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**ACCOUNTING EDUCATION IN THE INSTITUTION KNOWN AS THE UNIVERSITY:
ALIBIS OF SOCIAL RELEVANCE**

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ABSTRACT

The purpose of this paper is to examine the changes, if any, that have taken place in terms of the social relevance of accounting education in Australian Universities. In order to comment on the notion of social relevance, this paper examines the notion of alibis as put forward by Simon (2001). The past is reviewed in terms of the roles that accounting education has played in the Australian community. It is concluded that university education, and specifically accounting education, in an Australian context has never entirely been what Simon (2001) would label as 'traditional scholarly' (his first alibi). A second alibi, 'economic utilitarian', is found to be dominant for accounting education, in line with most university education today. A final section of the paper briefly reviews the way forward for accounting education which would fall under the alibi of 'modernist liberal'. The paper is largely historical and adds to the debate on change in accounting education, by exploring the social relevance of accounting education.

INTRODUCTION

There is a bulk of literature (e.g. Boyce, 2004; AUTC, 2002; Albrecht and Sack, 2000) that claims to examine what accounting education “is” and what it “ought to be”. This literature has increased for many reasons, some of which might be influenced by society’s (equals employers, business, students) expectations, globalisation, marketisation, and as a critical response to the former. However, there is an absence of critical thought in the bulk of this literature, concerning the “what is”, the “what was”, and the “what should be”. That there have been changes in society’s expectations, needs and wants, is not necessarily debated here. What is important is that there may be different constructions of “social relevance”. What does “social relevance” mean? Who determines what is considered socially relevant, and what are the ideologies driving this construction? This paper recognises that such a notion has been and still is contested, particularly in regards to what accounting education should be.

Neimark (1996) noted that the proliferation of committees, journals, and official reports, concerning accounting education, has been witnessed during a time when education itself has been a topic of concern. She states that: “Accounting education today is located at the nexus of two transformations: one taking place in higher education and the other within the accounting profession” (Neimark, 1996, p. 1). The change at the macro-level and the micro-level has resulted in a treatment of education “as the solution to the inability of a downsized, re-engineered economy to provide well-paying jobs for all who want them” (Neimark, 1996, p. 5). How we define relevance will be influenced by: the way education is viewed at a macro-level, such as in terms of the role of the institutions like the University; the country in which the institutions have been born; the special set of social and economic crisis that the country has faced (Neimark, 1996, p. 4).

Currently, the debate surrounding accounting education in universities, has revealed a dominant view that what we teach in accounting needs to change - that it needs to be “more relevant” to student needs, as defined by employers and the students themselves, as well as the professional accounting bodies. The debate is also heavily influenced by the latest spate of corporate collapses (see e.g. Lee, 2006) which brings accounting under the microscope. Accounting academics are being challenged for what they teach students, as they should be responsible for inculcating accounting students with an ethical imperative.

There is a small, but growing, body of academics (e.g. Boyce, 2004; Saravanamuthu, 2004; Craig et al, 1999) who have entered the debate about what accounting education should be, and have argued in general, that there needs to be a more liberal orientation in our accounting degrees. The belief is that we should expose students to the social, political, and historical context of accounting and enlighten students as to the impact that accounting has on this broader context. However, the debate is made more difficult by the fact that, as noted by Neimark (1996) and others (see Marginson & Considine, 2000), universities have also been undergoing change, as well as being challenged about the role that they should play in society. This cannot be separated from the issues facing accounting education in universities, as these changes influence and are influenced by the activity of accounting. According to Simon (2001, p. 46-47), it is not enough to reflect solely on pedagogy, but to reflect on institutions where “teaching takes place”.

In order to make some sense of the debate surrounding accounting education, this paper has as its purpose to review and comment on the notion of a “socially relevant” accounting education; to discuss constructions of social relevance from the past, present, and future. This review also makes note of the Australian context, which is different in some ways to the US and UK context (e.g. see Aughterson, 1953). It is also spurred on by the statement that “the academic accounting community has not had a collective will that placed erudition at the heart of the subject. Thus, to bemoan its passing is clearly naïve” (Gray et al, 2002, p. 10). This is to say that accounting has hardly ever been scholarly in a collective sense. However, Lee (2006, p. 437) argues that academics and their assumed teaching of accounting have been scholarly as witnessed in the early 1900s and up until the late 1960s. However he notes that this has changed since the early 1970s. Given these views about whether accounting education has ever been scholarly or been engaged in intellectual activity, it seems important to review the perceived need for an accounting education at universities. Was accounting ever taken seriously as an academic pursuit in itself? Or has it always been about credentialism?

This paper is also written with some trepidation, as it promotes an accounting education that should be about fostering intellectual, creative, caring, socially responsible accounting graduates. Some have argued this is a “yearning” for the ‘good old days’, to traditional ideals that just do not cut it in our ever changing, globalised world. The argument that we should meet the challenges of the ‘real-world’ and the current stated needs of business is often leveled against those who argue for a broadening and deepening of accounting education. As McPhee (1998, p. 1, cited in Macintyre and Marginson, 2000, p. 68) notes, “it’s as if the imperatives from the so-called ‘real-world’ are more urgent and more grownup, more modern – and any notions of a creative and intellectual life are to be spoken in low voices and engaged with only in private”.

The remainder of the paper is structured into four sections. Firstly, specific attention is given to the notion of ‘social relevance’ and an attempt is made to make sense of its meaning in the context of the educational role of universities, and in terms of accounting education *in* universities. It is concluded that the notion has many constructions and that these can be grouped into at least three types (using the alibis discussed by Simon, 2001): a ‘traditional scholastic’ construction, an ‘economic utilitarian’ construction, and a ‘modernist liberal’ construction. Following this brief examination of the notion of ‘social relevance’, the paper branches out into three main sections, to review: what *was* the social relevance of accounting education; what *is* the social relevance of accounting education; and briefly what *should be* the social relevance of accounting education.

In reviewing the past, the paper focuses specifically on the Australian and the US context, and reveals an early construction of university accounting education as having to be utilitarian, but with a small minority arguing for a more liberal relevance. However, this utilitarian motive was less obvious than it became in later years. The current context is revealed to be highly utilitarian, with a strong sense of the need to meet short-term economic desires. The final aspect of this review is to briefly give visibility to the growing concern about the social relevance of accounting education and the social functions it should be fulfilling as a way forward. These emerging views tend to have a more modernist liberal idea about university education, but not one that is “harking back to the old days”, as it is argued that accounting education, at least in Australia, was hardly ever aligned with the “traditional scholastic” construction of social relevance.

CONSTRUCTIONS OF ‘SOCIAL RELEVANCE’

Exactly what do we mean when we say accounting education should be socially relevant? And who defines this notion? When government bodies sponsor reports into business education (e.g. AUTC Australian Business Education Study, 2002), there is an assumption that accounting educators have failed to meet the needs of society. However, there is a lack of discussion about what is “socially relevant” and a lack of questioning the dominant view that accounting education in universities should be about meeting business needs.

Simon (2001) in his examination of the institute known as the university, put forward three alibis for the role of universities. For Simon (2001, p. 48) alibis “are simultaneously a declaration of legitimacy, a defense, and a vindication of one’s practices [and] also serve to structure and regulate those practices”. Constructions of social relevance could be grouped under these three alibis: ‘traditional scholastic’, ‘economic utilitarian’, and ‘modernist liberal’. Boyce (2002) has referred to the different social roles that accounting education could play: the vocational, the liberal whole-of-person, and the critical. While these categories are useful, there is no reference to the role of education in a traditional sense. Simon’s categories also make reference to the role of the institution, the university, and seem appropriate given the aim of this paper. Simon (2001) followed the work of Readings (1996, *The University in Ruins*) in his construction of the three alibis. However, Readings (1996, p. 14) looked at universities as modern institutions which have had three dominant influences: reason (Kant), culture (Humboldt), and a techno-bureaucratic notion of excellence.

Readings (1996, p. 5) argued that traditionally, universities were about developing national culture, and were designed to participate “in the historical project for humanity that was the legacy of the Enlightenment”. Supporting the same view, Simon (2001, p. 51) argues that the three alibis are modernist and serve as “rationalities that articulate heroic subject positions as essential to their successful enactment”. Part of the modernist view is that we can serve society, but in different ways; that there is an ideal. With this in mind Simon (2001) proposes an alternative alibi that might satisfy a post modern response. Much of the responses to date for change in accounting education have remained faithful to the modernist view, and this paper also follows such a view. In Roberts (2003, p. 461) analysis of Freire’s later work he refers to Freire as a humanist in a general sense, as Freire argued “for a universal human ethic”. According to Roberts (2003) Freire was interested in a “process of becoming more fully human through critical, dialogical praxis...[He] insists that we should not be afraid to condemn the policies and practices of neoliberalism, nor to speak of the illusions, lies and ideological manipulation necessary to maintain gross inequalities under globalisation” (Roberts, 2003, p. 462).

It should be noted that university education has always been influenced by “various social forces” and tied to “the needs of the prevailing hegemonic order, tending to be a tool of social control and social reproduction” (Boyce, 2004, p. 568). For example, Marginson and Considine (2000) argue that a shift in what has been deemed socially relevant about university education was influenced by societal shifts that saw knowledge as being crucial to the economy and business as being crucial to this. Each of the categories detailed below imply some need to meet prevailing social needs, but acknowledges that these are shifting. The categories do not have concrete boundaries, but they enable a discussion of the social relevance of education at a broader level.

The first alibi discussed by Simon (2001, p. 48 - 49) is the 'traditional scholastic alibi', which focuses on education at universities as being about a place of self-fulfillment, and self-knowing. Students should be exposed to the ancient Greek liberal arts where they can discuss the "deep issues of philosophy and justice" (Van Wyhe, 1994, p. 3); they would be "lingering" in the humanities (Aronowitz, 2000, p. 36). According to Readings (1996, p.15), the Americans and the British gave a literary turn to the German Idealists who held philosophy as the central discipline of the humanities and thus the University. Cardinal Newman in Britain viewed "literature instead of philosophy as the central discipline of the University", while in America the discipline of Cultural Studies was the equivalent to literature. Universities were about "developing national culture" (Readings, 1996, p. 12). To do this, universities would produce "cultivated" individuals.

Under this rationale, society receives the benefit of intellectual scholars who could add to the identity of the community. In fact, in the Australian context, the University of Melbourne (teaching started in 1854), saw the need for a university education that grew out of a "conscious move by the raw and young community to cloak itself with some of the culture and sophistication of the parent country...to improve the moral character of the colony" (unimelb, 2005). So initially, the Australian universities saw a need to serve society by providing a ready supply of sophisticated and cultured community members. But this was short lived.

Aronowitz (2000, p. 15) discusses the social importance given to universities, and thus education at universities, in the US in the early 1900s: "to preserve and transmit liberal culture; to share useful knowledge with the populace at large; to serve as an agent of beneficial social change in a burgeoning industrial and commercial order; and to serve as a center for disinterested inquiry and the production of new knowledge through research and scholarly writing". This reveals a blend between the traditional scholastic ideal (the mastery of knowledge, Simon, 2001, p. 51) and an emerging concern for 'useful' knowledge, which is to be shared with our students. Popkewitz (1999, p. 19) sees this as part of the modernist condition – the need to "contribute productively in social transformations". In a similar view Readings (1996, p. 15) views the university as a modern institution which will "give reason to the common life of the people, while preserving their traditions".

The term 'useful' was meant to be about "mak[ing] a contribution to economic and social 'growth'" (Aronowitz, 2000, p. 34). This is similar to the second category mentioned by Simon (2001): "economic utilitarian alibi". It is argued here that the place of university education is to provide information and skills in order that the graduates can fill current employment and perform as a 'technical servant' (Simon, 2001, p. 51). However, this second category tends to focus more on the contribution to economic growth, rather than social growth (although the social is now interpreted as what business wants/needs). This notion of social relevance is very dominant now, but grew out of earlier concerns for 'nation building'.

Earlier concepts of a utilitarian education had more to do with the broader social needs of a country. In the US, Aronowitz (2000) discusses the movements in social needs for university education in general, while Van Wyhe (1994) discusses the movements in social needs for university based accounting education specifically. Both authors note that change to a need for more 'useful' education became more obvious after the Civil War and during the increasing expansion of industry: society called for usefulness, for " 'Real life'...exalted over the 'cultivated

life' (Van Wyhe, 1994, p. 11). In Australia, Macintyre and Marginson (2000, p. 56) argued that by the early 20th century universities reoriented themselves in order to contribute "to the national benefit".

A speech made by Dame Leonie Kramer at the University of Sydney in 1986, revealed the interesting term the "tyranny of relevance". Relevance was defined as "what is up to date, topical, controversial, expedient, entertaining and utilitarian. Trivial relevance of this kind has now become the central governing educational policy"(Kramer, 1986, cited in Wells, 1987, p. 9). This reveals a belief that education in universities had become dictated by a construction of "socially relevant" that favoured filling current employment needs (Simon, 2001), of producing graduates "who are immediately 'useful'" (Wells, 1987, p. 4). It also comes in the form of a social preference for 'practical knowledge', hence a 'practical education'. What we see now under the 'economic utilitarian' construction of social relevance, is a society that values practical knowledge exclusively, linked to the notion of economic growth.

According to Roberts (2003, p. 461), 'practical knowledge' is not in itself a problem, but "under neoliberalism the development of technoscientific knowledge is typically reduced to a narrow exercise in training, and students are discouraged from learning anything other than techniques". Cardinal Newman recognised the importance of practical knowledge, along with a concern for a 'broader public interest responsibility" (Craig et al, 1999, p. 512). Newman maintained that exclusively practical knowledge was not desirable, and a distinction needed to be made between "information" and "knowledge", between "instrumental knowledge" and "philosophy" (Hamilton, 2001, p. 9). Cooper (2002, p. 2) argues that instrumental knowledge is favoured as a way of knowing, and it dominates education currently, where students and teachers tend to focus over a narrow field of inquiry, and "fail to consider the wider social implications of their activity". Additionally, if society values practical knowledge exclusively, then we start to see the situation where universities are charged with the "failure to prepare adequately students for the demands of an internationally competitive high-tech and information-based economy" (Purpel and Shapiro, 1995, p. 5).

Out of dissatisfaction with the economic utilitarian construction of social relevance, a third category of social relevance has emerged: 'modernist liberal alibi' (Simon, 2001). This construction of social relevance is not about purely separating oneself from society (in the traditionalist sense of cultural intellectuals), nor about serving short-term societal employment, but "one which is about linking with democracy and aiming to serve public and cultural needs" (Simon, 2001, p. 49). It is a construction of social relevance that implies that there is a false consciousness on behalf of society, that it is unaware of what it wants due to a prevailing ideology being driven by consumerism, neoliberal globalisation, a market imperative, and so on. For example, Giroux (2001, p. 33) argues for a "strong civil society", rather than one that rewards amoral/immoral behaviour. He argues education should be a public good, not one defined by narrow concerns of society and business. However, this alibi is still a modernist one, and Readings (1996, p. 19) would argue that we should move on from Romantic Nostalgia.

HARKING BACK TO THE OLD DAYS

According to Aughterson (1953, p. 47-48, all Australian universities started out through an Act of Parliament, did not have benefactors, and followed the traditions of the British. Macintyre and Marginson (2000, p. 69) stated that "Australian universit[ies] began as public institution[s]

serving public purposes: the preservation and advancement of knowledge, the preparation for professional careers in a broad intellectual setting designed to foster inquiry...building...national identity". Thus, rather than a long history of purely liberal/classical education, Australian universities moved quickly to a role aligned to a utilitarian condition. A call for relevant (useful) education came fairly early in the history of Australian universities, probably more so due to its late start compared to the European institutes. But nevertheless, the role of professional studies was important early on. However, this was more so from the point of view that the professionals needed to be exposed to a broad intellectual education that would foster a desire to question, "to ponder, to wonder and to ask, 'what if...?'" (Wells, 1987, p. 9). To be an intellectual profession, one needs to "examine, ponder, wonder, theorize, criticize, imagine" (Boyce, 2004, p. 578), rather than have expertise and credentials.

Macintyre and Marginson (2000) note that both the University of Melbourne and Sydney, Australia's first universities, grew out of colonial needs, providing what has been labeled a traditional classical education. However, this construction of social relevance (aligned with the idea of a cultured community) did not last long as this was seen by society to be acting in ways that kept the universities separate from the very "community that sustained it" (Macintyre and Marginson, 2000, p. 55). Criticisms of Australian universities increased towards the late 19th century and claims were made that the universities were not relevant: "there was little demand for higher learning [the cultured scholarly type] in a society that placed a high value on practical qualities in the pursuit of wealth" (p. 55).

Aughterson (1953) supported this view also, leveling the 'blame' at Australian society. He argued that "Australian society is not favourable to the growth of great universities" (p. 52) and that "there is no influential minority which either appreciates or respects learning" (p. 53). Australian society was deemed to be "unusually devoted to money-making and politics" and "intolerant of criticism, contemptuous of difference, of superiority and intellectual refinement" (Aughterson, 1953, p. 53). Overall Aughterson (1953, p. 54) argued that Australian society was of the kind to exhibit "intellectual and moral shallowness". Head (1988, p. 12) also notes the numerous complaints during the nineteenth-century "that the Australian colonies were marked by an absence of refinement" and were "bound up with practical issues and driven by materialism" (he also argues that these criticisms may have been an unjust).

In Australia it was seen to be the case that the universities would not have survived if they had not taken on the demand for vocational education (Macintyre and Marginson, 2000). While the universities were changing their focus from a traditional scholarly role to a more vocational approach and utilitarian function, in the early 20th century accounting entered into the university institution with similar alibis. Interestingly, in a 1984 AAA committee, it was argued that "accounting education programs have never accommodated well to the fundamental education goals of a university" (Langenderfer, 1987, p. 323). This might be the case for Australian universities if one accepted that the goals were in line with a traditional scholastic alibi. The transition to university education was not entirely an easy one, but one nonetheless that tried to fit into whatever the current construction of social relevance was at the time.

In the US, accounting faced an inferiority complex in terms of its role in a commerce degree. Economics was seen to be far superior in terms of its scholarly relevance, and also in terms of its utilitarian function. Langenderfer (1987, p. 308) argues that the "tie-in of accounting to

economics...gave academic accounting and academic faculty more respectability and more justification for accounting as an academic discipline". Macintyre and Marginson (2000, p. 62) argue that in the Australian context, the role of disciplines like economics was to be able to help solve social problems, and thus their introduction into the universities was to assist society. One can also note the prominence of scholarly accounting academics in Australia whose educational background was grounded in the discipline of economics. Henderson (2001, p.8) argues that Mathews, Chambers, Goldberg, Carrington and Gynther, were responsible for "the process of changing the university study of accounting from a low prestige, peripheral discipline which was denigrated by more traditional areas to an integral part of modern Australian universities".

A further influence on accounting education and its perceived relevance, not only in Australia, but also in the US, was the return of service men and women after WWII. Whether it was as a result of after war-time economic downturn, or other influences, both in the US and Australia, the social relevance of accounting education was to help absorb the "unemployed professionals and technical specialists" (Aronowitz, 2000, p. 21) of the time. Aronowitz (2000, p. 39) argues that the academy in the US has been geared to practical knowledge and serving employers over the last 60 years. This is the case specifically for accounting education, particularly in the US, as the accounting profession has played such an influential role.

In an Australian context, Birkett and Evans (2005, p. 122) have argued that accounting education became well established, and therefore socially relevant at least in a utilitarian sense, as a "result of an attempt by the Commonwealth government to solve the problems of post-war economic and social reconstruction and the effective rehabilitation of returned service personnel". Any changes to accounting education since then are argued to be driven by professional accounting bodies, in order to "make it more 'relevant' to the (changing) needs of the accounting profession" (Boyce, 2004, p. 569). Boyce (2004) argues that since its introduction into university, accounting education has always taken a vocational approach. We only have to look at the criticisms that were being made by practitioners towards early accounting academics. There was a concern that the academics were making it too technical.

In the US, one of the earliest accounting academics to be seen as influential was Sprague. Accounting education for him needed to emphasise theory and philosophy, but after he died (1912) accounting educators were dominantly "a former practitioner who was not very skilled" (Van Wyhe, 1994, p. 17). There was a move by these academics to introduce laboratory courses, such as to be working on a "single set of generalized books...[this was in line with a]...practical vision being popularized in progressive education" (Van Wyhe, 1994, p. 19). This was despite the fact that many practitioners at the time were not in favour of a practical approach: "[the] request to academic accountants to stick more to theory fell on deaf ears" (Van Wyhe, 1994, p. 21).

CURRENT IDEOLOGIES CONCERNING SOCIALLY RELEVANT ACCOUNTING EDUCATION

In discussions about the social relevance of accounting education, it is common to hear the following opinion: "the development of the subject matter is in danger of becoming irrelevant to the needs of the customers purported to be served (i.e. present and future business managers)" (Crowther and Carter, 2002, p. 268). This view of accounting education is one in which education is viewed "extrinsically – a preparation for work,...accommodates and adopts

technocratic values and uncritically accepts extant social hierarchies and structures” (Boyce, 2002, p. 591). It is a view that follows an economic utilitarian reasoning.

Wells (1987) also revealed dissatisfaction with the current ideology concerning the social relevancy of accounting education, in that it tends to result in a “concentration on technical matters...[on] rote learning instead of thinking” (p. 1). Like Craig et al (1999), Wells argued that “we are producing more and more technically competent people who in any real sense are illiterate and incapable of understanding why accounting is what it is” (1987, p. 4). The situation is much worse in the US than in Australia, as the idea that graduates should be immediately ‘useful’ is revealed in the sitting of State CPA examinations. However in the UK, “graduates tend to be less technically competent, but much better educated...in the long run the better educated person will make a greater contribution to the profession and to society than the less well educated technocrat” (Wells, 1987, p. 8).

There is a current argument that holds that we can determine the current social needs by listening to the current crop of students. The assumption is that society equals a future generation of employees. An alternative version of this is that society equals business (see Dillard and Tinker, 1996, p. 216). The problem with this argument is that it claims that “contemporary students are consumers rather than national subjects” (Readings, 1996, p. 53) and that as customers they actually know what they want. Boyce (2004, p. 579) argues that of course they have been socialised “to the values of the extant social system, including notions of individualism and individual responsibility and an acceptance of inequality as ‘natural’”. The current ideology is one that motivates students to be career-focused, with “economically centred aspirations” (Boyce, 2004, p. 579).

“The university is now expected to serve national objectives in new ways: as teaching institutions engaged in vocational training of a more direct and systematic nature...occupational skills are now commodities...They have both public and private value...better able to survive and prosper in the global market” (Macintyre and Marginson, 2000, p. 67). Thus the current ideology is not just about individualism (giving education a private value), but about a public value that allows our community, our country, to survive the neo-liberal globalisation that is sweeping the world, and to come out on top. The assumption is that the sum of the parts equals the whole; that by meeting short-term economic needs of individuals, both future employees and employers, the total result will be a public good that sees our country prospering economically on a global scale). Similarly in the US we see the monograph of Albrecht and Sack (2000) promoting a discourse of ‘the fittest will survive’ and ‘saving education’ from ‘global competition’.

Overall, the above discussion reveals that the social relevance of accounting education in universities is being “reshaped by changes in higher education, in the accounting profession, and in the global market for labor services” (Neimark, 1996, p. 7). The influence of the accounting profession and the professionalisation is well documented (see: Birkett & Evans, 2005; Lee, 1989; Richardson, 1988; Hoskin & Macve, 1986). But the reshaping of universities, and the change in what is deemed as socially relevant, has seen accounting enter the university at a time when the dominant ideology concerning the social relevance of education takes an economic utilitarian alibi.

A WAY FORWARD?

The belief that universities should be “preparing future accountants to work in today’s complex environments” (Schott Karr, 2003, p. 41), clearly reveals the belief that to be socially relevant, accounting education should be meeting immediate employer concerns (i.e. shaped according to global market for labour). Schott Karr (2003, p. 41) argues further, “through education, it is critical to create a sense of relevancy and value that apply to what is actually going on in the market place”. Similarly, the Australian Business Education Study revealed a concern for “produc[ing] the kinds of graduates needed in modern business” (AUTC, 2002, p. 7), and Albrecht and Sack (2000) in the US concluded that accounting education should be focused more on providing consultancy specialists and meeting the needs of the “paying-client” (Saravanamuthu, 2004, p. 589).

Despite the dominant view that accounting education should meet the short term needs of the labour markets, there is a growing body of literature dedicated to an alternative view on social relevance and accounting education’s role. This alternative view fits with the third alibi suggested by Simon (2001): the ‘modernist liberal’ alibi. According to Boyce (2004), defining socially relevant is more than gaining skills for immediate employment: “For accounting education to be socially relevant, it must be infused with an exploration of areas that may *prime facie* seem tangential to the ‘main game’ of accounting” (Boyce, 2004, p. 572). Students must have a grounded understanding of these skills, but this must be intermingled with the social/political context and consequences of accounting. If we want to meet the calls for linking accounting education to the ‘real world’, then what is the ‘real world’ needs to be explored and challenged.

In line with the whole-of-person approach suggested by Boyce (2002), and a ‘dialogical approach’ to education, as suggested by Boyce (2004), and Kaidonis (2004), James (2007) is one of few scholars who have attempted to implement an alternative approach to accounting education (Kaidonis, 2004, is another). In teaching an Accounting Theory subject, James (2007) implemented material, and approaches that seem tangential to accounting. This is argued to be more relevant for students given that “many of our accounting students may never actually work as accountants” (James, 2007, p. 7). It seems that the ‘real world’ is one where there are few jobs and students will be viewed as a commodity, and possibly never work in the field of accounting (James, 2007, p. 28).

Boyce (2002, p. 591) argues that although it seems doubtful whether we can return to a “purely liberal educational paradigm...there remains considerable scope (and space) to consider how university education *should* be oriented, and what social functions and needs it *should* fulfill”. So we see the debate surrounding the social relevance of accounting education changing to a combining of, in some sense, the traditional scholarly ambition and the economic utilitarian ambition, to one that is more focused on the idea of social critique. For example, Saravanamuthu (2004, p. 591) argues for a ‘formative-instructive’ education (a Gramscian approach) where we combine “cultural (i.e. humanistic and critical) and technical (i.e. industrial or professional) aspects of education”.

CONCLUSION

Tilling and Tilt (2004, p. 562) pose the question: “whether we are in fact justified in deciding for others what their education should be. If the majority of students want vocational education are we not failing to meet society’s needs by continuing to include traditional ‘university’ ideals?” Such a statement demonstrates the misconceptions and taken-for-granted notion of social relevance. What is within society’s interest is contested and shifting, and the debate surrounding the relevance of accounting education in universities needs to be explored, prior to any discussion about ‘what should be’.

The previous sections of the paper have presented a review and commentary of the social relevance of accounting education in Australian universities. A discussion of the notion of social relevance was presented in order to make sense of its many constructions. This was followed by a review and commentary of the past, present and future notions of a socially relevant accounting education. What can be concluded from this exploration is that the notion of socially relevant is influenced by many factors such as time, space, economic and social upheavals, political whims, professional aspirations, and so on. However, with a rapid move to reduce accounting education to a service function, there is a need to open discussion on what social function it should serve. As Sikka et al (1995, p. 114) state: “As intellectuals, are accounting academics concerned to act in ways that engage more directly with the values of fairness, justice, greater democratic participation, openness and accountability? Or is our expertise to be available only to professional bodies, accountancy firms, industry, government and political parties?”

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