

UNDERSTANDING ACCOUNTING TECHNOLOGIES AND INSTITUTIONAL STRUCTURES
CLASS CODE: AG438
2019/2020 SEMESTER 1

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CLASS AIMS

This class is concerned with the use of various social theories in the interrogation of accounting practice. The class begins with a general introduction to social theories in accounting in order to situate the different theoretical perspectives in relationship to each other. It then takes several modern and postmodern theoretical frameworks to evaluate the insights they may or may not offer to accounting practices, practitioners and students. This class aims to provide students with different contemporary theories with which to interrogate accounting from a wider social context. Specifically, the class will pay attention to the social, economic and political underpinnings of accounting, critically evaluating accounting's claims to provide neutral information to business.

LEARNING OUTCOMES

- A1 An ability to use different theoretical frameworks and discourses to critically evaluate accounting.
- A2 An ability to critically evaluate different theoretical structures and taken-for-granted assumptions.
- A3 A theoretical understanding of the different approaches to accounting research, their ontologies and methodologies
- A4 An appreciation of reflexive approaches to understanding the world.
- A5 An ability to relate contemporary theories in accounting to the broader context of the accounting profession

- A6 To appreciate the possible contribution of feminist theories to accounting.
- A7 Confidence in using the methods and theories of the class to develop further understandings of accounting in a wider social setting.
- A8 An ability to use different theoretical frameworks and discourses to critically evaluate accounting history.
- A9 An ability to critically evaluate contemporary claims made about accounting within a broader historical context.
- A10 A critical awareness of the importance of history.
- A11 A theoretical understanding of the importance of social, political and economic factors in the development of accounting.
- A12 An appreciation of the theories of the history of women in the accounting profession
- A13 An in-depth understanding of Oral History as a research methodology and its potential as a methodology for probing the accounting profession of today.

COGNITIVE ABILITIES AND NON-SUBJECT SPECIFIC SKILLS

This class aims to develop

- B1 presentational skills;
- B2 the mastery of various discourses;
- B3 the presentation of carefully thought out points of view;
- B4 skills associated with reading academic journal articles in a critical manner;
- B5 skills associated with group learning and cooperation; and
- B6 Ability to apply and use research, theoretical and creative skills to critically evaluate existing knowledge, skills practices and thinking.

ASSESSMENT

This class will be examined by a two hours long exam (60%) in the December diet examination, by class presentations, group work and class participation (20%) and by an individual essay (20%).

The individual essay will follow the new university policy. It therefore will be submitted on the Monday of week 7th at 12noon. To help you to prepare this essay additional offices hours will be hold on week 5 and 6. During these hours you will be able to come to discuss individually or in small group (at the discretion of the student) your ideas, your outline and the difficulties you encounter regarding this essay.

Class participation includes a weekly group presentation accompanied by a short-written summary of the main points made by the group. These will be assessed each week. 5% of the group work will be devoted to the realization of blog related to accounting and the environmental crisis, to better understand the scientific, political and economic factors related to this specific environmental aspect. At the end of the class each group member will be required to discuss the contribution their peer group members made to the group. Negative assessment by group members can lead to a maximum reduction of 10% of the mark.

REASSESSMENT

Resit exam will take place in August diet examination.

TEACHING AND LEARNING

This class will be structured around a mixture lecture and discussion topics. In the first half of each session, students will discuss the papers, based on their reading and questions they would have prepared before each session. Then, the lecturer will summarize the discussion. In the second half of the session a lecture will be given on the following topic to help the students to understand the main concepts.

You will be expected to undertake the readings for the week, and be prepared to discuss the group tutorial problems in the first part of the following class. Thus topic 1 will straddle weeks 1 and 2, topic 2 will straddle weeks 2 and 3, and so on. In order to check that you are keeping up with the class each group will be required to hand in 2 sides of A4 (maximum) each week with structured notes on questions assignment. These will be useful for revision purposes.

READING

This class is very demanding in the sense that the readings are challenging. However, it is essential that you keep up with the reading. This programme is structured in an evolutionary manner so that an understanding of earlier topics is required for latter ones.

PRE-REQUISITES

Eligibility for Accounting Honours Programme

ACHIEVEMENT OF LEARNING OUTCOMES

The achievement of learning outcomes is necessary to successfully complete the class, both in terms of your learning development and in your class assessment. It is important, therefore, that you are confident about achieving these outcomes as the class progresses. Attached to the class outline is a Record of Learning Outcomes Achievement. This will serve to help you focus on the learning outcomes by keeping a record of when and how you feel you have achieved each

outcome. At the end of the semester we may ask you to voluntarily provide us with a copy of your record which will help us in future course planning. The handed in copy will be anonymous. Guidance on how to fill in the Record will be provided by the class lecturer.

LECTURE PROGRAMME	Contemporary issue studied in relation accounting	Theoretical frameworks	Lecture	Questions due
<p>1) Critical Perspectives on Accounting Hines, R. D. (1988). Financial accounting: In communicating reality, we construct reality. <i>Accounting, Organizations and Society</i>, 13(3), 251-261.</p> <p>Cooper, D. J., & Sherer, M. J. (1984). The value of corporate accounting reports: Arguments for a political economy of accounting. <i>Accounting, Organizations and Society</i>, 9(3-4), 207-232.</p> <p>Chua, W. F. (1986). Radical Developments in Accounting Thought. <i>Accounting Review</i>, 61(4), 601-632.</p>	<p>Introduction of Critical accounting studies</p> <p>Epistemology</p>	<p>Enlightenment</p> <p>Berger and Luckman</p>	25/09	01/10
<p>2) Bourdieu and Accounting Cooper, C., & Joyce, Y. (2013). Insolvency practice in the field of football. <i>Accounting, Organizations and Society</i>, 38(2), 108–129.</p> <p>Cooper, C., Coulson, A., & Taylor, P. (2011). Accounting for human rights: Doxic health and safety practices–The accounting lesson from ICL. <i>Critical Perspectives on Accounting</i>, 22(8), 738-758</p> <p>Daoust, L. (2019). "Playing the Big Four recruitment game: The tension between illusio and reflexivity." <i>Critical Perspectives on Accounting</i>.</p>	<p>Neoliberalism</p> <p>Social Service Football</p> <p>Management Accounting/ Financial Accounting</p>	Bourdieu	02/10	08/10
<p>3) Foucault and Accounting Miller, P., & Rose, N. (1990). Governing economic life. <i>Economy and Society</i>, 19(1), 1-31.</p> <p>Miller, P. (1990). "On the interrelations between accounting and the state." <i>Accounting, Organizations and Society</i> 15(4): 315-338.</p> <p>Boomsma, R., & O'Dwyer, B. (2018). Constituting the governable NGO: The correlation between conduct and counter-conduct in the evolution of funder-NGO accountability relations. <i>Accounting, Organizations and Society</i>.</p>	<p>Accounting as a tool of government</p> <p>NGO</p> <p>Management Accounting</p>	<p>Foucault</p> <p>Hayek/ Keynes</p>	09/10	15/10
<p>4) Gender approach in Accounting Shearer, T., & Arrington, C. E. (1993). Accounting in other wor(l)ds: A feminism without reserve. <i>Accounting, Organizations and Society</i>, 18(2-3), 253-272.</p> <p>Bitbol-Saba, N. and C. Dambrin (2019). "'It's not often we get a visit from a beautiful woman!'" The body in client-auditor interactions and the masculinity of accountancy." <i>Critical Perspectives on Accounting</i>.</p> <p>Haynes, K. (2008). (Re)figuring accounting and maternal bodies: The gendered embodiment of accounting personal. <i>Accounting Organizations and Society</i>, 33(4-5), 328-348.</p>	<p>Gender</p> <p>Accounting profession</p> <p>Financial Accounting / Accounting profession</p>	<p>Discourse analysis /</p> <p>Radical feminism/ Irigaray</p> <p>Goffman</p> <p>Bourdieu</p>	16/10	22/10

<p>5) Accounting and poverty / historical approaches Killian, S. (2015). "For lack of accountability": The logic of the price in Ireland's Magdalen Laundries. <i>Accounting, Organizations and Society</i>, 43, 17-32</p> <p>Walker, S. P. (2008). Accounting, paper shadows and the stigmatized poor. <i>Accounting Organizations and Society</i>, 33, 453- 487.</p> <p>Graham, C., & Grisard, C. (2018). Rich man, poor man, beggar man, thief: Accounting and the stigma of poverty. <i>Critical Perspectives on Accounting</i></p>	<p>History</p> <p>Poverty / inequality</p> <p>Gender</p> <p>Management Accounting/ Financial Accounting / Accounting profession</p>	<p>Bourdieu</p> <p>Goffman</p> <p>Simmel</p>	<p>23/10</p>	<p>29/10</p>
<p>6) Accounting in the Global South Alawattage, C., & Fernando, S. (2017). Postcoloniality in corporate social and environmental accountability. <i>Accounting, Organizations and Society</i>, 60, 1-20</p> <p>Alawattage, C., Graham, C., & Wickramasinghe, D. (2018). Microaccountability and biopolitics: Microfinance in a Sri Lankan village. <i>Accounting, Organizations and Society</i></p> <p>Jayasinghe, K. and D. Wickramasinghe (2011). "Power over empowerment: Encountering development accounting in a Sri Lankan fishing village." <i>Critical Perspectives on Accounting</i> 22(4): 396-414.</p>	<p>Global South</p> <p>CSR</p> <p>Microfinance</p> <p>Gender</p> <p>Management Accounting/ CSR reporting / Accounting profession</p>	<p>Postcolonial theory (Bhabha / Said)</p> <p>Foucault</p>	<p>30/10</p>	<p>05/11</p>
<p>7) The financial crisis Hopwood, A. G. (2009). The economic crisis and accounting: Implications for the research community. <i>Accounting, Organizations and Society</i>, 34(6), 797-802</p> <p>Sikka, P. (2009). Financial crisis and the silence of the auditors. <i>Accounting, Organizations and Society</i>, 34(6), 868-873.</p> <p>Cooper, C. (2014). Accounting for the fictitious: A Marxist contribution to understanding accounting's roles in the financial crisis. <i>Critical Perspectives on Accounting</i>, 30, 63-82.</p>	<p>Financial Crisis</p> <p>Financial Accounting / Accounting profession</p>	<p>Marx</p>	<p>06/11</p>	<p>19/11</p>
<p>Reading week</p>				
<p>8) Accounting and neoliberalism Arnold, P. J., & Cooper, C. (1999). A Tale of Two Classes: The Privatisation of Medway Ports. <i>Critical Perspectives on Accounting</i>, 10(2), 127-152.</p> <p>Morales, J., Y. Gendron and H. Guénin-Paracini (2014). "State privatization and the unrelenting expansion of neoliberalism: The case of the Greek financial crisis." <i>Critical Perspectives on Accounting</i> 25(6): 423-445.</p> <p>Cooper, C., Graham, C., & Himick, D. (2016). Social impact bonds: The securitization of the homeless. <i>Accounting, Organizations and Society</i>, 55, 63-82</p>	<p>Poverty</p> <p>Greek crisis</p> <p>governmental disengagement</p> <p>societal organization by market mechanisms</p>	<p>Gramsci</p> <p>Foucault</p> <p>Smith/ Lock / Ricardo / Hayek/ Keynes</p>	<p>20/11</p>	<p>26/11</p>
<p>9) Accounting and the environmental crisis Wildavsky, A. (1994). "Accounting for the environment." <i>Accounting, Organizations and Society</i> 19(4): 461-481.</p>	<p>Environmental crisis</p> <p>Common goods</p>	<p>Ostrom</p>	<p>27/11</p>	<p>03/12 + video/</p>

Lövbrand, E. and J. Stripple (2011). "Making climate change governable: accounting for carbon as sinks, credits and personal budgets." <i>Critical Policy Studies</i> 5(2): 187-200.	Carbon budgets			blog due this week
Pesci, C., E. Costa and M. Andreus (2019). "Using accountability to shape the common good." <i>Critical Perspectives on Accounting</i> .				
Revision session: how to frame an argument?			04/12	