



Transforming Accounting Education Through Educators' Consciousness: A Theatrical Perspective

Ari Kamayanti

State Polytechnic of Malang, Malang, Indonesia

kamayanti.ari@gmail.com

Abstract

Objective – Study aims to portrait how changes in accounting education should start with ac-counting educators' consciousness and how to trigger this consciousness.

Design/methodology – This study offers alternative perspective to enhance accounting education through educators' consciousness. This study took place in ACURA that was established in May 1986 in Surabaya by a group of public state university lecturers. By employing a qualitative approach namely dramaturgical interventionism study in a private university, the changes of accounting lecturers consciousness were observed and presented.

Results – It is found that educators' consciousness is necessary to change the course of accounting education to be geared for civilization. The most important trait that an accounting education has is a continuously critically conscious (3C) character. However, the critical consciousness is only part that will make up 'self' consciousness.

Research limitations/implications – This findings could be transferrable to other institutions with similar context. This also opens up another door to further research, especially one that is applicative in nature.

Keywords Qualitative Approach, Accounting Educators' Consciousness, Dramaturgical Interventionism

1. Introduction

The dynamics in accounting education can be viewed in a theatrical perspective since in practice accounting education is conducted by several people with different roles in different interactions. This study aims to portrait how changes in accounting education should start with accounting educators' consciousness and how to trigger this consciousness.

This study believes that presently accounting education is trapped into mere technical skills that serves well the agenda of capitalism (Annisette, 2000; Kamayanti, Triyuwono, Irianto, & Mulawarman, 2012; Poullaos, 2004). The entrapment is a result of secularization; disintegrating God away from accounting education (Mulawarman, 2008; Triyuwono, 2010). To be able to break free from this entrapment, the first key is to induce consciousness into accounting educators.

Liberation from secularization in accounting education means that accounting educators must also possess consciousness that the goal of education is civilization as governed ideal by God. This concept of education is proposed by (Al Attas, 1981:220-221) that men receive knowledge and spiritual wisdom from God, which then becomes integral with society to achieve a just and orderly civilization.

Every self or being is therefore must realize or conscious that he/she is a part of something greater than mere self or being. Every conscious 'self' and 'being' is entitled to obligation to build a better civilization, because he/she is a part of society, and all hierarchies in many forms, existence, and knowledge, in which all is embedded in action (*perbuatan*). This means he/she is a part of the entire society being able to

establish what is referred to as *pax islamica*¹ (al Faruqi, 1998), as well as part of the entire cosmos or universe. This realization or consciousness is also described by The consciousness being studied and referred to this study is this holistic consciousness. This study is providing answer for how accounting educators' consciousness can be developed and analyzed using theatrical perspective.

2. Method

The use of theatrical metaphor might be similar to dramaturgy. Berg (2004:76-77) describes that dramaturgy is derived from symbolic interaction stream that views everyday life as theatrical performance. It sees that in research, the line between the performer and the audience sometimes blurs. Therefore, dramaturgy is an orientation of interviewing, in which researcher creates appropriate climate for establishing rapport, instead of using mere words or sentences. This study will certainly employ such interviewing technique. Interviewer (or researcher) will be actor, director and choreographer (Berg, 2004:103). This research could also be classified as narrative study. There are several types² of narrative study, but this research dwells on narrative approach that has a specific contextual focus. The focus of this research is the process of change of consciousness in accounting educators. Similar narrative study in education, especially portraying classroom, teacher and students have been conducted by Ollerenshaw and Creswell (2002) as described by Creswell (2007:55).

However, dramaturgical approach alone can not be used in this study. Since the purpose of the study is to develop conscious accounting educators, then intervention to change the consciousness of the accounting educators must be carried out. An extension to intervene is therefore necessary. Keeping in mind that both dramaturgy and narrative study need intervention, extension to these methods is carried out also by using interventionism. Interventionism is simply described as an approach that presupposes actions, for example forcing changes in an organization (Jonsson, 2010). Therefore, interventionism is very unique with infinite variations as well as very contextual. It provides progress of knowledge about changes that work in an organization. Putting it this way, this study can also be regarded as action research for its applicative nature.

“Action research is a method that could be described as a paragon of the post-positivist research methods. It is empirical, yet interpretive. It is experimental, yet multivariate. It is observational, yet interventionist.³ Enticingly, the research subjects are often quite willing to pay the costs of being studied, especially since they may influence the outcomes of the project. To an arch positivist it should seem very unscientific. To the postpositivist, it seems ideal.”

This study took place in ACURA⁴ that was established in May 1986 in Surabaya by a group of public state university lecturers. ACURA offers two majors in bachelor degree (S1): accounting and management. In 1998 it was taken over by Professor Ramy. Through his entrepreneurship approach, number of students increased dramatically from 18 to 500 students upon the earlier three years of his management.

¹ To enter into *Pax Islamica* is never meant as conversion to Islam, but entry into a peaceful relationship where everyone is free to convince and to be convinced (Faruqi, 1986: 9)

² A biographical study is a form of narrated study in which the researcher writes and records the experience of another person's life. Autobiography is written and recorded by individuals who are the subject of study. Life history portrays an individual entire life. Oral history consists of gathering personal reflections of events and their causes and effects from several individuals (Creswell, 2007:55)

³ The words are not originally bolded

⁴ Name of this university has been obscured as part of the ethical requirement

In July 2001, he started a postgraduate program of Magister Management with concentration in marketing and human resource.

Regarding its bachelor level or S1 curriculum, ACURA has more concern in its management major probably because it involves greater number of students compared to accounting major. In 2009, the number of active students reaches up to 1.359 management students, while accounting students only amount to 369 students (data taken from the ministry of higher education website-<http://evaluasi.dikti.go.id/epsbed>).

Relating to organizational change, this study is also hoped to formulate steps or stages how a private education institution can undergo changes as an institution and how these changes can mutually affect accounting educators development of consciousness. Since ACURA is a private and relatively small education institution, then it is ACURA in whole that will be portrayed, not just the accounting department. Although qualitative research is not meant to generalize findings, such formulation of consciousness development, given similar time and context, can be applied in other education institution. Such trait in qualitative research is referred to as transferrability (Sugiyono, 2005).

ACURA at the moment of the research was preparing for its accreditation. Complying with existing regulation, such as higher education accreditation, can be viewed as institutionalization process. This causes a high motivation amongst the *civitas academica* not just to comply with the standards but also to welcome new ideas to improve the quality of the institution. Changes are most welcome in this condition, which makes ACURA the perfect stage for the researcher to trigger changes and all its actors to perform liberation.

As a consequence, this study is a longitudinal study that tries to portray the changing process, both in individual as well as organizational aspect, in sequential and orderly fashion. The study would start from December 2010 until October 2011, which includes the time before and during a semester. The time before the semester would show the preparation process of the accounting educators' consciousness development, while the time during the semester would elucidate the process of accounting education liberation, especially the formation of conscious accounting educators. Since these educators are from ACURA and changes are also conducted through formal organizational channel, it is inevitable to rule out the organization change portrait in the finding and analysis although the focus is still on accounting educators' consciousness.

Any scientific approach, be it qualitative or quantitative, needs reliability and validity. Kirk and Miller (1986:19) further explain that reliability is the extent to which a measurement procedure yields the same answer, while validity pertains to the extent to which it gives the correct answer. In qualitative approach, reliability relates to reproducibility of findings based on its epistemological belief that the relationship between the researcher and those being studied is interactive and unique. Reliability is hence attained by addressing explicitly the nature of the contextual factors that may have influenced data set, subsequent results and conclusion. Validity could be achieved by field notes and transcribing data accurately to maintain data originality (Morse, 1994: 366). Since this study follows qualitative research, then validity has to do with description and explanation to ensure that data is credible (Denzin and Lincoln, 2003:69). Transcription will surely be needed to achieve this.

In order to obtain such validity and reliability, these guidelines for narrative approach (Creswell, 2007: 55-57) dramaturgical approach (Berg, 2004:103-118) as well as its extension will be carried out. All of these will be contained in the theatrical metaphor theorizing perspective. First, selection of individuals or research participants is determined and explained. The characters of the actors and factors that influence their behavior will also be elucidated. In this way, it is hoped that the readers would understand the contextual factors of why the actors reacted the way they did at certain times and spaces; hence achieving its reliability. To ensure the validity of research,

transcriptions of dialogues, e-mails and are presented as it is and events are retold in a manner that maintain the consistency of theatrical metaphor theorizing.

Second, following interventionist approach, a plot of changing the consciousness of accounting educators is introduced into the participants' lecturing mode. This change of consciousness involves the awakening realization that accounting education is in oppression and that liberation from the oppression is urgent. Only one researcher is involved directly in the day to day intervention. The results are discussed by both researchers.

Third, research participants are asked to record their stories in a journal or diary, or the researcher might observe individuals and record field notes. At this point, the researcher might obtain personal data or individual life experiences to support the findings on the change of consciousness. Janesick in Denzin and Lincoln (2003:68) state that such interactive journal between researcher and participants are extremely helpful for focusing individuals on the project at hand. The project in this study is the change in accounting education as experienced by the participants as well as the researcher. Fourth, these stories are analyzed and restoried. Creswell (2007:56) describes restorying as

“...the process of reorganizing the stories into some general type of framework. This framework may consist of gathering stories, analyzing them for key elements of the story (e.g., time, place, plot and scene), and then rewriting the stories to place them within a chronological consequence.”

Fifth, the participants are actively involved in the research. In a narrative research, building relationship is essential. Between the researcher and participants, there will be learning and changes in the encounter. Such relationship will be apparent in the story of the participants that is interwoven with the story of the researcher gaining insight to his/her own life (Creswell, 2007:57). The dramaturgical approach also requires the researcher to “...display his/her own feelings during the interview as well as elicit those of the subject” (Berg, 2004:77). Epiphanies or turning points in which the story lie changes dramatically will also be told.

Sixth, in the process of analysis, the use of theatrical metaphor will consistently be utilized to enhance understanding of how liberation of accounting education takes place through educators. The study will therefore be presented using theatrical terms. Some scenes will be presented in dialogues to explain the process of introducing the urge to liberate, changes of consciousness and the process of liberation.

3.1 Informants

This study determines that liberation process must involve not just accounting educators but also important figures in ACURA. This is because this change will be an institutional change as well. The actors who are important to carry out the plot are as follows.

The key person who will enable to let the consciousness development program to enter ACURA is Randy. He is the head of the education foundation, who has taken the position of his father, Professor Ramy, after his decease. Being the first child as well as an heir to his father empire of education institutions, Randy fulfils his responsibility. He is a very keen listener to new ideas and is eager to develop his education institutions, although it is not his interest of study. Randy's varied educational background has opened up his view upon accepting differences. When this research commences, he has been running the institution for 3 years.

Although new to education field, several advances have progressed under his authority. There has been a better library system, a concrete physical development strategy and a greater technology use. Changes are approved as long as it has direct economics benefit to ACURA. Anything that relates to any changes in the institutions must be approved by Randy. This makes Randy a key role in determining whether

changes could be generated in ACURA, since it adopts one policy system; the foundation policy.

Baung is the second influential actor in the plot. He was the first assistance to head at the time of this research. Before his present position, he has held the position as the head of management department and the third assistance to head. Being the first assistance of academics, Baung plays a great role in determining direction of ACURA education in general. This is also mainly because the head of ACURA, an emeritus professor from a state university in East Java, is hardly active in the institution. For this reason, Baung has become an 'active head' of ACURA and is seen as the representation of the head's policy. Baung has joined ACURA for more than 15 years and shows great concern in ACURA although may lack certain power when placed *vis a vis* with Randy.

Next, there is Julia who has served ACURA more than 15 years, working her way from administration staff to head of accounting department. She was quite stringent but all because of her concern to the accounting program. She was detailed and she excelled on technical issues when running the accounting department.

Although she is very concerned about education in ACURA, her physical condition at the time of this research might have effects on conducting changes in ACURA. She was just married and three months after this research has started, she was pregnant with her first child. Our initial observations indicate that she has been more interested in reading pregnancy book rather than focusing on accreditation issues as she should have been.

Different stance is taken by Wisa as the most keen informant who is ready to embark changes. Unlike Julia and Niza, she has not served ACURA as long as Julia, but her family background is thick with academics atmosphere. Her mother is a head in a private high institution in Surabaya and in several occasions she has told me how often they have conversed intensely about education. She believes that not everyone can teach. She claims that she is not intelligent but she puts her heart and mind into teaching which makes her a very dedicated lecturer.

Wisa graduated from a private university for her bachelor degree in accounting but continued her study in a distinguished state university in Surabaya. Although at this point, Wisa never receives any scholarship from ACURA, the requirement need from the ministry of education concerning linearity of study might force her to take ACURA's offer of scholarship to master in accounting or bachelor in management. At the time of the study she has not determined which one she would take.

Wisa is a very keen lecturer who has high intention to improve the academic quality of ACURA. She is an active member of ISEI (*Ikatan Sarjana Ekonomi Indonesia*- Economics Bachelor Association Indonesia) and has greater interactions with other academics in events held by ISEI. Her concerns in educations are indicated by the number of meetings or events that she has followed, such as research methodologies sessions, national seminars and several other events.

Next, there is Bulan, a state-appointed lecturer in Kopertis VII (*Koordinator Perguruan Tinggi Swasta VII*- Private Higher Education Coordinator VII) East Java. She has more lecturing experience compared to Julia and Wisa, for she has taught in other high education institutions before joining ACURA. Bulan has become a member of ACURA three years ago. Since she has longer interaction with government, being a civil servant, her knowledge on academic management process is certainly needed at ACURA. Considering that, she is now the second assistance to the head of ACURA who deals with human resource development and financial management. She is very dedicated to improving quality lives of lecturers and she will 'challenge' Randy if his decision might be disadvantageous to lecturers. She has completed her studies in bachelor and master degree from state universities without any scholarship from ACURA.

Maida can probably be regarded as supporting actor in this study. Maida was the second assistance to head (2004-2008) but she has been always the head of

accounting and management laboratory, but at the time of the research she was the head of management department as well. Her responsibility also extends to the implementation of Information Technology (IT) system in ACURA. She has been an employee of ACURA since 1998 and she also teaches Computer Laboratory. Maida graduated from a private technology school in Surabaya, then undertook her master degree using ACURA scholarship program in 2001.

There are other actors involved in this 'play'. Their roles at the moment are not significantly determined, but as the play commences, it is possible that these roles might change.

4. Result and Discussion

The main motivational factor in this study to conduct changes is institutional need to comply with the accreditation body, namely the BAN-PT. For us, it has been quite simple to introduce the need for ACURA to change or update accounting curriculum because of the coming accreditation program. Although updating of reforming curriculum is not the main goal, but a consequence of the study, this reason will give way to intervene to change accounting educators' consciousness in the process. Apart from that, the Indonesian written rector declaration on anti-plagiarism and the need to conduct intellectual, feelings, soul, physical and will-power exercises dated 4 May 2011, has also become a good bargaining power for us to introduce liberated accounting education.

When the idea of curriculum reformation has been accepted by ACURA, the plot will commence in the following acts or scenes. First, relating to liberating accounting education, the presence of oppression must be made clear to the educators. The entrapment in accounting education has been explained and justification of change which will liberate accounting education must be accepted by the cast or players in this study who are accounting educators. Second, intervention through persuasion has been conducted, be it individually, collectively, formal or informal. Third, as the intervention took place, the researcher observe, gathered some notes on the changes felt or seen both in accounting educators and students. Dramaturgical interviewing techniques will be carried out at the second or third acts. Also, at this point, epiphanies can be abstracted and liberated accounting education as developed by ACURA could be narrated to contribute to knowledge how accounting education changes in this particular context.

If management department has a distinguished brand of courses, the accounting department is on the contrary. Changes have been slow. This might also be caused by small members of accounting lecturers in ACURA. With only six full time accounting lecturers, accounting department in ACURA is coping strenuously as it is to deal with the number of classes taught, let alone curriculum development.

However, in late 2010, in a lecturers meeting to improve the quality of class learning process, ACURA lecturers, both management and accounting, have agreed to form vision to produce students that are filled with love of God, environment, society as well as to be able to compete in the globalization era. Unfortunately, it stays as vision without practical implications. The result of this meeting has in fact given another way in for the accounting department to take up the liberated accounting education model (Kamayanti, 2011) that carries the value of love, humility, faith and hope. This model of accounting education, as described in the previous chapters, will need 'self conscious accounting educators to carry out the liberation process.

4.1 Act 1 Scene 1. Chit-chatting the Change

The introduction to the 'plot' commenced in late December 2010. It was a graduation day for ACURA, and all lecturers were invited to the event. We were discussing the next semester teaching schedule including the courses as well. I intended to in-

roduce the need for accounting teaching transformation. There were at first Wis and Niza, which was soon joined by Julia.

As usual, the scene begins with the act of complaints about the classes they have taught in the previous semester. While we waited for the graduation to proceed, Wis was telling us how her class lacked discipline and motivation to study. Niza chimed in, agreeing to what Wis was saying. I utilized echoing as a dramaturgical approach to interviewing (Berg, 2004). Echoing is agreeing to what the informants are saying to establish acceptance and trust. This is similar to Act 2 Scene 3 of "Twelfth Night" by Shakespeare, when Sir Toby and Sir Andrew are conversing:

Sir Andrew Aguecheek : A mellifluous voice, as I am true knight.
Sir Toby Belch : A contagious breath.
Sir Andrew Aguecheek : Very sweet and contagious, i' faith.

Echoing or repeating in agreement what the informant was saying will make the informant willing to elaborate more on her opinion or idea.

Wis : [the students'] their discipline sucks... they are often late for class.
I : They are often late, I agree
Wis : Yes.. even if they were given tasks, they would not do the task seriously.
Niza : Same with my class
I : Is this happening with all the classes?
Wis : Maybe... what should we do? We can't let this happen all the time. What would become our graduates? [big sigh]
I : I tried some tricks once and it seemed to work with my class. Would you want to hear it sometimes?
Wis : Sounds good, what do you think Julia?
Julia : I am in! When can we meet again?

There are two important notes that can be abstracted from this dialog. First, the conversation reveals that these lecturers are in fact conscious that something must be done to improve their classes learning atmosphere. There is a concern noted especially from Wis, about the quality of graduates. As this expression was uttered during graduation day, this consciousness, I believe, is flourished in the event of the graduation.

In these educators' mind, ACURA is having a problem concerning 'discipline'. Although in the plot designed, a greater consciousness that is intended to be aroused is critical consciousness instead of simple 'discipline' issue, I leave them think at that time that such issue has great importance. At this scene, it was the need to change that was truly important. Critical consciousness can follow once they agreed to embark on some changes.

Second, changes will be more concrete if they are conducted under formal or legitimising authority or power. Wis's final question to Julia, who is the head of accounting department in ACURA, reflects also consciousness that changes will be better if conducted through formal corridor. The last question demanded an agreement from the head of the accounting department. The answer from Julia also reflects consent as well as confirms the notion that changes must be authorized before it can be carried out.

The opening of the play, although short, has opened up a new door for me to intervene further. As we continued our chit chat on that graduation day, I was delighted that changes were beckoning us to follow its path.

4.2 Act 1 Scene 2. In the Cubicle

Next scene was carried out on early February 2011. I approach Julia in her cubicle, a 3 by 3 meters office, while she was preparing a schedule for the next semester's courses on her computer. I stood by her door and greeted her.

- I : Hi! How is accreditation progress going?
 Julia : [looked up startled, then smiled when my presence was recognized]
 I am still trying to organize things. I might need your help later. You would help me, wouldn't you? [worried look was upon her face]
 I : Sure, don't worry. We have gone through this kind of ordeal before.
 [I took a seat in front of her]. I might be able to help update the syllabus. Have you done that?
 Julia : I am afraid not... what do you have in mind?
 I : Well, I remember that we have a vision to produce accounting students that is filled with love...I have devised syllabus that would support this vision. Would you like to hear about it?

I have played a part as a concerned friend and an attentive as well as creative worker. I was making sure that I was not “forcing” Julia to do anything against her will and her responsibility as the accounting department head. Instead, the use of persuasive language is used. “I might be able to help” and “would you like to hear about it?” were offers, not orders.

Persuasion was also bridged to the decision made by ACURA regarding for two points. These will act as motivational drive, since every change to be accepted must first be provided with motivation (DeBerg, 1998). The two motivational points are accreditation program and the vision, which have been legitimized in a formal meeting. Earlier year, at a two-day training of trainers (TOT) event in August 2010, the lecturers of ACURA have agreed to have ‘love’ as the base and outcome of accounting and management education in ACURA. Julia was reminded that curriculum revision must be made to obtain good accreditation points. I also pointed out to Julia, that if there were any change, it would be in line with the vision of the institution.

Recalling this, I stressed out the point of curriculum change to match the vision and mission of ACURA. Julia was quite interested in the syllabus. She promised me that this curriculum reformation will be discussed in the coming internal accreditation meeting.

Referring to her condition that she was pregnant at that time, she persuaded me to help with the accreditation program. Her mood swing was at times intollerable and this caused reluctancy to work on the accreditation process which she admitted. The accreditation process is after all indeed quite tiresome⁵.

4.3 Act 1 Scene 3. Wooing the Power

When Randy, the head of the education foundation decided to hold meeting about accreditation progress of accounting program on 11 May 2011, I could not come although I was invited. The notification of the meeting was received at late noon on 10 May 2011 and I could not make it on such short notice due to other scheduled obligations. Late that night, I sent a mail to Julia with a cc to Randy, apologizing for my absence as well as giving input pertaining curriculum reformation that would suit the education institution vision and mission.

Julia did not respond until early in the morning. She contacted me to say that the attachments have been printed out and distributed for the meeting, only after I asked head of education department, Noki, to remind her. Again, she complaint about her pregnancy sickness, that she could not be too exposed to computer screen since it caused her dizziness. It was Noki who helped with the email access, printing and distribution. It seems that although she was concerned with the accreditation process, her pregnancy has taken over her and I could not rely on her much to help generate changes.

⁵ For Bachelor program, accreditation process by BAN-PT involves filling up forms known as *borang*, preparing self-evaluation report as well as institutional report. These reports must be fully supported by documents that prove the written reports. Such details are making the accreditation process very strenuous

On the contrary, Randy was quick and he welcomed the idea. To my pleasant surprise and excitement, just a few minutes after I sent the midnight email, he replied:

Your suggestions and inputs are very much appreciated.

I thank you, indeed.

Sincerely,

Randy.

Although his reply was short, there are important notes to be taken. First, his prompt answer, which was a little after midnight, shows that he places great concern on his institution. It was not the fact that he was still awake at that time that bore importance, but it was the use of words such as 'very much appreciated', 'indeed' and 'sincerely' that confirm this assumption.

Second, the use of English in responding my mail in *bahasa* Indonesia, might suggest that he is trying to convey a message that he has authority or superiority over me. This action might reflect his willingness to proceed with changes as long as he was involved. Knowing that this education institution is a family-owned 'business', I find this quite understandable.

Nevertheless, his reply was soon followed by a concrete action. He was very interested in the insertion of spiritual, rational (intellectual), critical as well as intuitive competencies in education for both programs (accounting and management) and he was keen to create a single course that could involve both programs, not just accounting. Through Julia he stated that if such change in education to incorporate love, humility, hope and faith is to be achieved, there should be at least one course provided for both management and accounting students that would serve as an introduction to the competencies.

This request is a reflection of his thoroughness in thinking. Similar change in institutional level in Accounting Department of Trunojoyo University Madura also incorporates an introductory course of mentality, creativity and socio-critics, further known as MKS (*Mentalitas Kreativitas dan Sosiokritis*) course⁶. Randy has shown that he possesses a strategic thought as well as concern for education in ACURA. A little more than two weeks after the accreditation meeting, I was invited to a curriculum reformation meeting.

4.4 Act 1 Scene 4. The Formal Gathering

The accreditation meeting, especially on curriculum reformation, took place on Monday, 30 May 2011. This was the first formal interaction meeting of curriculum reformation in which I was involved. There were seven people including myself who were present in the meeting. Two were students who helped with the administration techniques of accreditation, while the rest were people of important positions of ACURA. Considering this, I believe that my input has been taken since in the previous accreditation process, no students were involved in the preparation of accreditation reports. There were also Baung, Julia, Bulan, and Maida.

Julia opened the meeting to introduce the need for curriculum change in ACURA. She welcomed and thanked everyone for coming and then left Baung to lead the meeting. Baung who directed the meeting allowed me to describe the curriculum change. He said he understood that it needed to be changed from the last accreditation meeting (in which I was absent), but he did not understand how it was supposed to change.

⁶ An interview with an MKS lecturer, Indah, in Trunojoyo University in late 2009

I described the pact made by the rectors of Indonesian Universities. The compliance to the pact would certainly add points to accreditation program⁷. I showed the syllabus of Management Accounting, as well as Behavioural Accounting courses that have employed the four competencies which liberated accounting education should possess. The two courses have been taught in the previous semester in ACURA and proved that the students seemed to have changed, especially in the way that they have become more responsible and attentive in class.

Baung reminded me that if it was possible, changes should not only be carried out for accounting students. He repeated Randy's request that there should be a course that will introduce spiritual, critical, intuitive and intellectual (rational) competencies for both accounting and management students. This course should be placed in the beginning of the first semester. Baung asked whether I could design such course.

I agreed. However, I then stated that although there is one specific course, changes will not be enough. These competencies must be inserted into every course eventually, such as that have been done in Management Accounting and Behavioral Accounting classes.

Julia : *Tapi ini kerja keras, mbak. Apa ya mampu kita ubah semua?*

[But this is hard work, dear. Would we be able to change all?]

I : *Memang kerja keras, tapi bisa. Mungkin tidak semua mata kuliah awalnya [yang diubah]* [It is. May be we will not change all courses at first]

Bulan : *Kalau bisa nggak cuma akuntansi aja, gimana yang manajemen?*
[if it is possible, this can also be applied to management not just accounting]

I : *Saya berpikir, gimana kalau mata kuliah yang memang mahasiswa akuntansi dan manajemen juga terlibat. Seperti Akuntansi Keuangan I, atau Akuntansi Biaya?* [I was thinking what if we change the courses that are taken by both accounting and management students?]

Baung : *Mungkin baiknya [silabusnya] dibuat dulu aja lalu nanti kita bisa paham gimana teknisnya.* [May be we should make the syllabus then we can proceed to the technical issues]

I : *Ya, kalau memungkinkan kita bisa kumpul lagi khusus untuk membicarakan rincian kurikulum. Sekalian bisa kita gunakan evennya untuk peninjauan kurikulum. Itu juga dibutuhkan dalam borang akreditasi kan?* [Yes, if it is possible we can meet again to talk specifically about the curriculum. We can also talk about curriculum evaluation, this is also needed in accreditation process, right?]

Julia : *Iya, nanti kita atur. Dua minggu lagi bagaimana?* [Yes, we should arrange for that. In two weeks time?]

The decision was made. The two courses to be reformed were Intermediate Accounting 1 and Cost Accounting. As an addition I must prepare a single new course that will serve as an introductory course to enhance spiritual, rational, critical and intuitive competencies. The name of the course will still have to be designed, but some suggestions were made though not definitive.

The dialogue also shows that there is already a reluctance to change. Julia's statements "*tapi ini kerja keras*/but this is hard work" and "*apa ya mampu*/are we capable" reflect inertia. However, the agreement in the meeting gives way to conduct

⁷ Point 5.2 in Book IIIA of accreditation form (*borang*) requires that curriculum change should consider external issue (BAN-PT, 2008) The pact made by the Indonesian Rectors will be an external input that will help elevate accreditation point for ACURA

intervention to accounting educators consciousness through curriculum reformation. The dialogue also shows that although examples of reformed syllabus have been given, they would rather have these syllabus ready for them to use instead of working together to form new syllabus. However, the agreement to change is a great step forward.

4.5 Act 2 Scene 1. Revealing Wis'a's Consciousness

It was late night in mid July 2011 when I was greeted by Wis'a in the internet. When she asked about the curriculum meeting, I took the opportunity to reveal her level of consciousness. It was late before midnight and after asking each other why we were still up at such hour (with the same answer that no member of family need our motherly attention at this time of night), we engaged into conversation about education.

- I : *mbak menurutmu... pendidikan ekonomi kita salahnya di mana?*
[Dear, do you think... what is wrong with our economics education?](11.50pm)
- Wis'a : *pendidikan ekonomi secara umum ??* [economics education in general??] (11:53pm)
- I : *ya... (11:56pm)*
- Wis'a : *dasar teorinya kurang kuat kali yaah....sementara selanjutnya teori..teori tanpa aplikasicont "ini loh BEP jika permintaan sama dng penawaran " selanjutnya ????? spt nggak ada terusanannya* [the theoretical foundation is not [dealt with] strong enough maybe... then more theories less application.. it is like... there is no continuation in real life](11.57pm)
- I : *mmm... kurang bisa aplikatif pada perusahaan lokal? atau bisa jadi teorinya g cocok sama perusahaan di indonesia? terpikir sampai situ?* [mmm... not applicative enough for local companies? Or may be the theories do not work well in Indonesian companies? Do you think about that?] (12.06am)
- Wis'a : *yaaa.... con lain teori JIT di MO ada yg mengatakan nggak mungkin dilakukan di Ind. so....hanya sekedar inil loh JIT* [yaa.. other example, JIT in Management Operational- it is stated it is almost impossible to be applies- so we only know JIT? Just that?] (12.07am)
- I : *apa ndak terganggu kalau kita ngajarkan sesuatu yang g bisa dipakai? :)* [Are you not troubled teaching something that can not be applied?] (12:08am)
- Wis'a : *...Terganggu sangat juga nggak sie. tapi mungkin akan lebih bermanfaat kalau yg diajarkan yang bisa dipakai...sisanya tamb penget,,,ilmu tetep ilmunan (tetep ada manfaat)* [I am not too troubled, but I think it would be better if we teach something that they can use (still has benefit). Otherwise it is still knowledge] (12.10am)

On the surface, it could be concluded that Wis'a was conscious that there is something wrong in accounting education although she could not exactly pointed out what. Early consciousness revealed that there was a gap between the knowledge being taught with its applicability. Since our conversation seemed to circle around Cost Accounting and Operation Management, the knowledge relates to BEP (Break Even Point), and Just in Time (JIT). In a deeper consciousness, she was troubled by this inapplicability. This was supported by her statements "*tp mungkin akan lbh bermanfaat kalau yg diajarkan yang bisa dipakai...ilmu...(tetep ada manfaat)*" but I think it would be better if we teach something that they can use (still has benefit)". Although, in contrast, her outer consciousness has reflected that she is not troubled by

this inapplicability by the statement “*terganggu amat nggak sie/* not too troubled”, but her initial response was describing her dissatisfaction.

According to Wisu, the theories are not specific (to the problems in local context). Further, she believed what she has read that certain theories do not apply in local context. This also proves that there is a short tide of intuitive consciousness for she has let rationalism ruled over when book has been the dominant choice of knowledge source. At this early point, however, it can be concluded that Wisu has possessed critical consciousness.

4.6 Act 2 Scene 2. What is Wrong with Accounting?

On 1 August 2011, the first day of Ramadhan or fasting month, I went to Wisu's place after we made an appointment to see each other. We picked up our discussion where we left it the last time in the internet. I was determined to intervene her consciousness. We sat on the front porch and I opened my lap top. We discussed about the next semester teaching schedule in ACURA and she was curious about the changes in accounting curriculum.

I : Before I describe to you why we need to change, first I would like to ask a question. Do you think there is anything wrong with accounting?

Wisu : mm.. I guess it is just concerned on getting lowest cost and very calculative.

I : Why do you think that is wrong?

Wisu : I am not quite sure [frowning]... I think it should be more than that.

I : Earlier, we talked about theories from abroad that is not applicable for local context. Does it have anything to do with it?

Wisu : Ya... I Guess. But tell me, what do you have in mind? I usually ask my students to read and do assignment...so that we can discuss the topic together in class; but even that it is very hard to do.

The conversation has revealed that Wisu feels that being very calculative is 'wrong' but again she could not pin-point why. Her critical consciousness was there, but because it was not supported by intuitive and spiritual consciousness, there was no liberation. As I stirred her towards local context, her response was back to the importance of being rational (“read and do assignment”), and that education should be textbook-based. She rambled on about the hardship she has to endure as the students were not as cooperative as she would expect them to be.

I : You know, I used to feel exactly the same thing. Until I realize that it is me who must change first.

Wisu : What do you mean?

I : Well, I used to point my fingers to the students because they are lazy. And I have this thought in my mind that they are lazy. I used to underestimate them; that this is only ACURA we are talking about... an education institution that students choose because there is no other education institution which would accept them. I feel that what we think of them would actually shape them to be what they are. They can read what we think of them and that they will in turn act accordingly.

I explained to Wisu about the experiment in Japan about the two jars of rice; one was attached bad discouraging words, and the other was attached good uplifting words. After a few days, the rice with bad words shows quicker deterioration compared to the jar of rice with good words. After listening to my explanation, Wisu

laughed and admitted that she has these discouraging thoughts of the students (lazy, undisciplined, uncaring). She thought that what I said might contain some truth.

Although my first intention was to explore Wisa's accounting perception, the response shifted this plot to the execution of dialogic education. I showed her my work from previous research to involve the students in the learning process. At this point, I introduced the need to awaken critical, intuitive and spiritual competencies, hence self consciousness, and how this can be achieved.

I : Tell me now, one topic that you discuss in class.

Wisa : Well... we discuss about the cost of setting up a plant. We determine the availability of raw materials, labour and other cost involved. The students will be taught how to calculate the minimum cost incurred, and they will do some exercise on that topic. This is feasibility study.

I : Ok, great! May be we could see this another way... What if, the calculation yields lower cost in region A than B, when in fact region B needs the plant because of its need for a trigger for economic development. We need to help students to understand that decision does not merely rely on rational thought but also on their critical, intuitive and spiritual competencies. We engage them into dialog. We ask them the purpose of establishing a plant, except for a higher profit. We invoke their consciousness of their obligation to God, that their decision should benefit mankind, environment and society.

While I explained, Wisa was leaning forward as a sign of interest. I explained to her how accounting education is trapped in such objective, rule-based (authoritative) and has no Godliness values. The product of such education will be egoistic accountants who only think for limited stakeholder, especially the stockholders. I showed her the impact of a dialogic learning process to students. Students enjoyed their class. They were eager to do their work and participated more in the discussion. Wisa was listening intensely during this briefing. Nearing the end of the discussion, she claimed that this learning process will be interesting but difficult to be carried out

Wisa : this means that we as lecturers, must be more critical and creative. But isn't this difficult?

I : Yes that is true. It will be at first, but it will be easier and enjoyable when you can get the gist. After all, don't you think it is our obligation to God to do so?

Wisa : Ok. I think I want to try. I will design my syllabus for one course. Will you help me look at it later?

That afternoon meeting was quite fruitful for me. Not only because I could get some insight on Wisa's consciousness, but because I could also convince her the need to incorporate all competencies in accounting course. This shows that a shift of consciousness can be triggered through individual approach.

4.7 Act 2 Scene 3. Money talk!

I knew I was making a progress with Wisa, but I was feeling very frustrated with how the plot is taking its own slow pace, especially on the institutional level. So far, the persuasion has been quite strong, but it has never touched any economic aspect. It was a sad fact that there was a lack of incentive for ACURA lecturers to attend academic forums. Though it was 'painful' for me to think that consciousness must be 'bought', I finally sent an email to all key figures in ACURA nearing the end of fasting month of Ramadhan. The email was a invitation proposal to curriculum meeting by giving incentive (money) for attending the meeting.

The mail basically repeated what has been asked to me previously. Introduction to rational, critical, intuitive and spiritual competencies was most welcome but not for accounting department only. This will be provided by an introductory course. To show my serious intention, I attached plan of presentation for the first day of the meeting.

It was quite surprising that my mail was fast responded in a timely manner, considering that it was nearing the Eid celebration. In less than an hour, several mails showed up in my inbox. The first one was from the Second Assistance to Head, Bulan. Her immediate focus of the meeting urgency was not curriculum development, but the career development. She commented on the provision of certification to attend the meeting, and this certification will be important for lecturers, should they decide to use it as additional points to leverage their academic positions⁸.

Under the new institutional economics, this view of the importance of academics position can be seen as a result of a repetitive interactions, customs and rules that provide a set of incentives or disincentives for individuals (DiMaggio and Powell as edited by Powell and Dimaggio, 1991:8). Attending this training or curriculum development workshop will contribute to lecturers' credit points, as the government has regulated through the higher education body (DIKTI) and thus becomes an incentive for the lecturers. The higher the credit points that the lecturers can collect, the faster is the time for them to achieve higher ranking position as academics, which will in turn affect their salary. Hence, her reply on the importance of rules/regulation that would affect the lecturers' economic position, was also a proof that institutionalisation occurs effectively for academics.

Her choice to reply the mail not just for me (she placed Randy, Julia and Maida as cc) has indicated her support to the program. She ensured that her agreement to the curriculum development was known to the head of the foundation, the first assistance to head, head of the management department and the head of accounting department. This action was certainly in my favour.

The next response came from the head of management department, Maida. She appreciated the materials that I have attached to be presented for the first day (concluded from the word "...siiiip" in her email). However, her reply confirmed previous finding that any organizational change must be approved by authoritative figures. This can be concluded by her statement: "...*mudah mudahan pak baung dan pak randy setuju*". As described earlier, Randy is the head of the foundation who has the full steering power of the organizational direction; while Baung is the first assistance to head who in many times replaces the position of the head of ACURA.

Bagus sekali materinya, mudah mudahan pak baung dan pak randy setuju. Siiiip

[The materials are great, I hope Mr Baung and Mr Randy agree. Siiiip]

Finally, the head of the foundation, Randy, responded. Different to Bulan's view which focused on lecturers' career, Randy first saw that economic incentive was the 'main' issue in this curriculum meeting. Nevertheless, he 'approved'. The choice of this word also reaffirms the important position that he himself saw as the head of the foundation.

I am ready between 09 - 15 September.

⁸ The Higher Education Board of Indonesia (DIKTI) establishes guideline to career development for lecturer starting from *asisten ahli, lektor, lektor kepala*, to *guru besar/professor* (Direktorat Jenderal Pendidikan Tinggi Departemen Pendidikan Nasional, 2009). For every lecturer to pass to the next level, he/she must collect credit points of achievements and one of them is by continuously upgrading his/her competencies though attending seminar/courses/training.

Just let me know the dates. As for the required expenses, it is not a problem. Gladly approved.

Thanks for the attention, contribution and initiatives.

Selamat Hari Raya Idul Fitri.

Randy

Knowing that his approval was not imperative for others to understand, I sent his reply and my reply to all those who were involved in the curriculum meeting. Randy's answer to this mail was quick. He demonstrated his power as he instructed Bulan to coordinate with all the lecturers. Again, it can be seen that economic issue, in this case the grant, was more important for the institution. These responses brought up a realization that curriculum development was not regarded in equal importance as career development or economic issue. This egotistic and materialistic view reveals the level of consciousness that these lecturers and authoritative figures possess. The consciousness was still at a very rational level, which implied a causal relationship between action and effect. The action to attend the meeting will cause lecturer's credit point to rise, and it will cause a higher academic position, which in turn will increase individual material gain.

Realizing that the curriculum meeting was about to take place, I prepared one course that has been required by Randy to introduce these competencies both to accounting and management students (see Act 1, Scene 3). Since this course is designed to bring up consciousness of the power of 'self' through rational, critical, intuitive and spiritual competencies, I named this course as *Pengembangan Kompetensi Utuhan/PKU* (Development of Holistic Competencies). Note that the term *Utuhan*/holistic has been used by Mulawarman (2006) to define course that integrates both spiritual and general accounting courses. *PKU* is taking this notion and integrates all competencies that will be needed to prepare students in facing all courses.

4.8 Act 3 Scene 1. The Meeting: Interventionism at its Most Persuasive Effort

The meeting was once again postponed. From its earlier date on 10-11 September 2011, it was moved to 15-16 September 2011 due to some pressing deadlines of grant preparation. Before I was beginning to get worried that similar situation of delaying the meeting would occur, I received a confirmation about the meeting through text message and I was informed by Wisa that she too has received a invitation to the meeting.

It was a relief to see many lecturers both accounting as well as management came to the meeting. The powerful figures came. These were Baung, Bulan, Maida, and Julia. Some other accounting lecturers were invited. These are Yoto, Gusan, and of course Wisa. In the middle of the meeting, later came Ardi who is the third assistance to the head, but he was not there for the entire meeting.

After Baung opened the meeting, the stage was all mine. I thanked the audience for their coming and I asked them to engage into discussion about accounting education, as well as management education, since both departments lecturers were invited. I made clear that to them that the purpose of this meeting was to evaluate curriculum. The fact was that ACURA does not evaluate the curriculum on a regular basis. I asked the lecturers why was that.

Yoto : *HRnya kurang [tertawa dengan ekspresi malu di wajah]*[The honorarium is little- [laughing shyly]]

I : *Gak masalah nanti saya masukkan ke pak Randy. Hasil peninjauan kurikulum Pak Randy, ternyata dosen kita tidak mau membenahi kurikulum karena honorunya*

kurang...[tertawa]- [No problem, we will tell Mr. Randy that the lecturers could not evaluate curriculum because of the little honorarium- laughing]

This reason was the first reason that was uttered by Yoto, which was confirmed by the rest of the lecturers. Baung as the first assistance to head agreed to this. This statement has confirmed my 'bitter' finding earlier that materialistic view is commonly held by ACURA lecturers. Economic or anthropocentric motive still plays a dominant part to generate changes.

Before I played the slides, I asked them to accomplish a little task to show how trapped our thoughts are in rationality as well as an ice breaker to make the meeting less informal. The task was to make a necklace out of a piece of paper, with the size no larger than the size of a head. It must be made into a necklace without connecting or attaching the paper. On the other hand cutting was allowed. No one in the forum could get the task completed. When I showed them how, I also explained to them that this inability might be caused by our lack of creativity and to think outside the box. To elucidate further I played my slides.

The discussion went on as I explained how the accounting education as well as management education, as the reflection of the lecturers has shown in the completion of the task, is very masculine in nature, very much controlled by the interest of professional bodies and lacks value especially Godliness value. I also explained the result of such education through my previous research. It was interesting to see that as discussion went on the individual's consciousness was revealed.

Baung agreed that both accounting and management education was concentrating too much on rationalistic aspect. He realized this and therefore has tried to incorporate critical aspects in education. He also realized that education concentrated too much on giving 'what' instead of 'why' and 'how'.

Wisa felt that it was the discussion themes that might not interest students. Not to mention that the students were lazy and lacked discipline. At this I pointed out the importance of inserting values in accounting education, which are love, hope, faith and humility. Not only that, I also described how this could be done through learning process, through discussion, music, movie and even getting down into the field.

Bulan commented, that since values are the things that need to be implemented in the course, she felt that this kind of learning process would be suitable only for courses such as philosophy or natural studies. I argued that that was not the case. 'Liberated' Management Accounting and Behavioral Accounting have been implemented in ACURA in the previous semester and it worked. I showed the syllabus of the two courses and convinced the possibility of such technique to be implemented in other courses. The syllabus has incorporated the values of love, humility, hope and faith in the learning process.

Wisa was the one who explored the syllabus into measurement issue. She questioned how could a lecturer know that there would be an effect after new curriculum has been implemented. Wisa was first to welcome the idea to conduct a research to observe the effect of changed education paradigm on the students. She commented that she wanted to change her syllabus. For the first half of the semester she would run the present syllabus and the next half she will implement the new syllabus to see the difference it has on students. She asked how these changes could be measured.

This development in the meeting was surprisingly pleasant. The will to change into a concrete action has shown that consciousness has elevated into a new level. For Wisa, the critical consciousness has arisen and this has favourable effects on other lecturers.

Her willingness to incorporate love, humility, faith and hope into her course, was enthusiastically followed by others. When I asked who else would be interested to change their syllabus with my help, I received good responses. Gusan, Yoto, Baung,

Maida, and Julia agreed to accommodate these values into their syllabus for Business Ethics, Introduction to Management, Natural Studies, Cost Management and Cost Accounting respectively. These voluntary actions might be indicators that their consciousness has shifted towards critical consciousness.

Julia came up with another idea. She was interested with this new paradigm, but she felt not all lecturers have the ability to guide this type of learning process in class. She proposed that there will be a guest lecture for all students (especially new students) as well as lecturers to introduce these competencies. She realized that the change will not be effective to be run at this semester since the lecturers must modify the syllabus in the second half of the semester.

Again, this proposal was most pleasant. Similar to Wisa, Julia's plan to follow the change with concrete action showed elevated level of consciousness. This plan was backed up by Baung as the first assistance to dean. Baung asked me to prepare a guest lecture that would be conducted in February 2012.

The lecturers agreed to modify syllabus until the mid of the semester. As we wrapped up the meeting for that day, I prepared the transportation fees for lecturers as stated in my e-mail. To my surprise, Bulan and Julia stated that it was not necessary. They firmly stated that it was obligation for them as lecturers to improve their classes. This was another surprising turn. The term 'obligation' that has been used also showed that materialistic and egoistic view might have been replaced with a more altruistic one.

4.9 Act 3 Scene 2. Spreading Change of Consciousness

Before mid-test, on 11 November 2011, around 19.00pm, Wisa called me. She told me about her classes in ACURA and that she has spread out the questionnaires for two parallel classes with a total of two courses. She was worried about the parallel classes, whether it was alright to combine the two classes result together. I assured her it was, because the two classes are taught by her. She also requested me to help her reviewed the syllabus for the next mid semester. I agreed to do it in a week time.

The most interesting part about our dialogue was when she started telling me how she has tried to apply liberated accounting education, not in ACURA, but in other private higher education institution namely STIES. With high enthusiasm she elucidated how she has found her class more enjoyable:

"Aku sudah coba di STIES, walau tanpa silabus yang baku sih...Aku kasih topik apa.. lalu aku kasih seperti film gitu... aku buat itu jadi tugas...lebih menyenangkan buat mereka. Enak [tertawa]. Misalnya kayak.. menghubungkannya dengan topik seperti sistem informasi. Mereka lebih bersemangat. Kelas menjadi lebih hidup. Seakan kita serahkan kepada mahasiswa bagaimana mereka mau belajar tanpa harus meninggalkan topik. Kita mengendalikan kelas dengan usaha yang minimum. Hasil tugas mereka juga jauh lebih bagus.- I have tried in STIES, though without a fixed syllabus... I gave the students a topic.. I gave them related movie... I made task out of that... It is more fun for them. This is good [laughing]. It's like connecting many topics with Information System. They become spirited and class was more alive. It is like we give the way of how they want to study with the students. Their assignments are also better"]

I feel that Wisa's consciousness has risen tremendously since the last curriculum meeting in ACURA. Her use of movie in classes has indicated that she has moved from rational consciousness into critical and more importantly intuitive consciousness. This is because movies contain pictures and sounds that arouse feeling, while intuition is very much related to feeling. Research has indicated that the use of images or pictures is effective in bringing about emotion or feeling. Liu *et al.* (2010) concludes that words presented visually are less arousing than pictures. Movie is images, which will

blur the lines between the artist and the receiver/audience. They create empathy, which basically translate into feelings and help to boost capability to understand and share someone else's emotions. Empathy is the capacity to think and feel oneself into the inner life of another person (Gubalke, 2010).

Not only that, Wisa has used dialogic approach of accounting education rather than banking style. She has let the students conducted the dialog freely while maintaining the theme of discussion. What was most pleasant and surprising was her initiative to spread this liberated accounting education to other institution besides ACURA. Wisa has been telling STIES lecturers about the joy in teaching using dialogic approach. She approached me cautiously:

"mmm.. kalau semisal aku minta mbak datang ke STIES mau gak? Mereka punya program semesteran di mana para dosen ketemu dan membahas hal-hal yang berkenaan dengan pembelajaran. Kemarin aku ceritakan gaya pendidikan semacam ini. Mereka sepertinya sangat interest. Bisa ya datang dan bagi ilmu...ya nanti pas mereka ngumpul lagi? Ketuanya bilang sangat senang pas aku bilang kalau aku usahakan mbak datang.- mmm... if I ask you to come to STIES would you do it? They have a semester program where all lecturers meet and discuss will learning methods. I told them about this kind of learning, they are very interested. Please come... when they meet up? The head of STIES is happy when I told him that I will ensure that you will come"]

I was ecstatic. This consciousness is spreading! I feel that this might be the sign that Wisa feels committed and obliged to help liberate accounting education. This might be seen as the succession of moral internalization. Etzioni (1992:49) states that the moral commitment of a person, if internalized, can be an integral part of that person. He explains further that this person will feel that he/she must be responsible for his/her country and God, hence such commitment will become an obligation. Therefore, similar commitment shown by Wisa to spread this consciousness can be regarded as a start of spiritual consciousness about one's obligation to God, although not specifically stated.

4.10 Arousing Consciousness of Accounting Educators

It is clear that we can not abide changes in accounting education. Calls for a major shift away from technical training toward a more well-rounded, accounting education that develops higher thinking and communication skills have been consistently put into attention since the genesis of formal accounting education (Irvin, 1995). A well-rounded accounting education should include values, not just about its pragmatic use, and these values will liberate accounting education from being too rational (masculine), from being used as colonization tool and from negating Godliness or Absolute Value. This kind of change needs consciousness of accounting educators.

The most important ingredient for the change is the interventionist or the researcher. It was our role as interventionist to introduce values of love, humility, love and hope into accounting education. These findings generate theoretical contribution that explains how accounting educators could become conscious and therefore be agents of change in accounting education to establish civilization, both in individual as well as institutional levels. Theory, as explained by Blaikie (2000:141), is the current state of knowledge about why something happens. Since this explanation is generated by grounding experience, by Llwellyn's (2003) classification⁹, such theory might fall

⁹ Llwellyn (2003) classifies theories into 5 levels. These are methaphor theorizing, differentiation, concept, theorizing setting and theorizing structures. These theories are classified according to their scale of scope from grounding experience to impersonal and large scale finding.

under methaphor theorizing. The use of theatrical metaphor is to enhance understanding of how this consciousness is built in individual and institutional levels. However, if Denzin's categorization¹⁰ as elucidated by Blaikie (2000) is utilized, theory that is established from this research can be classified as a substantive theory. A substantive theory is a theory that is applied in specific problem area; in this case accounting education.

The first contribution of this research is an understanding how consciousses evolve. Based on empirical findings, it could be concluded that there are stages of consciousness evolution. **In the first stage**, individual change of consciousness as this research has found can be seen as a linear process. The consciousness evolution starts from rational consciousness, to critical consciousness, to intuitive consciousness and finally to spiritual consciousness. Of course this might not always apply generally to all, but this finding is apparent in the informants in this study.. **In the second stage**, when all consciousness is awaken, the four consciousness becomes one as a balanced consciousness. Only when this condition has been attained, one can be said to have achieved 'self' consciousness (Illustration 1). 'Self' consciousness occurs when one realizes one's balanced consciousness that gives rise to complete competencies. By realizing this, one will be able to costruct reality as one wills it, thus enabling the liberation from the present reality. This is put beautifully by Hines (1988:252):

"Now, that point in time, when something becomes real, when we *recognize the* reality of something, what point in time might that be called, do you imagine?"

"Well, I would call it the point of *real-ization*, since that is the point at which things become real."

"And so we do. That is just what we do. Do you see, are you beginning to see, where our power lies?"

What is 'real' as the whole or 'self' consciousses is unravelled is the true power of self as it is simultaneously unleashed. This has been shown especially by Wisa as she has become an agent of change. Similarly put by Morgan (1988), accountants are subjective constructor of reality. Accountants do not just stand neutral and value free as many seem to think. This means that accountant (and accounting educators) are inserting values during knowledge development. Liberation from masculinity, colonization and relativity can only be done through values insertion, namely love, humility, faith and hope.

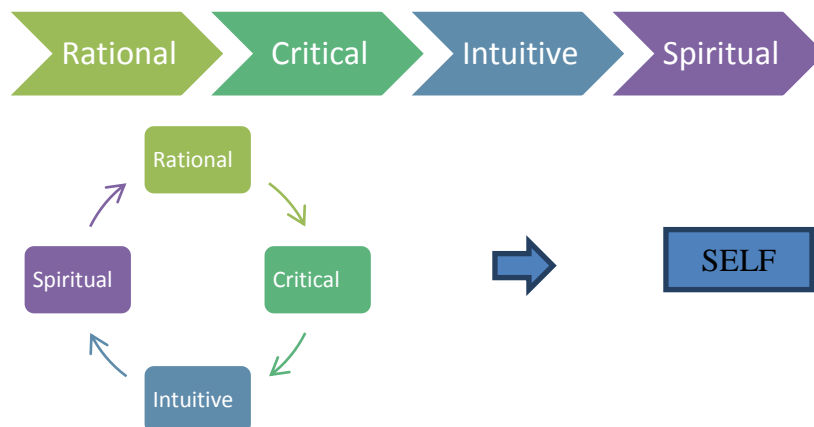


Illustration 1
Early Stages
Evolution of
Individual
Consciousness

¹⁰ On the other hand, Denzin classifis theories into grand theory, middle range theory, substantive theory and formal theory. Each depicts large scale explanation, preposition or guide for empirical enquiry, pertains to specific area and universal explanation respectively.

When this research started everyone was at rational consciousness except for Wisa who has acquired critical consciousness (see Act 1 Scene 1). However as the intervention commenced, it was Wisa who received most intervention (see Act 2 Scene 1) and showed most changed consciousness (see Act 3 Scene 2). This means that informal individual intervention seems to be more effective rather than formal institutional one.

Table 1 summarizes this change of consciousness of research informants. The level of consciousness is based on my subjective judgement or reflectivity during the process of intervention through analysis of language discourse. Freire (1972:158) describes this change of consciousness as *conscientização* a process through praxis that leave behind one's status as an object to become a subject. A subject can create, while object is created.

Table 1
Early Stages
Consciousness
Evolution of
Accounting

Informants	Rational consciousness	Critical consciousness	Intuitive consciousness	Spiritual consciousness
Wisa	✓	✓	✓	✓
Maida	✓	✓		
Baung	✓	✓		
Bulan	✓	✓		
Randy	✓			

This kind of evolution is also recognized by Nasr (2010). He states that knowledge is hierarchical and so does educator. He explains:

“Education is based on a hierarchy that leads from exoteric sciences to the esoteric through the instruction imparted by teachers, who themselves stand in a hierarchy ranging from the mustajib to the *hujjah* to the *imām*, the last possessing perfect knowledge of both exoteric and esoteric orders. The goal of education is to perfect and actualize all possibilities of the human soul, leading finally to that supreme knowledge of the Divinity that is the goal of human life” (Nasr, 2010:152).

He also refers to this hierarchy as “scale of being”. Before critical consciousness is achieved, Freire (1972) refers this state of consciousness as naïve consciousness. This is consciousness of not realizing that one is under oppression. In a Marxist's point of view, this oppression is caused by several aspects including education:

Moreover, the effects of ideas are not restricted to "consciousness-raising" but include a whole gammut of "practical" politicals, ranging from new educational proposals, institution-building within and beyond the profession, activism at both the state, corporate, and personal, levels, etc. (Tinker, 1998:5)

In the third stage, ‘self’ consciousness that is self reflective will have logical consequence of relating self to society and changing society to form a better civilization. Rahman (1999:37) has clearly explained the interconnection between ‘self’ and society and does not stop at that. He elucidates that whenever there is more than one human being, God enters directly into the relationship between these humans and constitute a dimension that can not be ignored. Therefore, each ‘self’ and society as totality are also connected to God as the Quran states:

“Do you not see that God knows everything in the heaven and the earth? There is no secret cliquing of three but God is their fourth, nor of five but that God is their sixth, nor of less than these or more but that God is with them wherever they be” (QS 58:7).

Relating ‘self’ to society and the consciousness that every ‘self’ must contribute deeds to the good of society and finally the ultimate reality is the peak of consciousness. Rahman (1999:29) describes this interconnection.

“...in the case of the collective performance of **society**, both the final criterion of judgment upon it and the judgment itself transcend that society. When a man and society is fully **conscious** of this while conducting himself or itself, he or it has full taqwa. This idea can be effectively conveyed by the term “**conscience**”... That is why it is proper to say that “**conscience**” is central to Islam...when one speaks of the human response to the **ultimate reality**”.¹¹

That is why, focusing on ‘self’ consciousness is unfinished job for civilization. Faruqi (1992:86) supports this notion as he believes that even if the personal is a necessary prerequisite for the societal, which results in the personal being transcended to the societal, the social order is the heart of Islam and stands prior to the personal. This has placed ‘self’, society and ultimate reality as one intertwining beauty of civilization. Therefore at the third stage, a complete model of consciousness can be drawn up as shown in Illustration 2.

Besides exposure to intervention there are factors that could be identified during the research that boost individual consciousness evolution. In Wisa’s case, it can be said that it was her academic and family background that help to transform her consciousness into a higher level. Apart from that, Wisa has already obtained a critical stance that needs just a little stimuli to be triggered. Besides academics and family background, Wisa is also more well-off compared to any other lecturers. It might seem that those who have feeling of sufficiency in their economics life can be consciously awakened compared to those who still feel in needs of more wealth.

At the first stage, every individual is gaining consciousness that starts off at rational consciousness, critical consciousness, intuitive consciousness, and reaches spiritual consciousness (see Illustration 1). At this point, one is still at individual level, viewing himself/herself not part of the society or the universe/cosmos. When one reaches the center, or spiritual consciousness, the four consciousness are balanced forming ‘**self**’ consciousness. This is the second stage of consciousness evolution. Once, this ‘**self**’ consciousness is formed, at the third stage, one will be part of the entire reality with God that is all enveloping. This will lead to the third stage when ‘self’ will act to change the society, nation, world and universe (entire cosmos), based on the realization or consciousness that every thing starts with God and will end in God.

Randy and Niza were essentially business oriented that focus on the end product of any business, including education, and this is profit. With such mindset, it seems that more effort to intervene will be required to transform their consciousness. They welcomed the idea, only for the sake of gaining competitive advantage.

Hindrance to change is caused by structural position that is owned by Baung, Maida and Bulan. Their present structural positions that require a lot of attention means that there will be less time for them to contemplate on values in accounting education. Their pressing deadlines have consumed much of their time. For Yoto and Baung, reviewing curriculum is not as ‘profitable’ as teaching or undertaking projects outside campus. This is similar to Irvin’s (1995) findings that many lecturers feel that teaching is regarded as something that is done only after the ‘important’ work has been done. Low economic benefits for these lecturers would also hinder the development of such project.

5. Conclusion

Although this research is originally based on “Liberating Accounting Education through Beauty and Beyond” (Kamayanti, 2011), there is a significant change especially in the concept of consciousness. At first, I believe that the most important trait that an accounting education has is a continuously critically conscious (3C)

¹¹ Originally not bolded; only to emphasize.

character. However, as the research commenced, critical consciousness is only part that will make up 'self' consciousness.

The nagging question that keeps bothering in my head is "when is this research regarded completed?" This research is like an endless movie being played where every act and scene depict accounting education change through lecturers' consciousness development. We have to be brave enough to say 'stop' that "this is enough" to portray how accounting educators' consciousness have evolved, although in fact We realize that consciousness development can last a lifetime. This is why developing accounting educators' consciousness in ACURA can still be followed and become an agenda of research.

Nevertheless, this research has contributed two important findings. First, this research has made a theoretical contribution of how accounting education can be changed through accounting educators. This research hopes to integrate Godliness values to accounting, or as Nasr (2004:5) would say, to unite sacred holiness or *sapientia*¹² with knowledge, and to avoid secularization and profanization in the process of knowing and acting. This research is a contribution to a better civilization. A concrete form of consciousness evolution has been drawn up, that through empirical result it can be concluded in ACURA's context, that consciousness evolve from rational, critical, intuitive and finally spiritual consciousness in two stages. The first stage is a linear process as described, and the second stage is the achievement of balance of these four consciousness to form 'self' consciousness. If consciousness stops at being critical, liberation will not occur. Once these four consciousness are attained, a balance will be formed and hence 'self' consciousness to help others to liberate will be possible that will enable an object to be transformed into a subject; a passive into an active agent; an oppressed into a liberator and finally a flag bearer.

The second contribution is a program formulation to develop accounting educators' consciousness both individually and institutionally. This program is formulated in a form of triad consisting of interventionist's role, individual's consciousness and institutional change. This findings could be transferrable (as Sugiyono describes as one trait of qualitative research) to other institutions with similar context. This also opens up another door to further research, especially one that is applicative in nature.

'Side' products of this research is new course namely *Pengembangan Kompetensi Utuhan*, but more importantly this research gives birth to a new flag bearer, Wisu. She has shown tremendous elevation of consciousness and as it becomes inherent within her, she is also transformed to an interventionist as well. She has difused the idea of accounting education liberation to other institution, namely STIES, and it is my pleasure as well as obligation to support this difusion process. Wisu's action, according to Freire (1972:100-101), is a result of *conscientização* that occurs when:

"Men emerge from their submersion and acquire the ability to intervene in reality as it is unveiled. Intervention in reality- historical awareness itself- thus represents a step forward from emergence, and results from the *conscientização of the situation*. *Conscientização* is the deepening of attitude of awareness characteristics of all emergence."

This proves that this research has achieved its purpose to develop consciousness of accounting educator. It is our hope as well, that this piece of work is a difusion channel that will help the birth of other interventionists in accounting education liberation. The more agents of change are created, the faster the liberating or emancipating or **enlightening** process will pace. As Shakespeare would say:

¹² *Sapientia* is a reflection of knowledge about holy order, which is the utmost spiritual meaning and liberation (Nasr, 2004:4).

How far that little candle throws his beams!
So shines a good deed in a naughty world.
(*The Merchant of Venice*, Act 5 Scene1)

Transforming
Accounting
Education

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