, combining different fields is vital for tackling real-life challenges, such as climate change and the systemic exclusion of marginalized groups, which necessitate intricate solutions that go beyond the confines of standalone accounting disciplines (Hopper & Bui, 2016; Tweedie & Hazelton, 2019). Given the technical emphasis of present accounting programs. Infact, while structural challenges are often viewed as hindrances, they can also inspire creative practices that promote freedom (Panayiotopoulos & Lichrou, 2023). Although research suggests that these obstacles should be eliminated to enhance liberatory education (Fullana et al., 2016; Tsiligiris & Bowyer, 2021), this investigation reveals that financial limitations and bureaucratic complexities can motivate innovative solutions and collective defiance, resulting in organizational, transformation (Davidsson et al., 2020;

Gallhofer & Haslam, 2019). Furthermore, the results indicate that when structural issues are seen as hurdles to overcome, they can incite liberation and stimulate change, but if prolonged, they may cause fatigue and a lack of focus on emancipatory efforts (Carnegie, 2022; Moll & Hoque, 2011).

2.Literature-Review

Liberatory education empowers students to become aware, critical, and active members of society (Galloway, 2012). It promotes the analysis of social, political, and economic contexts that influence their lives (Winarti, 2018). This awareness is crucial for marginalized populations that frequently encounter systemic inequalities. Nevertheless, as noted by Motimele (2019), conventional educational frameworks influenced by neoliberal ideologies, which treat education solely as a means of resource optimization, conflict with the tenets of liberatory education. Such models often fail to accommodate alternative viewpoints, reinforcing current power dynamics and perpetuating injustice and inequality (Tweedie & Hazelton, 2019). Liberatory education prioritizes dialogue and collaborative learning (Tur Porres et al., 2014), transforming conventional, instructor-centric, hierarchical methods. It nurtures a cooperative learning atmosphere that is especially beneficial for marginalized groups, providing them with a platform to express their views and experiences, thus democratizing the educational experience (Harman, 2017). However, studies have pinpointed systemic challenges within universities that obstruct the realization of such dialogues (Lehtomäki et al., 2016). For instance, Moll and Hoque (2011) point out that performance metrics tied to budget limitations can diminish educators' willingness to engage in meaningful conversations with students, leading to a reiteration of established norms rather than promoting critical thought. Similarly, Transformative Education in Accounting in the realm of accounting education, liberatory principles are particularly significant, given accounting's capacity to act as a mechanism for fostering a fairer and more equitable society (Yates & AlMahameed, 2023). However, introducing critical pedagogy is a complex endeavor, as it necessitates a fundamental change in how both accounting and pedagogy are perceived, a change that may not be easily embraced by every educator (Bigoni & Awais, 2024). For instance, educators in accounting may hold preconceived beliefs about the discipline that could clash with the values of critical pedagogy mentioned earlier. Furthermore, many accounting educators often serve as practitioners, managers, or business entrepreneurs (Apostolou et al., 2023), which may give rise to potential conflicts of interest. The existing literature points out various initiatives aimed at weaving critical pedagogy and liberatory practices into accounting-education.

Critical pedagogy in accounting education has the capacity to transform the emphasis from conventional technical instruction to a more liberating methodology (Bérubé & Gendron, 2022). For instance, adhering to the tenets of critical pedagogy, Roberts et al. (2023) illustrate that accounting education can exceed merely imparting financial regulations and compliance, motivating students to critically scrutinize the broader

social, ethical, and political consequences of accounting activities. Likewise, Cook (2022) investigates how accounting can foster social accountability, transparency, and fairness. The integration of critical pedagogy elements is vital for challenging prevailing norms and confronting issues like corporate social responsibility, sustainability, and economic disparities. In this scenario, critical pedagogy empowers both educators and learners to question established beliefs within the field, recognize the power dynamics it sustains, and envision innovative methods by which accounting can contribute to a more equitable and just society (McArthur, 2010). In summary, an emancipatory accounting education aims to enable students to critically assess the function of accounting in advancing social justice, yet encounters considerable opposition within traditional educational frameworks that favor technical skills and effectiveness over critical dialogue and thinking (Allen & Rossatto, 2009; Yates & Al Mahameed, 2023). Structural limitations, including performance measures and budgetary restrictions, frequently obstruct the implementation of critical pedagogies, while institutional influences and professional conventions direct accounting education towards a neoliberal framework (Bigoni & Awais, 2024). Given these complexities, this research investigates the following question: How do perceived obstacles and supports affect Transformation accounting education across two distinct contexts?

Methodology

The comparison of the two cases illustrates distinctions at both the university and institutional levels relevant to this study. At the university level, University M is a private, non-profit establishment that does not receive government funding, sourcing its income from donations, tuition fees, and other revenue streams. Although University M operates independently of governmental interference, its programs and curricula must receive the green light from the National Education Secretariat in line with national regulations. Additionally, University M functions as a multi-campus institution, which means while course syllabi are standardized and nationally approved, individual educators at each campus have some leeway in how they achieve the desired learning outcomes. This structure involving multiple campuses is significant for our research because it enables educators to adjust their teaching styles, even if the syllabus itself remains intact. Furthermore, the accounting and finance department at University M is integrated within the business school. While numerous universities in Mexico maintain strong connections with political entities, University M functions autonomously in this aspect, albeit with substantial influence from the private sector. This impact can be observed through the involvement of CEOs from major Mexican multinationals on the university's advisory board. Moreover, several members of the board possess extensive backgrounds in business. The private sector also plays an essential role in shaping the development of programs and courses. For instance, prior to engaging in academic discussions, University

M must consult with high-ranking executives when formulating new programs or curricula. This influence from the private sector is especially relevant to the exploration of emancipation, considering that executives usually do not give priority to marginalized voices unless compelled by regulatory standards and benchmarks, such as environmental, social, and governance (ESG) reports or corporate social responsibility (CSR) policies. Consequently, initiatives aimed at emancipatory accounting education are frequently propelled by academics, who rank as the second most influential group in this setting, following the private sector. In the early 2020s, University M underwent significant changes, revamping its courses and programs to emphasize social and environmental sustainability. To satisfy the private sector, this initiative was marketed as 'responsible capitalism' (or *capitalismo consciente* in Spanish). This realignment was evident in the course syllabi, where the expected learning outcomes explicitly demanded 'critical reflection' on the social and environmental consequences of business activities. The prompt implementation of this critical pedagogical strategy, which sought to enhance emancipatory education, initiated an ongoing discourse within the university, as it appeared to contradict the values upheld by the private sector.

Government exerts a more significant influence on University S compared to University M. At University S, all programs and course materials need approval from national authorities. Unlike University M, which has several campuses and shares curricula among them, University S operates a single campus, resulting in each accounting class being instructed by one educator, thus centralizing the approval and presentation of course content. However, in the context of our research, this regulatory influence holds importance for the analysis of emancipation, as it may initially seem to align with the aims of emancipation. However, in practice, these priorities can occasionally clash. While the private sector contributes to curriculum development at University S, its influence is less pronounced compared to that at University M. Consequently, University S tends to prioritize the perspectives of academics over the interests of private sector executives, which could be more favorable for achieving emancipatory education, though this outcome is not guaranteed. Unlike University M, University S has not experienced significant restructuring in recent times. Instead, the incorporation of critical pedagogy and the emphasis on emancipatory education have progressed more gradually.

Data presentation and Analysis

Drawing from the research framework of earlier studies in this area (Fullana et al., 2016; Thornberg & Oğuz, 2013), this study utilizes a thorough three-stage data collection strategy to investigate the views of participants regarding emancipatory accounting education in Mexico and Sweden (Rinehart, 2020). The initial phase involved a pilot study that included four semi-structured interviews conducted via Zoom. Participants were intentionally chosen to guarantee a variety of perspectives,

with one junior and one senior faculty member being interviewed from each nation—two from Mexico and two from Sweden. The primary objective of the pilot study was to assess the interview questions for the following data collection phase. It also provided useful insights into the university environment, facilitating more targeted and contextual inquiries in the subsequent steps. The pilot study also revealed significant themes, such as the idea of ‘responsible capitalism,’ which was introduced by respondents from University M and further explored in later data collection phases. Additionally, the pilot feedback indicated that certain questions required additional clarification; for example, the term ‘silenced voices’ was modified to incorporate examples and phrases like ‘alternative perspectives.’ Building on the pilot study’s findings, the second step involved distributing an online survey to participants in both Mexico and Sweden. This survey consisted of three open-ended questions: (i) In your view, are alternative perspectives or silenced voices (e.g., indigenous, environmental, gender, LGBTQ+) significant in accounting education? (ii) Based on your experience, how are these perspectives currently included in the courses you teach or attend? What structural or organizational factors help or hinder the incorporation of these perspectives? (iii) What elements or mechanisms could assist in the inclusion of these perspectives in the classroom? Why? The survey yielded responses from 34 individuals, including 21 from Mexico and 13 from Sweden. On average, the respondents provided insightful replies, averaging 438 words each. The last phase of data collection comprised semi-structured interviews aimed at delving into participants’ interpretations of emancipatory accounting education and their personal experiences. Fourteen individuals were interviewed, with nine coming from Mexico and five from Sweden. The interviews were held via Zoom, lasting about 51 minutes on average. Language considerations were important, with data collected in Spanish for the Mexican participants and in English for those from Sweden. Tables 1 and 2 present details of the respondents to the survey and interviewees. Concerning the intentional sampling, the participant selection for this study was a methodical process aimed at capturing diverse perspectives. Initially, the research design concentrated mainly on faculty, PhD students, and a limited number of students to triangulate the data, enhancing the validity and reliability of the findings. Nevertheless, following the interviews and analysis of student responses to the online surveys, it became evident that student viewpoints were essential to the study. Students contributed

Table1. Questionnaire respondents.

University	Respondent	Date	Length in words
University ‘M’	Student	02/11/2023	584
	Student	05/11/2023	386
	Student	12/11/2023	335

	Student	13/11/2023	537
	Student	14/11/2023	537
	Student	30/11/2023	378
	Student	08/12/2023	460
	PhDStudent	27/11/2023	529
	PhDStudent	04/12/2023	319
	PhDStudent	04/12/2023	587
	JuniorFaculty	09/11/2023	476
	JuniorFaculty	09/11/2023	401
	JuniorFaculty	10/11/2023	571
	JuniorFaculty	14/12/2023	341
	Senior Faculty	09/11/2023	320
	Senior Faculty	21/11/2023	489
	Senior Faculty	24/11/2023	377
	Senior Faculty	05/12/2023	418
	Manager	10/11/2023	451
	Manager	20/11/2023	491
	Manager	01/12/2023	596
University'S'	Student	04/11/2023	120
	Student	16/11/2023	337
	Student	07/12/2023	581
	PhDStudent	07/11/2023	495
	PhDStudent	11/11/2023	510
	PhDStudent	28/11/2023	367
	JuniorFaculty	24/11/2023	374
	JuniorFaculty	29/11/2023	456
	JuniorFaculty	05/12/2023	550
	Senior Faculty	09/11/2023	402
	Senior Faculty	13/12/2023	385
	Manager	01/12/2023	545

Contrasting views to those of the faculty, particularly in relation to structural change. When talking about opposition to change, students viewed it as a possible opportunity for liberation, while instructors typically regarded resistance as a hindrance to applying liberating education. The faculty chosen was intentionally varied, including both newer and experienced educators to guarantee a broad array of viewpoints. Furthermore,

Table2.Interviews.

University	Interviewee	Date	Length in minutes
University 'M'	Student	01/11/2023	51
	PhD student	07/11/2023	61
	Junior Faculty	03/11/2023	53
	Junior Faculty	03/11/2023	46
	Senior Faculty	03/11/2023	39
	Senior Faculty	10/11/2023	32
	Senior Faculty	14/11/2023	41
	Manager	16/12/2023	46
	Manager	16/12/2023	29
University 'S'	Student	20/11/2023	86
	PhD student	23/11/2023	90
	Junior Faculty	23/11/2023	64
	Senior Faculty	15/12/2023	49
	Manager	14/12/2023	30

To reduce potential bias, the sample consisted of individuals who had some acquaintance with the author—due to the author's teaching background at both universities—as well as those who did not. Given the extensive and multi-campus nature of University M, achieving this balance was fairly simple. Conversely, the smaller size of University S posed challenges in locating participants who were unfamiliar with the author. To minimize selection bias, efforts were made to incorporate a diverse range of opinions on emancipatory education and critical pedagogy, including both advocates and detractors. In addition, to mitigate bias

stemming from prior relationships with the researcher, all feedback was anonymized during the analysis stage to promote honesty.

Findings and Conclusion

The data gathered from the questionnaire and semi-structured interviews indicates that interdisciplinarity is vital for achieving emancipatory accounting education. Participants from both institutions acknowledged that the intricacies of emancipation necessitate both students and educators to merge knowledge from various fields to tackle complex issues. For instance, the findings illustrate that complicated accounting situations, such as performance measurement or cost systems, need multiple perspectives to amplify the voices of marginalized groups. Evaluation systems focused only on economic returns will mute employees' needs for additional training. Instructing accounting students to prioritize economic outcomes during performance evaluations perpetuates practices that have already proven to be unjust for individuals and society as a whole. The limitations faced and the resistance encountered emphasize the need for transformation in the educational environment. Both teachers and learners might leverage the performative boundaries of these obstacles to introduce innovative methods. The data indicates that such transformation can occur, as participants mentioned examples of change during challenging periods.

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