

Relevance of Critical Pedagogy to Accountancy and Business Studies Education in Schools

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Abstract

Education in accountancy and business studies at the senior secondary level in schools has long been criticised for emphasising on materialism and monetary success with little or no emphasis on ethical considerations and humanistic values. The dominance of capitalistic values in education in the commerce stream has highlighted the need for a critical perspective to the curriculum of commerce. This paper revisits education in accountancy and business studies from the perspective of critical pedagogy, drawing upon the works of Henry Giroux. Further, it explores the potential in commerce education to develop critical thinking in students.

This paper discusses critical pedagogy and its relevance to education in commerce stream at the senior secondary school level. The discussion and analysis in this paper relies on three sources. The first, and most dominant, among these is the work of Giroux in the past few decades. This includes

published essays and interviews as well as web podcasts sourced from his official website. The second source is the prescribed curricula of accountancy and business studies at the senior secondary level. The curricula prescribed for accountancy and business studies at the senior secondary level by national boards

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were relied upon. The third source has been my own experiences as a teacher educator. In the past decade of teaching papers in the pedagogy of accountancy and business studies, I have had the opportunity to interact with and observe the classes of several teachers at the school level. This includes student teachers who participate in school internship, which is mandatory for their pre-service teacher education programme as well as school teachers employed full time on the post of PGT commerce.

The third, small but significant group, has been that of fellow scholars in the area of education in the commerce stream. Interactions with these three groups have helped me draw insights about the pedagogic practices that are commonly followed in schools as well as at the higher education level.

In the present paper, these three sources have been juxtaposed to explore the possibility, and the sheer necessity of bringing about a critical change in education in the commerce stream in schools.

Giroux (2011) emphasises on the important role that education plays in a democratic society. A democratic society necessitates the development of citizens who are critical, knowledgeable and reflective. It places the onus on its citizens to be responsible and make moral judgments. A key aim of education would, therefore, be to prepare citizens who are capable of thinking critically. He writes: "I recognised early on in my career

that critical pedagogy as a moral and political practice does more than emphasise the importance of critical analysis and moral judgments. It also provides tools to unsettle commonsense assumptions, theorise matters of self and social agency and engage the ever-changing demands and promises of a democratic polity." (p. 3). What this highlights is the necessity to change pedagogic practices to encompass within its ambit the development of those abilities in students, which prepare them to meet the expectations of a democratic society, thus described. In simple terms, this requires teachers to develop classroom practices that provide space to students to reflect on their own lives, the disciplines that they are studying and the social, economic and political context within which the school and classroom functions.

In schools, pedagogic strategies for accountancy and business studies are often rooted in the traditional behaviourist paradigm. There is little space for reflection. Interactions with students at school as well as with pre-service student teachers revealed that much of what they learnt during commerce classes in school and college was forgotten after the examination of specific subjects. On one hand, this reflects the poor connection that students are able to establish between what they 'learn' in classrooms with the world around them, thus resorting to learning for reproduction in examinations. On the

other hand, it points towards pedagogic practices that are decontextualised from the nature of the disciplines as well. Students' experiences highlight that classroom teaching does not emphasise learning based on accounting logic or commercial sense. Principles of accounting are given mere lip service as part of the introductory classes based in theory. Most classes in accountancy are considered 'practical', where the focus is on solving 'practical questions' that translate into getting the 'right answer', and tallying the balance, as given in the book. There is little emphasis on the process of arriving at these 'right answers'.

Students commonly acknowledge attempting various permutations and combinations to arrive at the desirable balance. The logic of accounting thus becomes secondary or sometimes even irrelevant. Classrooms, where teachers emphasise on the logic of accounting and acknowledge the possibility of multiple answers and different processes of preparing accounts, take the initial step towards building the abilities of logical reasoning in students. However, classes here also restrict themselves to what Giroux calls "instrumental rationality" (2011, p.3). Here, rationality orientation is restricted to understanding the rules that govern accounting. The most obvious example of this is the three golden rules of debit and credit that are taught as sacrosanct without any context of the way in which accountancy developed as a discipline.

Further, it is instrumental in only developing a set of strategies to learn the prescribed subject matter, irrespective of the context in which teaching-learning takes place. The historical, political and social context in which knowledge in the two disciplines has evolved is not given due credence.

Giroux said, "Young people were at one time, and now once again, are shamelessly reduced to 'cheerful robots' through modes of pedagogy that embrace an instrumental rationality in which matters of justice, value, ethics and power are erased from any notion of teaching and learning" (ibid., pp. 3,4). The notion that the disciplines of accountancy and business studies have evolved within a socio-political context and are influenced by national and international-level policy changes that encourage privatisation and consumerism remains unaddressed.

It is important to highlight here that the onus of including discussion on socio-political context within the classroom does not entirely rest on the commerce teacher. Here, the prescribed curricula, and in specific the syllabus content, is also of relevance. A look at the prescribed syllabus brings to light the decontextualised manner in which the disciplines are structured. The business studies syllabus at Class XI (CBSE) begins by discussing the nature and purpose of business, followed by the various forms of business organisations, business services, formation of a company,

types of trade, sources of finance and the like. It touches upon e-commerce as an emerging mode of business, which appears to be the only attempt to link it to contemporary social realities. The unit on international trade gives factual information about the World Trade Organisation (WTO), International Monetary Fund (IMF) and World Bank, etc. There is no reference to the political and economic standing of India vis-à-vis other countries.

In Class XII, the unit on business environment indicates the need to discuss the impact of government policies on businesses and the legal and political dimensions of businesses. Here, textbooks restrict the discussion to the notion of liberalisation, privatisation and globalisation in the context of opening of the market in the 1990s. However, in the absence of any specific policy being mentioned in the syllabus, it is left to an enterprising teacher to identify and discuss policies that would have an impact on businesses. Globalisation is also discussed in the context of the advent of Multinational Companies (MNCs) in India. There is no reference made to cultural changes that has brought in the nature of employment, social milieu or the nature of business in the country. For example, the increasing popularity of e-commerce has increased entrepreneurship of a particular nature of business. What has been the impact of this on work-life balance? How has this

influenced entrepreneurship among specific groups across age groups, gender, social class and region? What has been the impact on local marketplaces, artisans and cottage and handicrafts industry? These and other aspects are left unaddressed.

The syllabus of accountancy has also been developed on similar lines, in fact, with even lesser scope for contextualisation. The syllabus begins with two units that attempt to build the theory base of accounting. This focuses on the nature and purpose of accounting as well as the principles that govern the subject. While some teachers choose not to teach these units at all, others choose to rush through these topics as they are considered unnecessary. The units that follow are deemed more important as they focus on problem questions that are supposedly rooted in doing accounts. Here, preparing accounts for sole proprietors, partnership firms and eventually companies are taught. It is important to note here that the nature of transactions and the process of accounting taught in schools are completely devoid of how accounts are prepared by business organisations in the real world. Further, the content covered across two years makes accountancy relevant only for business houses and accountants working for them. There is no reference to relevance of the discipline for households, investors and consumers.

To summarise, curricular emphasis is on building a

decontextualised understanding of the disciplines. Knowledge is merely presented to students. Project work suggested in the syllabi also provides little space for critical thinking and challenge the existing business norms. By presenting the singular perspective of the business, the curriculum feeds into what is considered socially desirable.

The primary objective of commerce education appears to prepare students for gainful employment. This is highlighted by huge 'demand' for commerce-based courses at the undergraduate level which are invariably expected to feed into professional post-graduation courses in management and business administration (MBA). Students who have opted for commerce at the senior secondary level aspire to be Chartered Accountants, Chartered Financial Analysts, Company Secretaries and the like, notwithstanding the lack of awareness of what each of these professions may entail. As has already been discussed, the content taught at school level in commerce classes is often divorced from real world practices. Thus, it is not until they have reached higher education that students realise what they have studied so far is of little relevance in the professional world, in which they are going to work. Besides, the basic principles of accounting, exposure to preparing accounts is fairly limited at school level and students have to start with fresh training in this area after college.

Pedagogy in the commerce classroom is more often than not

restricted to teaching the prescribed syllabus in a manner that is best understood by the students so that they score well in the Board exams that pave way for their future career goals. These career goals invariably feed into the needs of business organisations. Thus, teaching and content of commerce education in schools are not based on the nature and relevance of the discipline, but on the needs of organisations and individuals who are likely to provide employment to commerce graduates.

In doing this, commerce education fulfils the long-standing stereotype of making students money-minded, individualistic and ruthless in their efforts towards maximising wealth and success. To elaborate further, businesses are more likely to employ people who are trained and educated to work towards maximising their profits and gains. In this sense, commerce classrooms are feeding into the capitalist vision that fosters economic disparities and sometimes, justifies exploitation.

It is significant to pause here and understand the role of commerce education in society, particularly in the Indian social context. The heterogeneity in Indian society is characterised as much by class and caste as it is by languages, religions and communities. The works of Kakar and Kakar (2009), and Varma (2005), and Kumar (1992) highlight that in the context of India, discrimination on account of class and caste is inter-connected. The vicious circle

of economic disadvantage, poor education, low-paying jobs, can be broken if commerce students are taught to challenge economic disparities through better education and employment. Further, the discipline offers immense potential to challenge discrimination on grounds of economic disparities and caste backgrounds in classrooms.

In a somewhat different social context, yet a context characterised by a capitalist society, Giroux writes: "...there was more at stake in the emergent field of critical pedagogy than mapping the modes of economic and cultural domination that tied schools to new regimes of privatisation, commodification and consumerism. There was also an attempt to view schools as sites of struggle to open up pedagogical forms to the possibility of resistance, and to connect teaching to the promise of self and social change" (p. 4). Commerce education, thus, provides the possibility to prepare students to resist the taking over of the economy by capitalist forces. Through discussion and sharing in the classroom, implications of foreign investment in domestic sectors can be discussed. The ways in which local businesses, cottage industries, etc., can be affected by increasingly westernised consumerism and what it means for the political economy of the country in the long run also needs to be addressed. It took recognition by Harvard for the Indian education system to talk about the revamp of the Indian Railways by an

Indian leader, or share the story of the now world-famous *dabbawalas* of Mumbai, or the *zari* workers of old Delhi. It derecognises the struggle of the masses and builds a sense of awe and appreciation for the elite and privileged. It is through "pedagogy of resistance" within the commerce classroom that the teacher can work towards building an attitude of sensitivity towards the efforts of people across social classes.

Classroom discourse would have to weave in the possibility of resistance through challenging accepted practices and belief systems. This would subsume challenging gender, caste and class-based biases and hierarchies. The possibilities of social mobility through commerce education would be explored. In doing so, it would be necessary for the teacher and the student to engage in revisiting the existing social relations and their own belief systems that prevent them from breaking boundaries. In other words, the dominant discourse presented through texts and institutions would have to be analysed to understand its role in created social structures. "Put simply, critique focuses largely on how domination manifests as both a symbolic and an institutional force and the ways in which it impacts on all levels of society" (ibid. p. 4).

Teachers would need to develop a language of hope and possibility through which students will learn to develop as change agents in a democratic and egalitarian society. In doing so, commerce students would

be expected to challenge the roles of various stakeholders in business. The working class that contributes to the production process by working on the raw material and making the final product would have to be given its due place, along with the owners of the land and capital that have so far dominated the discourse in accountancy and business studies. Modern day accountancy rests on the assumption that the owners of land and capital deserve a greater share in the profit generated, than labour, thus, reinforcing the existing socio-economic structures and relationships.

The present day curriculum and textbooks in commerce have not given due importance to historical developments and students look at textbooks as sacrosanct and knowledge given as universal and eternal. In fact, knowledge in commerce is subjective and contextualised. Thus, in a socialist economy that promotes egalitarian social relations and equal distribution of wealth, a study of commerce should promote the same ideology. The hidden curriculum that is put forth by textbooks in commerce promotes a capitalist attitude. The study of commerce focuses on what is of relevance to the entrepreneur, in other words, the socially and economically privileged. In this sense, it ignores the everyday commercial engagements of the masses. Understanding a just distribution of wealth, banking processes, loans and interests, household budgets and

organisations from the perspective of workers and employees are areas that are conspicuous by their absence in the commerce curriculum.

What is significant here is to understand that a mere inclusion of these and similar other topics would not be enough to build a critical perspective among students. Let's pause for a moment and take a more detailed look at some topics in the syllabus. With the advent of industrialisation, Taylor presented his path-breaking work in terms of scientific management with focus on increasing efficiency. Students of commerce continue to study the concepts that he propounded as part of their curriculum. There is no attempt by the textbook or the average teacher to highlight how industrialisation altered the traditional patterns of work in society. The distance created by the industrial society between the producer, finished product and resultant existential quest, or the reduced integration of skills and imagination that is characteristic of handicrafts are not discussed in classes (ibid, p. 23).

In simple words, students of commerce graduate from school with a sense of appreciation towards increasing efficiency at the cost of respect of a person. Through this and similar treatment of other topics, the curriculum focuses on perpetuating what is considered socially legitimate by dominant groups. Giroux cites Gramsci to call this a form of social control exercised through creating

an 'ideological hegemony' (Gramsci, 1971). If textbooks that continue to extend the ideology of capitalist oppression include a few topics that present the perspective of the 'oppressed', teachers and students would become conscious of the conflicts in the vested interests of oppressors and the oppressed. Any serious attempt to develop critical thought in students would require challenging these existing dichotomies and encouraging them to think of commerce education as a tool to build bridges.

Much of what has been discussed above is also reflected in the National Curriculum Framework, 2005. While discussing the aims of education, the framework highlights five key areas, viz. a commitment to values that are based on reason, capacity for well-thought out decision-making, sensitivity towards others, "learning to learn", and ability to "participate in economic processes and social change" (p. 11). These five areas necessitate that students develop independent thinking skills and abilities of empathy and perspective taking. A decontextualised study of commerce that is devoid of critical thought on the part of the student or the teacher prevents the former from meeting these aims. Unfortunately, post-NCF, 2005, changes brought about only cosmetic effects to accountancy and business studies textbooks at the senior secondary

level. A few case studies added to the textbooks serve as examples that help build contextualisation and social relevance of the subject. However, there has been no effort made to change the orientation of the papers. The important aspect of critical thought remains unaddressed through the texts.

In addition, given the limited changes in the textbook there are no changes evident in the orientation of teachers. It would be safe to say that there are no changes in pedagogy. In other words, the individual teacher may choose to bring in elements of critical management and accounting practices to the classroom. This sort of choice left in the hands of teachers of commerce has only led to the promotion of capitalist values that do little to change the social relations that are characterised by oppression, discrimination and exploitation. The potential of the discipline to bring about economic emancipation that can in turn lead to social emancipation needs to be tapped. This requires revamping of senior secondary education of commerce right from the stage of setting up of objectives, deciding on content, changing the orientation of textbook writing and preparing teachers for pedagogic innovation that works towards developing commercial practitioners who will act as change agents.

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