“We don’t need no thought control” – Rob Gray’s fight against “indoctrination” in Accounting Education

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I have written about Rob before – about his colossal influence on social and environmental accounting research and practice and his immense contribution to accounting academia more broadly (Ferguson and Larrinaga, 2014). Not only did Rob establish the Centre for Social and Environmental Accounting Research (CSEAR) and Social and Environmental Accountability Journal (SEAJ), but he was instrumental in establishing the British Accounting and Finance Association (BAFA) and The British Accounting Review (BAR). For these reasons alone, there are probably thousands of accounting scholars across the world who have benefited enormously from Rob’s trailblazing achievements.

In this contribution, I want to remember Rob for another significant aspect of his scholarship. More specifically, I want to remember Rob as an inspirational accounting educator – as someone who cared deeply about his students, his subject and his profession.

I first met Rob in 2000, not long after I started my Masters in Accounting at the University of Dundee. I was interviewing him as part of my research into “ideology” in accounting textbooks and wanted to speak with him about his own textbook, Financial Accounting: Method and Meaning (Gray et al., 1996). I was somewhat nervous and a little bit starstruck. I had not long obtained my undergraduate degree but had somehow managed to find a part-time lecturing gig – teaching modules on social accounting and environmental accounting. Of course, I was using Rob’s Accounting for the Environment (Gray et al., 1993) and Accounting and Accountability (Gray et al., 1996b) as core texts and was aware of his enormous influence and standing in the field – so this was a big deal to me.

We met in Rob’s back garden in The Gauldry, a village just outside of Dundee. Rob put me at ease straight away. He was funny, self-deprecating, incredibly passionate in his views and very generous with his time. Our conversation lasted over a couple of hours and it left a lasting, indelible impression on me. What struck me the most was how much Rob cared -not just about the environment, but about teaching and the purpose of education. Moreover, not only did he care about teaching social and environmental accounting, but he also cared deeply about teaching financial accounting and more mainstream accounting subjects. If I could sum it up, Rob not only cared about what students were learning, but why and how they were learning.

When I interviewed other textbook authors and publishers, the consensus view was that students should be given the fundamentals first. Teach them the basic techniques of bookkeeping and the preparation of financial statements; once students have that, then you can introduce context, theory and critique. This was anathema to Rob, who felt that accounting educators and textbooks were overly focused on technique acquisition at the expense of a broader, contextual understanding of those techniques. In the introductory
chapter to his own, somewhat atypical and idiosyncratic, financial accounting textbook, Rob issues the following challenge to students:

“try to remember that if your major ambition is to be great at bookkeeping and following rules without any ability to discuss, theorise or argue about those rules you are likely to find yourself facing a career as a street-sweeper” (Gray et al. 1996a, p.4)

With, I am sure, no disrespect to street-sweepers intended, this remark neatly sums up Rob’s approach as an accounting educator. It is playful, funny, passionate and challenging – attributes that ran through Rob’s work as an author, and attributes he deployed to great effect as an educator. Needless to say, Rob’s financial accounting textbook was no mere technical manual – as I reported in a paper published in 2005, unlike other financial accounting textbooks, Rob’s managed to somehow “locate accounting within an historical context and explore the significance of events such as the Industrial Revolution and the implications of accounting’s status as a profession” (Ferguson et al., 2005, p.36). Moreover, Rob’s textbook offered a reflection on “how large organisations can affect the natural environment and society and the role which accountants play in this process” (Ferguson et al., 2005, p.36; see also Ferguson et al., 2006). All in an introductory financial accounting textbook!

Rob was conscious that accounting students were exposed, primarily, to a very specific worldview – one which emphasised a particular mode of ethical reasoning - “financial utilitarianism” (i.e. where actions are considered “better” if they “generate greater financial utility”) (Gray et al. 1994, p.62). Rob argued that without exposing students to other worldviews or other modes of ethical reasoning, accounting education could be considered a form of “indoctrination” (or, with a nod to the title of this article, “thought control”). According to Rob, indoctrination is what occurs when a teacher presents a view without offering reflection or the opportunity for the “intended learner to exercise his or her reasoning ability” (Gray et al. 1994, p.62; see also McPhail and Gray 1996). For Rob, the purpose of education should be to encourage students to think for themselves and to help them understand and articulate their own personal value system. As Rob put it, “the point at issue is not whether or not the values impressed on the student are ‘right’ or ‘wrong’ but that the educational process itself discourages the student from examining them” and coming to their own view (Gray et al. 1994, p.62; see also Gray et al, 2001).

To this end, Rob not only challenged students in the classroom or in his textbooks. He also challenged his colleagues and fellow accounting educators:

“If we, as educators, are not excited by our own subject, why do we teach it? If we, as educators, are not constantly examining our own ethical position, how can we claim professional status? If we take a large cohort of the (apparently) most intellectually gifted of a nation’s youth, how can we justify not passing on that excitement? Not extending that intellect? Not demanding a higher ethical tone? And not turning out potential accountants capable of being ‘professional’?” (Gray et al. 1994, p.68).
In the classroom and in his textbooks, Rob always aimed to develop students’ critical awareness and to foster deep learning. He was always respectful of the profession and the subject of accounting, making sure that his students understood, and could proficiently apply, accounting techniques. But with Rob, you got the whole shebang - techniques, history, context, critique and ethics - and what is more, students loved it! I have been fortunate enough to share the classroom with Rob on a number of occasions. His lectures were electrifying – I am pretty sure he is the only person ever in history to have students on the edge of their seats while delivering lectures on double-entry bookkeeping!

As many of you will recognise, the title of this piece comes from a line in the Pink Floyd song, “Another Brick in the Wall, Part 2”. It is both a nod to Rob’s fight against “indoctrination” in accounting education and a nod to one of the many very fond memories I have of him. We used to play the song together in his band and I will never forget performing it at the BAFA Annual Conference, while several esteemed professors of accounting were sliding across the dancefloor on their knees! No doubt there were a few misplaced notes while we were creased up with laughter.

Rob’s legacy will continue to inspire thousands of accounting academics across the globe. Like so many in our community, I will sorely miss him. He was a gifted, passionate scholar who challenged students, the accounting profession and fellow academics alike. I will leave the final word to Rob, who reminds us of our respective responsibilities as students, scholars and professionals of accounting:

“to accept current practice as necessarily ‘right’ is not only foolish and historically idiotic but is also an abdication of our professional responsibility” (Gray et al. 1996, p.8)

References


