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# Creative accounting? Really?: The critical & creative voice of students

Dr. Sandra Chapple & Dr Celeste Rossetto



UNIVERSITY  
OF WOLLONGONG  
AUSTRALIA



“The only true voyage of discovery... would not be to visit strange lands but to possess other eyes to behold the universe through the eyes of another.”

(Proust, 1968, 70–71)



## The landscape

- Accounting students are taught technical skills that facilitate competency. ACCY305 is a financial accounting subject designed to provide an understanding and examination of various perspectives of accounting as a practice and a profession.
- 21<sup>st</sup> century skills require the capabilities that relate to critical thinking, communication and creativity (Binkley et al. 2012; Lai & Viering 2012)
- Creativity is seen as one of the top three skills that workers will need in this changing work environment (Gray 2016), and, given the relinquishment of traditional accounting work to new generation software, accountants are left with the option of being either ‘creative problem solvers or unemployed’ (Owsen 2000, 390).

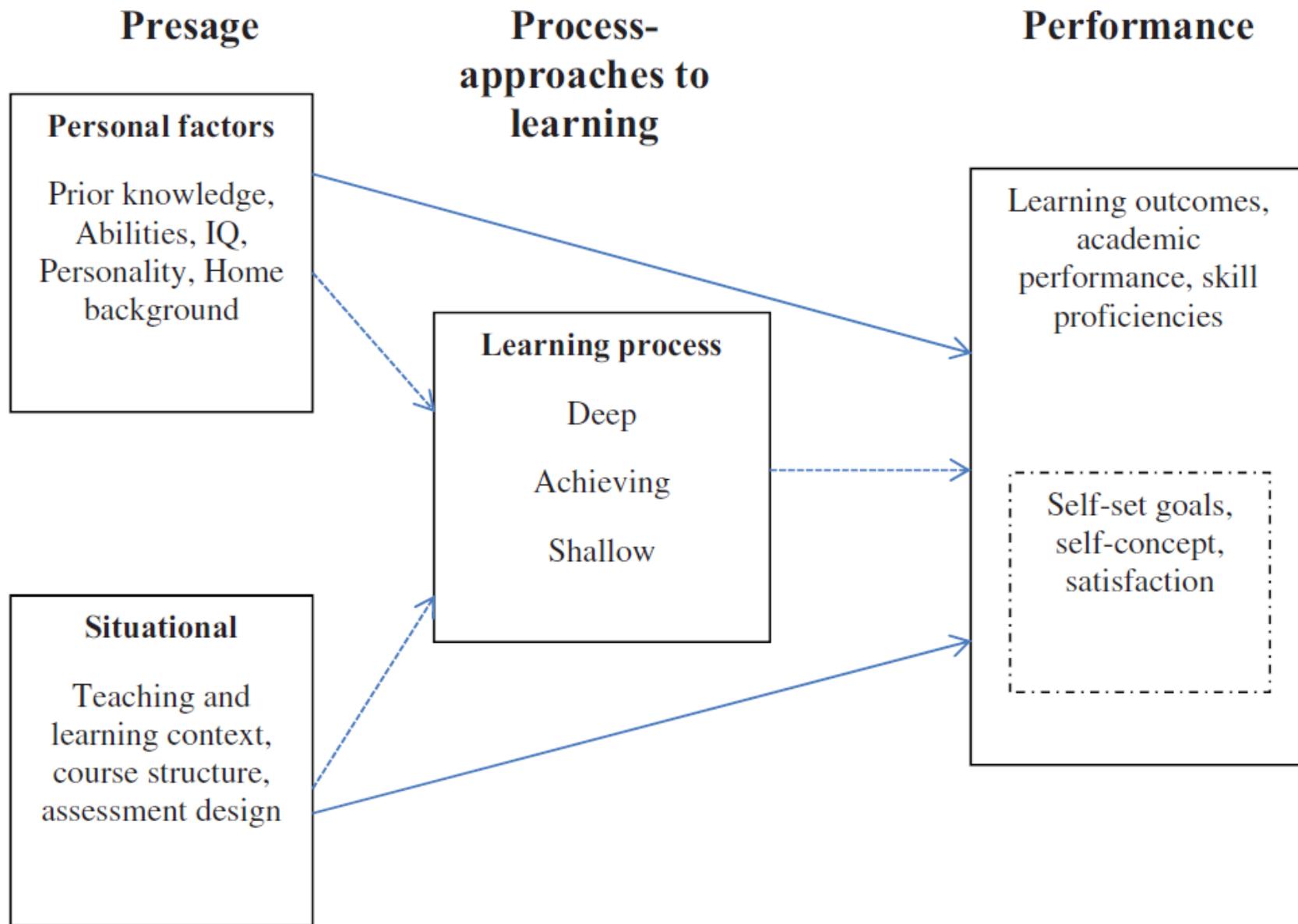


Figure 1. Biggs' 3P model of student learning *Adapted from Biggs, 1987, p18*

# Creativity

- We used creativity as a mechanism for ‘unsettling’ students to more effectively engage them in a deeper and more transformative learning experience.
- The cognitive dissonance space allowed for a certain freedom to experiment.
- Students were explicitly encouraged to challenge the taken-for-granted view of accounting as a technical and amoral practice, and to move into a more nuanced and ethical consideration of the corporate collapse of Enron. Students were stimulated to explore issues and communicate their understandings in a creative and meaningful way.





## The task

- Inspiration for the assessment task came from Chabrak and Craig (2013) which detailed a similar case study of accounting students in a French business school.
- We used the Enron corporate collapse in the first iteration
- Students' research was not confined to conventional academic sources to promote exploration of a diverse range of materials to develop an understanding Enron for their submissions.
- Students were given substantial latitude in responding to the task; they could, for example, choose to respond in writing or via any another medium.

# Marking

- Students need some guidance for the creative process; they need to understand the parameters and how they might navigate the unfamiliar to consider new perspectives.
- We developed a marking rubric to accommodate a wide variety of student submissions
- We emphasised the communication of ideas, allowing students to choose the most appropriate platform for delivery of their message.
- Most importantly, the marking criteria could not be too prescriptive, as that would have defeated the spirit of the task and penalised those students who were willing to take a chance.



## Creativity as a constraint-focused experience: perceived through the lens of constraints, such as institutional, student expectations & teacher practice

Many students prefaced their reflections by self-identifying as the stereotypical ‘dull and boring accountant’ and apologising for their work before it was even assessed.

Comments such as the following were common:

*I don't consider myself a very creative person, so I was worried that I would just find it all too hard and revert back to writing an essay. But the truth is, I hate writing essays... So I was excited that the teacher had given us a new challenge and feeling excitement over an assessment task is not something that happens often. (Lisa)*



**Creativity as a process-focussed experience:** may link process to outcome. The focus is on the process, the making of new connections and in some instances, 'playing for the sake of playing'.

*The assessment generated more conversation in our group and we became more motivation [sic] to get involved and consider the content and different ways to deliver the ideas and information, there was more discussion than usual. (Su Lin)*

*The process which I undertook required weeks over[sic]reading journal articles, opinion pieces and also watching the critically acclaimed documentary Enron: the smartest guys in the room. (James)*



**Creativity as a product-focussed experience:** where something that is new & original is produced, but not necessarily, with some utility and value

*I also found that the style I chose encouraged me to understand the case very well. My text is written for children – it required very simple language and explanation. In order to explain things on such a simple level, I needed to have an excellent understanding of them myself. (Brittany)*



# Creativity as a transformation-focussed experience:

experienced as engagement in a process that is transformative in itself, or is undertaken with the purpose of being transformative & creates a sense of disruption or disorientation from which it is possible to imagine new and different ways

*This assessment task forces you to look outside the square and look past the ideals of the system. If you conform to the system, you don't give yourself a chance to form your own ideas based on your upbringing and knowledge. (Cameron)*

They made connections and perhaps recast possibilities for future careers.

*Throughout this process it allowed me to reflect upon how I originally understood the case, what is my moral compass, and will my future career (whether I am in accounting or not) offer similar ethical and social consequences that need to be balanced. (Emma)*



# Creativity as a fulfilment-focussed experience: links to notions of personal and professional fulfilment

*I felt a sense of growth in my ideas about the event [Enron collapse] since first year studies... Reflecting on my approach created a sense of self-actualisation about what interests me and how my focus has shifted away from accounting rules and standards and closer to corporate culture and ethic[s] and morals in business.*

(Aaron)



# The student submissions & experiences

In the final lecture of session, a selection of student submissions was displayed.

- 48% of students chose the creative option.
- The array of vibrant, interesting, insightful and creative works included visual presentations (posters, cartoons, and paintings), videos, animations, stories, poems, fables, song lyrics, newspaper articles, annual reports, diaries, interview transcripts, and webpages.
- See the handout for a selection





## To wrap up

- It was an opportunity to move beyond the mundane to uncharted waters, and to engage in new ways of thinking and doing (Craft 2001).
- Two overriding themes emerged from the reflections on these experiences.
  - cognitive dissonance in terms of content and form,
  - the deep learning experience facilitated by such an assessment task.
- Participation rates in the creative option rose from 48% in the first year, to 75% in the second year, and 90% after that.