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Teaching to read empirical sections from qualitative academic management literature as Literature

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Abstract

This article advocates in favor of using existing qualitative research in management as a source of narratives relevant for teaching purposes. It suggests that empirical sections of selected academic articles (i.e. scientific literature with a small 'l') can be isolated from their context (abstract, introduction, literature review, methodology etc.) and read as short stories (i.e. Literature with a capital 'L') with noticeable pedagogical benefits. It builds on the author's personal experience of a pedagogical experiment during which empirical sections from qualitative research articles published in the field of management accounting were used as stories to enhance classroom learning experience for teachers and students alike. It argues that such stories offered a unique combination of original narratives (like novels) with scientific legitimacy (like business cases) that enriched the students' critical understanding of what is not there in much contemporary accounting education practices: uncertainty, ambiguity, doubt and subjectivity.

Keywords: Accounting; literature; management education; narratives; stories; teaching

'The Cervantes text and the Ménard text are verbally identical, but the second is almost infinitely richer. (More *ambiguous*, his detractors will say - but ambiguity is richness.)'

J.L. Borges (1998) 'Pierre Ménard, author of the Quixote', *Fictions*, p.40 (emphasis in original).

1. Introduction.

This article argues in favor of a change in perspective regarding the pedagogical potential of research articles in management. It introduces a distinction between academic 'literature' (with a small 'l') which refers to publications in scientific journals, and 'Literature' (with a capital 'L') referring to more artistic literary genres including short-stories, novels, poems, tales etc. This distinction can be seen as somewhat artificial (Czarniawska, 1997) but it conveys the article's main argument in favor of seeing empirical sections from existing qualitative research in accounting as an important depository of narratives with particular pedagogical relevance for an audience of students in management. The article suggests to consider the extant body of accounting academic literature as a potential reservoir of Literature beneficial to management education by renewing its content and by making it more critical, more ambiguous, and also more interesting for teachers and students alike.

The article supports the view that critical thinking has to be promoted in accounting courses (Gray and Collison, 2012; Kaidonis, 2004) and that there is 'abundance of rich material in accounting research to support such endeavor' (Hopper, 2013, p. 130). An objective is to identify pedagogical resources and practices likely to enrich syllabi that tend to concentrate almost exclusively on technical and calculative aspects, ignoring the social dimension of accounting practices (Ferguson et al., 2006). It offers a general argument in favor of building up students' experience of accounting systems and practices via stories taken from existing research outputs. This paper suggests to tap selectively into the rich body of qualitative research publications in accounting as a depository of stories with great pedagogical potential in a deliberate attempt to reassert some of the ambitions of what has been known as the 'narrative turn' (Czarniawska, 2004) in social studies. The narrative turn refers to the social scientists' growing interest in individuals and groups' narratives or stories¹ (Goodson and Gill, 2011). It has influenced numerous disciplines including economics, psychology, sociology, political science, and management (Roberts, 2006) and modified our conceptions of what constitutes legitimate material for higher education and research (e.g. Stein, 2005; Case and Gaggiotti, 2016; McCabe, 2016). The field of accounting is no exception and literary works including fictions, science fiction and poetry have permeated accounting academic journals (e.g. Hill and Newall, 2004; Page, 2005) and classrooms (e.g. Young and Annisette, 2009). The aim of this article is to contribute further to the evolution of pedagogical practices in accounting by encouraging accounting educators to sometimes dismantle research articles into parts, isolating empirical sections containing stand-alone

narratives that can be read as short stories (Literature) likely to nourish the students' experience of the heterogeneity of organizational practices and generate active and fruitful discussions in the classroom.

The next section is a literature review on the benefits of promoting doubt, dissonance and ambiguity as fundamental qualities of accounting (Section 2.1.). It also introduces some exemplary contributions of Literature to business education (Section 2.2.). Section 3 addresses how accounting academic literature may be seen differently and read as Literature supportive of active learning processes. Section 4 introduces the context of a pedagogical experiment conducted as part of a post-graduate module on 'Management accounting, governance and strategy.' This experience is described in Section 5. Section 6 clarifies the main commonalities and differences with case-method teaching and illustrates some of the practical implications faced by accounting educators willing to engage in such a pedagogy. Section 7 summarizes the article's contributions.

2. Literature review: Building accounting students' experience using stories

2.1. Promoting doubt, dissonance and ambiguity in accounting education

Within accounting classrooms, the focus is usually on the calculative routines of bookkeeping practices (Humphrey et al., 1996). The emphasis on technical considerations gives a sense of homogeneity to the accounting discipline further reinforced by existing manuals that tend to promote coherence and unity in their presentation of the discipline (Ferguson et al., 2006). This image of accounting is misleading as evidenced by the contradictions inherent to actual accounting practices (Boyce, 2004). For example, critical accounting scholars have long been challenging the idea that accounting documents give objective accounts of an independent external reality. Hopwood (1983) placed particular attention on the constituting—rather than mirroring—role played by accounting in economic life. Accounting makes the very things it pretends to describe (e.g. 'assets' do not exist independently from statements of financial positions, see Hines, 1988) and the assimilation of accounting knowledge with physical sciences by accounting professional bodies (McMillan, 2010) ignores that accounting is more a skill than a science (Llewellyn, 1998). Critical accounting scholars have also convincingly argued that accounting concepts and principles are unavoidably malleable (Burchell et al. 1980) and used as rhetorical tools to support specific interests (Amernic and Craig, 2004). Accounting figures commonly support boastful narratives widely communicated by companies in their annual reports only to benefit the organization and its shareholders (Craig and Amernic, 2008). More effort is therefore needed from the community of accounting researchers and educators to promote accounting as a language encouraging debates that go beyond the special interests of

particular groups and allow for difference in viewpoints and matters of concerns to flourish and be heard (Lehman, 2010).

Revealing the diversity and inconsistencies of accounting practices is both intriguing and unsettling for students (Ahrens et al., 2008) but also a formidable opportunity to help them not to remain prisoner of the illusion to be able to grasp *the* truth through financial documents. Instilling doubt in students' minds about the capacity of accounting to unveil the 'reality of things' is an important pedagogical challenge and a great responsibility for educators (Humphrey et al., 1996). The stakes are high in order to prevent students from joining in the cohorts of 'those who assume that figures, numbers and digits convey immutable truths, [and thus] use them badly, think badly, and act badly' (Quattrone, 2016, p.119). An objective of contemporary education should be to promote imaginings and critical thinking in students so that they challenge prevailing ideologies (Chabrak and Craig, 2013). Upsetting student's received notions can be done by locating the use of accounting systems, technologies, procedures and practices in their organizational, social and ethical contexts (Boyce, 2004). Such educational methods are better conveyed through stories that are rich enough to allow readers to vicariously experience something of organizational life preserving room for doubt, contradiction and paradox (Philips, 1995). 'Good stories' are 'somewhat uncertain' and 'somehow open to various readings' (De Cock, 2000, p.592). They develop a wisdom of uncertainty as they expose ambiguous situations exploring the plurality of truths (Kundera, 1986). Exposure to narratives opens up students' eyes to the many 'possibilities' of business life otherwise invisible. The present article's ambition is to help accounting educators to find stories in the management accounting academic literature that are rich enough to trigger interest, complex enough to require personal thinking, open enough to avoid ready-made answers, and relevant enough to address issues of importance for students in management.

2.2. Some contributions of Literature to business education

From a pedagogical perspective, the fields of management and organization studies have been using artistic literary works as pedagogical devices for decades (e.g. Czarniawska and de Monthoux, 1994; Knight and Willmott, 1999). Narratives have become legitimate 'modes of knowing' and 'modes of communication' in the classroom (Czarniawska, 2004). Among the benefits of Literature for teaching purposes, De Cock (2000) argues that narrative fiction appears closer to temporal experience than authoritative discourses. Stories also help complexify the thinking process and reject the conventional desire to present a messy and unsettled world as fixed and rational (De Cock, 2000). In addition, narratives stimulate moral and rational considerations simultaneously. Semiotic studies show that when a reader is engaged in a story, he/she 'believes, desires, hopes and thinks' about the evolution of the story in a process mixing logic and emotions (Eco, 1985). Stories therefore generate knowledge

about 'facts' as well as about 'values' as the two notions are always intricately interdependent. Imagination and the integration of reason with emotions are two central features of business ethics (Moberg and Calkins, 2001) and Literature is thus perceived as a way to improve students' moral sensibility in addressing the ethical ambiguities of business practices (McAdams and Koppensteiner, 1992). It is no accident that the use of literary works in accounting education has proved particularly suited to lectures dedicated to business ethics. Young and Annisette (2009) argue that imagination is at the core of moral inquiry by giving the opportunity to experience the unfolding consequences of various choices and thus to explore the consequences of our actions (see also Dewey, 1983, 1987). Because stories make our previously unquestioned ways of thinking less obvious, they stir business students' moral imagination and improve their sensibility and skills to address the ethical ambiguities of business practices (McAdams, 1993). For example, Chabrak and Craig (2013) show how their students' knowledge of La Fontaine's *Fables* helped them to think critically about historical situations such as the collapse of Enron. By drawing connections between fables and historical events, students demonstrated how they could benefit from humanity's past experience conveyed through stories to build their own experience and understanding of facts, values, and theories (see also Putnam and Putnam, 1993). In this context, two important responsibilities for educators are (1) to favor the expansion of the students' experience and (2) to encourage them to think creatively about how to use their experience to make sense of situations using both their brains and feelings. Such an education is not primarily concerned with the transfer of a finite amount of knowledge but aims at forming fundamental dispositions that will last long after leaving the education system (Dewey, 1938). Narrative imagination, defined as the ability to think what it might be to be in the shoes of a person different from oneself (Nussbaum, 2010) is such a disposition that can be mobilized out of school and in ordinary life in order to make sense of complex ethical situations. Harnessing narrative imagination is indeed a key competence to explore 'dramatic rehearsal' of alternatives with different implications (Young and Annisette, 2009, p. 102). For example, Kociatkiewicz and Kostera (2012) illustrate how the production of archetypical tales about 'the good manager' by students, but also by management practitioners, researchers and consultants, give insights on the meaning and implications of leadership 'goodness' in contemporary management settings.

3. Reading academic literature as Literature

There is a prodigious diversity of literary genres, most of which are easily recognizable by readers because of the use of conventional formulations and layout. For example, 'tales' commonly start with something equivalent to 'Once upon a time' (Barthes, 1977, p.79) and most printed poems adopt a typical columnar format of presentation. Within Literature (with a capital 'L'), authors often call for a

particular kind of engagement from readers, inviting them to generate their own interpretations. This can be supported by a writing style that maximizes the openness for multiple interpretations. In addition to a text's intrinsic features and qualities, much of its richness (i.e. how it enters in a relation of dialogue, parody and contestation with other texts and personal experiences) is taking place in the reader's mind (Barthes, 2006). All information is taken into account by readers invited to construct meaning from their engagement with the text while mobilizing their own body of knowledge. Some indications, for example the name of the author, play a critical role as illustrated by Borges' novel in which the text of the *Don Quixotte* written by Pierre Ménard is received differently from the one by Cervantès although both novels are rigorously similar (cf. introductory quote.) Menard's verbally identical text is indeed different from Cervantes' original piece because it links it to a different historical, literary and intellectual context (de Cock, 2000; Eco, 1985). By replacing Cervantes by himself, Borges' character (Pierre Ménard) suggests a possible way to open the text to novel interpretations from readers aware that about 350 years are separating the two versions. A text is thus always read within historical and cultural contexts peculiar to each reader. This has consequences as different registers of 'topics' (i.e. simple ideal narrative situations stored in mind of every reader) help to make sense of the texts being read. Of course, the catalogue of 'topics' differ greatly from one reader to the next as we all develop different levels of 'inter-textual competencies' (Eco, 1985). The larger the encyclopaedia of 'topics' available to a reader, the richer his/her potential reading of any text. Readers with vast encyclopaedic knowledge and proactive attitudes towards the text have more possibilities to give coherency to pieces of Literature while handling potentially several different meanings simultaneously. An example can be found in Kundera's remark about *Don Quixotte* (written by Cervantes in 1605 but read by Kundera in late 20th century), which can offer, for a knowledgeable reader, unexpected and meaningful parallels with Kafka's hero 'K' in *The Castle*: 'Is it not Don Quixotte himself [instead of K] who comes back into town as a land surveyor after three centuries?' (Kundera, 1986, p.21, my translation). Kundera, Eco, Borges etc. are not far from Nietzsche's (1910) 'ideal reader' defined in the preface to his book *On the future of our educational institutions* as having not 'yet forgotten to think while reading a book; he still understands the secret of reading between the lines, and is indeed so generous in what he himself brings to his study, that he continues to reflect upon what he has read, perhaps long after he has laid the book aside'.

Although practices vary between scientific disciplines, in general the academic literature 'genre' has adopted very different codes from those of Literature, including rather rigid conventional guidelines for structuring research articles which typically contain an abstract, a literature review, a methodology section etc. In addition, academic writers' commonly try to make their core message as explicit as possible, clarifying their intentions and purposes from the start and guiding their readers in their understanding of the text by using definitions and illustrations aimed at reducing the 'noise'

in the communication to a minimum. Contemporary guides to publishing articles in academic journals explicitly invite authors to limit the readers' interpretive agency as strongly as possible (see Kociatkiewicz and Kostera, 2019 for a critique of such prescriptive guidances).

Academic writing has thus a style of its own and scientific publications are assessed using a specific set of criteria including clarity, plausibility, precision etc. Yet, all academic texts are not necessarily separated from 'Literature' by an abyss (Czarniawska, 1999). They stand apart from other genres by using specific signaling devices (numerous references, scientific jargon, endnotes etc.) which are not evenly distributed throughout the text. For example, in qualitative research articles and chapters in management, genre signaling devices tend to be fewer in empirical sections, making long passages from these documents look closer to short stories (Literature) when considered in isolation. This article suggests considering empirical sections of qualitative research articles in accounting as potential independent pieces of Literature readable on their own.

Deliberately selecting extracts with a reduced presence of the canons of the academic genre allows for a different reading experience. By removing some of the signposts that make an academic piece of writing recognizable as being scientific, it is possible to allow the reader to apply a different set of criteria when reading it. The objective is to channel the attention and efforts of readers away from a careful hermeneutic process intended to grasp the authors' original intentions and towards a more 'metonymic' reading (Barthes, 1986, p.59) characterized by open associations, contiguities, and cross references. Indeed, if scientific texts ambition to guide their readers without detours towards a shared understanding narrowly specified by their authors, literary texts operate in an 'indirect manner' (De Cock and Land, 2006, p.525) inviting more creative interpretations. There is indeed no impropriety in interpreting literary texts differently from the authorial intent (Barthes, 2006). Readers of Literature are invited to compose a personal understanding of the message they receive, one that is not limited to the acquisition of information and documentation but also constitutes an aesthetic experience (Thomas 2008). They immerse themselves in a flow of associations (Barthes, 1986, p.29) making use of 'blanks' (Iser, 2006, p.394) and short pauses for connecting elements of the text with their own reasoning and experiences. The meaning of a literary text is thus the reader's personal response to it (Fish, 1980) and reading Literature is equivalent to producing another (non-written) personal text each time (Barthes, 1981).

By omitting the sections that are most influential in framing the readers' minds by providing them with precise definitions and explicit research questions, a lecturer can limit the prevalence of indications about the original intentions pursued by academic authors and reinforce the need for students to bring their own meaning and experience to the text. The pedagogical ambition is not to ascertain that students can precisely deliver the original message conveyed in the article but that they articulate elements of the empirical section with their own experience, and eventually the

experiences of other students. Education does not merely aim at transferring knowledge but develops an understanding which requires a process of meaningful connections between pieces of information gathered from multiple sources (Knight and Willmott, 1999). Reading and discussing a variety of stories can help students gain a richer understanding of life situations as they connect the events unfolding before them while reading with a growing body of experiences including their own, those gained from earlier readings, and the ones shared by others during in-class discussions.

Such pedagogical practices must be supported by adequate instructions from lecturers who will isolate extracts from carefully selected articles chosen for the richness, originality, and readability of their empirical sections. The main requirement is for selected articles to have empirical sections written in such a way that 'full' stories, i.e. stories with characters, plots and events, are conveyed when read as stand-alone pieces. Stories likely to be perceived as original enough to arouse curiosity because of their historical settings, uncommon characters or unexpected events are to be privileged to foster engagement from students. This process of selection is necessarily quite personal. For example, I made sure I would only select articles with empirical sections containing stories that I could relate to my own experience as a young graduate working as a management accountant in a large corporation for two years before joining academia, assuming that it was an indication that my students would be likely to connect the narratives with their own limited work experience too. Indeed, the article's invitation to transform reading practices of empirical sections of qualitative accounting research is only meaningful when targeted at students with some prior work experience, and the relevance of choices made regarding the reading list can only be assessed *ex post* judging from the quality of in-class discussions.

4. The context of the case

The teaching experiment I am referring to in the rest of the article was introduced as part of an existing core post-graduate module named 'Management control, governance and strategy.' The module was a component of the final year curriculum for Master students enrolled into the management control specialization of a French business school. The module comprised of 30 hours of in-class face-to-face interactions delivered over 10 weekly classes of three hours each. The language of teaching was French but most reading resources were in English as all students (about 40 of them) had a good command of the English language. The module teaching load was shared between three lecturers. My lectures covered four sessions while the other six classes were delivered by the other two lecturers on topics including governance institutions and regulations and the strategic dimension of management control (e.g. Balanced Scorecards and dashboards). I contributed to this module from 2012 to 2015.

All students were between 22 and 25 years of age. A majority had attended the French 'grandes écoles' preparatory classes for 2 years (with a curriculum typically including philosophy, history, mathematics and foreign languages) while the others had completed a bachelor degree either in economics, management, law or foreign languages. All of them had already worked for 6 to 12 months. A large majority had been employed either by auditing firms or corporate finance departments of large organizations.

5. Illustration of a pedagogical use of management accounting research literature as Literature

5.1 Session 1. Introducing the method

The first session made it very clear to students that they were to expect an unusual pedagogical approach to teaching management accounting in 3 of the 4 sessions under my responsibility. I told them that they would read more, talk more and use their calculator less than in most other classes. I mentioned that the lectures would require personal engagement to link the content of in-class discussions with their own experiences, notably the ones gained during their time working in organizations. I also reassured the students by telling them that if everything went according to plans, the course was designed to be a fruitful and original learning experience, but if not, adverse consequences would be minimal. I informed them that one third of the 2-hour final written examination for the module was linked to my lectures and that the assessment would be of a 'traditional' type, involving technical skills planned to be taught and extensively practiced in Session 3. This was an invitation for them to embrace the other three lectures (sessions 1, 2 and 4) with an open mind, not having to worry about performance evaluation.

About half an hour was spent advocating in favor of in-class discussions that would deliberately attempt to address topics related to feelings and emotions which are usually absent from programs in management accounting. As an illustration of this kind of interactions, I used a slide (Figure 1) to discuss with students their understanding of the concept of 'love.' This slide introduced the method that consists in reading parts of research articles (sometimes as short as the epigraph) before discussing them in class. It usually led to exchanges about the polysemic and contextual nature of concepts as common and taken-for-granted as 'love'. I explained that we would do the same type of collective exercise to discuss other crucially important immaterial notions such as 'management', 'governance' and 'control' and that it was likely that, just like with 'love', the outcome would be to broaden our understanding and accept the coexistence of different perspectives. The purpose of this initial exchange was also to signify that my contribution as lecturer on such topics was not necessarily superior to their own views and that there was no final answer or solution to close the debates.

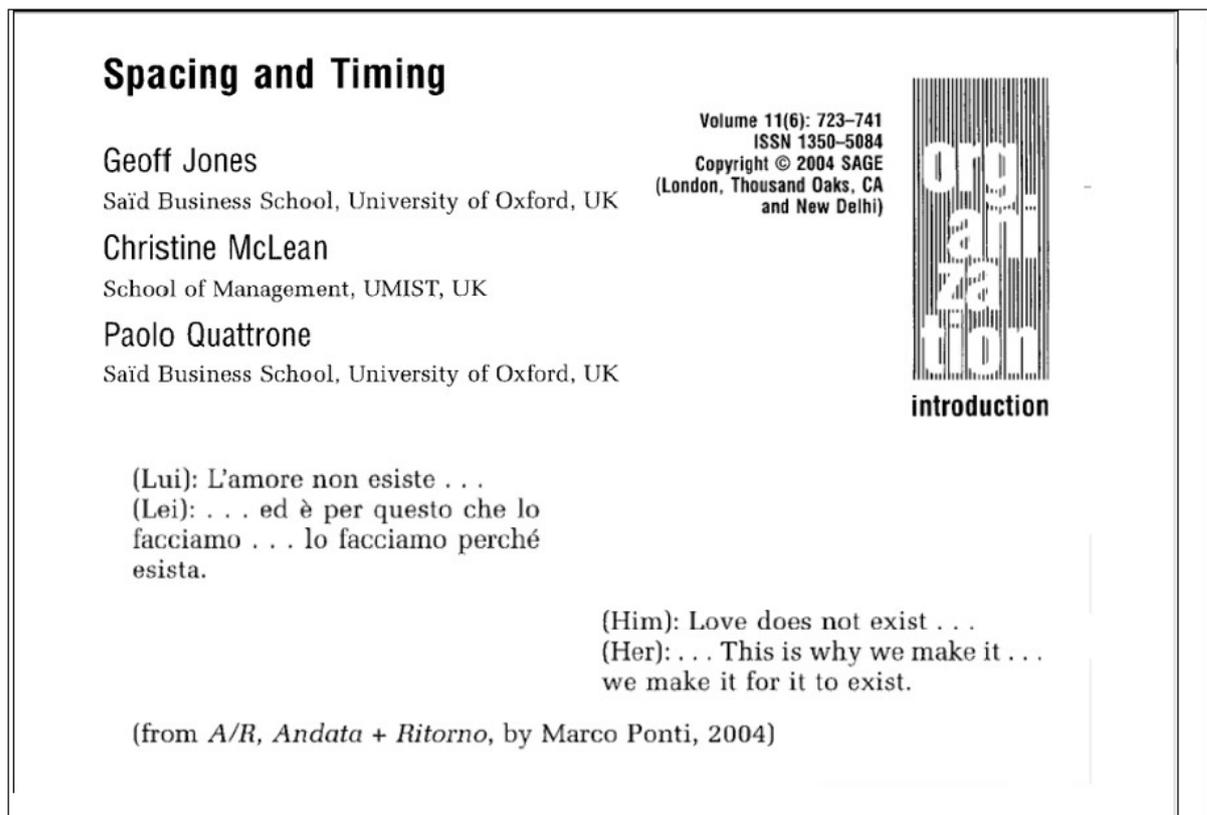


Figure 1. Introduction slide, session 1.

The slide presented in Figure 1 is a composition reordering elements of the original front page of the Jones et al. (2004) article. Although I did not realize it at the time, it is likely that the design of Figure 1 contributed to legitimize my pedagogical strategy by displaying connections with authors from prestigious universities who did not refrain from quoting movies in academic journals (see Section 6.2.).

Another key message in session 1 was to encourage students to read in preparation for our future discussions. Figure 2 shows a slide used to prompt them to engage with parts of Quattrone (2004) ahead of session 2. The point was to trigger their interest and curiosity so that they read pp.654-658 and pp. 667-671 of the article for the following week. With that objective in mind, the dots in Figure 2 were added to the original image capture (p.658) as part of an animation on Power Point bringing the old accounting technology of counting sins 'back to life'. This unexpected and original accounting practice stimulated students' desire to find out more about alternative purposes of common bookkeeping techniques. This 'animation' illustrates how accounting, despite its quasi-exclusive modern association with money, specialist software and professional qualifications, is actually an old practice concerned with writing and counting things of importance. It should therefore be no surprise that, in addition to the economic resources of the Order, Jesuits were interested in precisely counting sins. The text in Figure 2 says: 'what to take into account?', 'the Jesuits and accounting for sins', 'from Sunday (the biggest G) to Saturday, a dot for each sin [twice a day]'.

Que prendre en compte?

- Les jésuites et la comptabilité des péchés



Du dimanche (le plus grand G) au samedi.
Un rond pour chaque péché...

Fig. 2. Accounting for sins (source: Geymonat, 1970).

Figure 2. Slide 'What to take into account?', session 1.

More generally, Quattrone (2004) tells the story of the emergence of a hierarchical and bureaucratic organization (the Jesuit Order) that proved highly reliant on various accounting and reporting techniques to face its rapid expansion over the second half of the XVIth century. The first sentence of the empirical section sets the tone by presenting precise historical information about the origin of the Order, but it also includes enough Latin to immerse the reader in a distant past likely to sound intriguing, original and even perhaps a bit mysterious: 'The Society was founded by Saint Ignatius of Loyola (1491–1556) in 1539, and received the formal approval of Pope Paul III through the Papal Bull *Regimini militantis Ecclesiae* on the 27 September 1540 (...)' (p.654). The most pressing issue faced by the Jesuit 'General' (Ignatius of Loyola) was the rapid growth of the Order's membership and its remarkable geographical expansion that 'engendered management problems [including] the problem of co-ordinating its pedagogical and missionary activities with the more mundane but equally pressing economic aspects of its work' (p.656). Among the solutions implemented to control the fast-growing organization were directives regarding the correspondence between the central administration of the Order in Rome and the Provincial Colleges including rules that 'strictly prescribed the contents (i.e. the matters to be treated and their order of importance), the modalities (i.e. a standard format in ordinal points to be replicated in the following correspondence), and the timing (e.g. the periodicity) of all correspondence between the centre and the periphery' (p.667). In particular, the article depicts how the use of two separate catalogues (i.e.

books) allowed Jesuit authorities in Rome, and them only, to make informed decisions based on their appreciation of individual member's performances. Indeed, each Jesuit College across the world kept two catalogues, one that contained a nominative list of all members of the College associated with a personal numerical tag, and another where the same tag was linked to the evaluation, from *malus* to *optimum*, of each Jesuit along 7 dimensions (ingeniousness, intellect, prudence, experience, ability to profit from studies, character, and talents). The two catalogues were circulated separately towards Rome where they were finally rejoined and read together side-by-side by higher authorities. Such accumulation of information in Rome granted enormous power to the hierarchy since 'through the accurate and recursive process of accumulation of information on the Jesuit members, Colleges, and Provinces, the General could now see them [all], at leisure in his own office in Rome without any pressing need for visiting them' (p.671). In preparation for session 2, I would tell the students about the importance of those two catalogues as a nice illustration of the challenges associated with data collection, data centralization and data confidentiality. I would also invite them to draw parallels with contemporary instruments, including information technologies such as Enterprise Resource Planning (ERP) systems, that are central features of the daily working environments of most controllers and auditors.

The first session was considered a success if I had managed to make the students accept to talk about love and accounting for sins as part of a management accounting class.

5.2 Session 2. Tell me what you count and I will tell you who you are

The second session started with a discussion based on the students' reading of extracts from Quattrone (2004). The conversation would address their appreciation of what counts for individuals and organizations, including money, sins and individual qualities (like for the Jesuits) but also more contemporary matters of concerns such as workforce diversity and carbon emissions. Exchanges between students about what indicators were perceived to be most important in the organizations they had worked for were quite rich. For example, students with prior experience working as assistant controllers in production sites of industrial firms would mention the role played by safety and quality performance measures. Their views were then contrasted with the experience of those employed in audit firms where they were mostly concerned with time sheets filled-in after each mission. Discussions between students typically echoed some of the elements mentioned in Quattrone (2004) such as the urge Jesuits (but students as well) felt to rely on precise figures 'to see if the situation had improved or worsened over the course of the day' (p.657). Students also raised topics that appeared 'between the lines' of the article, including the different moral principles implicitly supported by specific metrics. In-class discussions would commonly address the values associated with precisely measuring the 'likes' on social media, the distance walked in a day, or the average grade obtained after

an exam diet. Students' practices were contrasted with the Jesuits' habit to count their sins twice a day in an attempt to identify the moral and ethical considerations behind the different habits. Most interesting were also in-class discussions on the consequences of having different sets of measures of equal importance within a single institution. This proved an opportunity to learn from the experience of students with knowledge of different departments within the same organization and the role specific indicators had played in the creation of different communities of workers with sometimes conflicting relations. For example, two students with prior experiences working respectively for the finance department at headquarters and for the decentralized management accounting team of the main factory of an airplane manufacturer, once shared with the classroom the tensions, misunderstandings and even resentment they had lived through being caught in an 'us against them' situation defending different values (financial vs industrial) grounded on different measures (budgets and costs vs quality and deadlines). Such discussions prompted collective reflections about the multiplicity of potentially conflicting performance measures within organizations, and encouraged all participants to experience, in an effort of imagination, the different viewpoints and rationales coexisting in large corporations.

Session 2 also included a short introduction to Callon's (1986) story of the domestication of scallops in the St Brieuc Bay. Callon's paper is highly theoretical, but some sections have hardly any academic references and narrate the efforts from a team of three researchers to restore the population of French scallops (also known as *Pecten Maximus*) following years of overfishing. This reading would typically take place in-class, giving students enough time to read together, ask questions and then discuss. Callon's empirical section (1986) presents the scallops as a 'very sought-after gourmandise' and an important source of revenues for fishermen, especially during the Christmas season when 'sales increase considerably' even though 'prices are spectacularly high' (p.201). Because of this huge commercial success, the population of French scallops is dwindling and 'scientists and the representatives of the fishing community [are] assembled in order to examine the possibility of increasing the production of scallops by controlling the cultivation of these crustaceans' (p.202). It is indeed reported that scallops are being intensively cultivated in Japan and the question is therefore simple: 'is this [Japanese] experience transposable to France and, more particularly, to the Bay of St. Brieuc?' (p.203). The narration's 'starting point' is the moment when 'the three researchers have returned from their voyage to the Far East' (p.203). It is accompanied by a short introduction to the main characters: The fishermen of the St. Brieuc Bay who 'fish scallops to the last shellfish without worrying about the stock' (p.204); the scientific community that 'know[s] nothing about scallops' but is 'interested in advancing the knowledge' (p.205); the scallops themselves whose population is on the verge of extinction; and the three researchers who 'seek to advance the available knowledge concerning a species which had not been thoroughly studied before' and who hope to see *Pecten*

Maximus 'accept a shelter that will enable them to proliferate and survive' (p.205). In short, Callon's summary of the situation is that 'a Holy Alliance must be formed in order to induce the scallops of St. Brieuc Bay to multiply' (p.206).

The narration is not deprived of drama (e.g. 'Like in a fairy tale, there are many enemy forces which attempt to thwart the researchers' project... A veritable battle is being fought.' (p.211-2)) and humor (e.g. the support from scientific colleagues is obtained provided that 'the existence of previous work be recognized... Our three researchers accept ironically noting that all *bonafide* discoveries miraculously unveil precursors who had been previously ignored' (p.213)). The researchers' main tactic in their quest is to 'pay particular attention to the number of anchorages [of scallops' larvae]', to carefully 'register these numbers on sheets of paper [and] convert these figures into curves and tables' (p.215) and to use this data 'to speak legitimately for the scallops of St. Brieuc Bay' (p.216). The story nicely illustrates the role played by figures, graphs and other management visuals for being heard, trusted and followed by others. The researchers' recommendations are supported with graphs and metrics (illustrated in Figure 3) showing that the scallops seemed to be happy with their new nesting nets, and likely to deliver in time publishable scientific results and profitable fishing resources.

In-class discussions did not try to develop an understanding of Callon's 'sociology of translation.' Exchanges would nonetheless address Callon's notion of 'spokesmen' and raised such questions as 'who is speaking authoritatively?', 'in the name of whom?' and 'why?' They also departed from the article to discuss how and why I (the lecturer) could speak on behalf of Callon in the classroom, and how and why they (the students) had also spoken for others in their former employment using their formal job positions, their expert knowledge and their extensive access to data. Students would make parallels between the researchers talking on behalf of the silent scallops and their own experiences as controllers having to comment on reporting figures, not realising at the time that, by doing so, they had been talking on behalf of absent others (shopfloor managers, clients, branch managers etc.) who they often had never met but whose activities were made visible to them in the accounts. Such discussions revealed how students drew analogies between their work as accounting experts and the work of researchers in biology, in particular regarding the responsibilities associated with speaking for those who cannot voice their interests and preferences, even if they often are the ones with the highest stakes.

I kept for the end of the session the passage revealing the dramatic final fate of the scallops treacherously harvested by fishermen, without prior concertation with the scientists. Indeed, the last sub-section of Callon's empirical part is titled 'Dissidence: betrayals and controversies' and narrates how the 'experiment results in a catastrophe' (p.219). Indeed, the few scallops that have successfully been cultivated 'after being regrouped at the bottom of the bay in an area protected by a concrete

belt, are shamelessly fished, one Christmas Eve, by a horde of fishermen who could no longer resist the temptation of a miraculous catch' (p.220). This usually brought a dramatic conclusion to whatever discussions had taken place previously and increased the chances that everyone would leave the classroom with a smile and lasting memories.

Pecten Maximus dans la baie de Saint-Brieuc

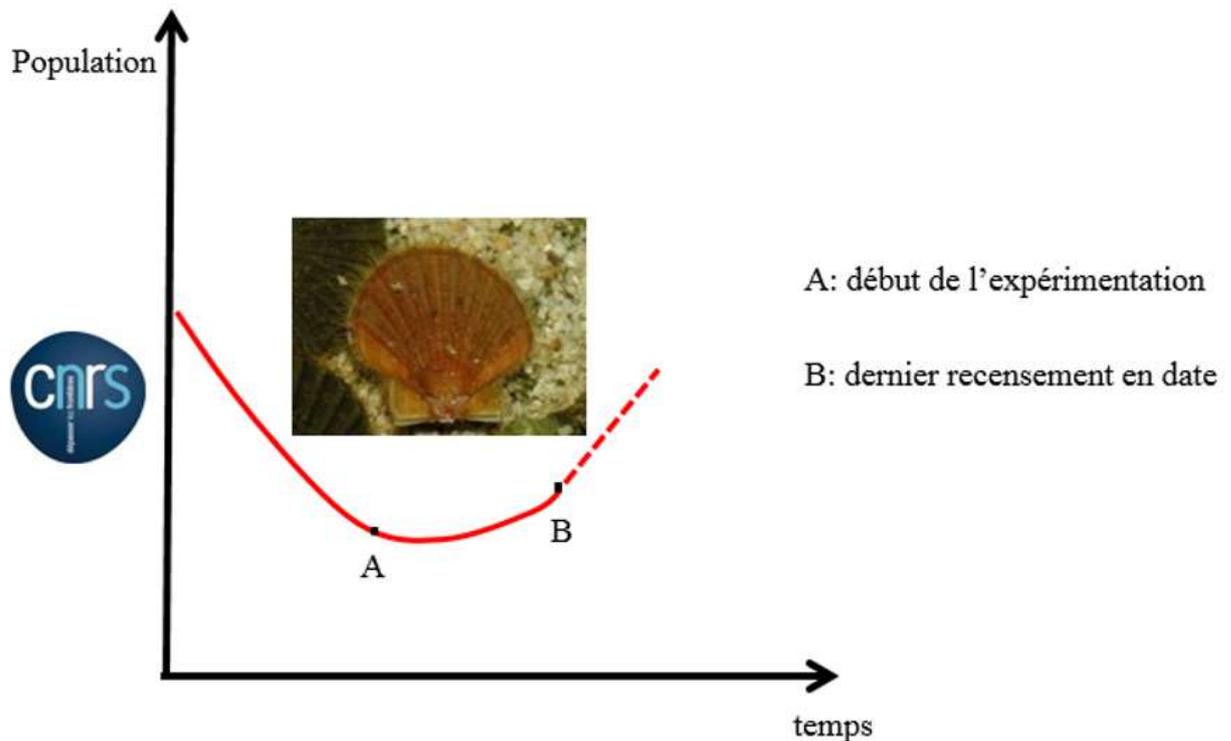


Figure 3. Slide 'Pecten Maximus in the Saint-Brieuc bay', session 2.

The session would close with a reminder that session 3 was very different from the previous two and that students would need their calculators.

5.3 Session 3. Back to teaching management accounting in the usual way

This session was a temporary return to teaching as usual. The lecture topic was on inter-company consolidation and transfer prices. These two topics had always been part of the module and were not covered by my other two colleagues. Several exercises related to the preparation of consolidated accounts mobilizing transfer prices based on standard and actual costs were done in-class. It was also reminded that the sub-section of the final examination dedicated to my lectures would be an exercise of this kind. Preparation for session 4 was to practice a sample of previous years' examinations but also to read pp.23-25 of Puyou (2014²).

5.4 Session 4. The reason of emotions and the (ir)rationality of abstractions

As little time as possible was dedicated in session 4 to answer students' questions regarding previous year's examinations. Once their concerns had been addressed, a discussion about Puyou's (2014) chapter was introduced using Figure 4. This picture is taken from the 'Mad tea party' chapter of the original edition of Alice's adventures in Wonderland (Carroll, 2006/1865), a novel from which several quotes are used in the chapter. The drawing illustrates the moment when Alice understands why the Mad Hatter and the March Hare are continuously drinking tea. The two characters move around the table from one chair to the next in order to drink from clean cups, never taking the time to do the washing up, simply because their watch stopped at tea time. Their behavior is therefore entirely informed by the (broken) tool they use while they ignore their feelings, including the fact that none of them is thirsty anymore.

A Mad Tea Party



Figure 4. A mad tea party, session 4.

Usually, in-class discussions would then gradually move away from the situation in Wonderland and address the practices at Airshop³ (Puyou, 2014). Airshop is an airport retail organization where 'members communicate but do not meet' (p.20). The company's headquarters rely extensively on digital software solutions to control operational activities reducing the need and opportunities for face-to-face interactions. In particular, several controllers in charge of performance reporting for the

salespoints situated in the various airport terminals are obsessed with the calculation of sales per passenger ratios. They ignore the indicator's limitations, including the fact that it does not account for the distance between salespoints and security check areas, putting all boutiques on an equal footing in terms of performance evaluation, when in practice some are much more accessible to clients than others. The situation is denounced as unfair by many operational managers who are not listened to. As onsite workers are subject to abstract evaluations that they consider utterly inappropriate, they welcome the decision by some management accountants to finally visit the salespoints and experience by themselves the gap between their models and actual practices. In-class discussions would evoke how such a move, justified by the desire to better adapt accounting measures to the actual daily operations, also testified of the importance given by some 'finance people' to the operational managers' point of view and constituted a necessary condition to restore communication.

In-class exchanges could then depart from the Airshop case and address accounting figures' capacity to accurately describe the working conditions of employees but also their tendency to prescribe actions sometimes seen by workers as absurd or unreasonable. On several occasions, students evoked situations in which they had felt like pursuing a different course of action than the one encouraged by imperfect metrics. For example, former assistant auditors shared their experience of being exhausted from working extra-long hours, breaching legislations on working time for the sake of reaching productivity targets that they felt were detrimental to the quality of the audit work. Their stories, and the one from the article, were good ways to put all students into the shoes of those subjected to performance measures, working extensively to keep abstract indicators in line with expectations with little consideration for their feelings.

5.5 Students' reactions to this pedagogical experience.

The few anonymous comments received from students via the school's online module evaluation questionnaire were rather positive. They mentioned that the lectures had 'made us [the students] think with other tools than mere numbers [...] It helped us to adopt a broader understanding of the issues we may have to face later as professionals.' Some other students mentioned that these sessions had been 'very interesting and rich'; that they 'departed from the beaten tracks' and offered 'a different approach'. These comments point to an important benefit from the literary turn known to trigger original reflection (Czarniawska, 1999). In addition, several students also wrote that those sessions had been 'very pleasant' and 'a breath of fresh air in the week'. By making classroom experience more entertaining than more traditional pedagogical practices, and perhaps even more 'joyous' (Kociatkiewicz and Kostera, 2019, p.114), another benefit from this course may be to facilitate the long-term impact of education since enjoyable experiences are more likely to be remembered long after leaving the classroom.

The purpose of this pedagogical experiment was to prevent students from considering management accounting techniques as constitutive of a set body of ready-made solutions to be applied indiscriminately in all circumstances. The point was not to 'discover' the framework and conclusions used in the original articles but to promote singular productions of meaning by students. As a consequence, students were put into active learning mode - recombining stories from their readings and from other students with their own experiences. Success was when multiple viewpoints were articulated in the classroom, completing, contrasting and enriching each other. By upsetting the canonical structure of research articles, putting empirical illustrations first, this method fostered open discussions encouraging critical thinking and reflexion.

5. Discussion

6.1 Using academic literature as Literature and business cases together

Accounting educators make extensive use of business case studies. Similitudes in intentions and objectives between pedagogical case studies and teaching to read empirical sections of research articles as Literature are apparent. For example, Barnes, Christensen and Hansen's seminal book *Teaching and the case method* (1994) shares at least three important ambitions with the present article. Firstly, it is clear right from the dedication that the authors are committed not to separate reflection from affects in the pedagogical process:

'To Fritz J. Roethlisberger. Who taught us to listen to thoughts as well as words, feelings beyond ideas, and to ever seek the understandings of both heart and head.'

Secondly, the authors quote Dewey in support of a pedagogy attentive to reciprocal learning experiences, one in which 'teachers and students should share as partners the responsibilities and privileges of learning' (p.5). Thirdly, they call for 'scholarship in teaching' and notably see classroom interactions as offering good opportunities to use scholarly skills such as 'the courage to expose one's ignorance as well as insight, to invite contradiction as well as consent' (p.6).

Among the expected benefits of business cases are their immersive qualities: 'Instead of passively listening to lectures and taking notes, you dive into real issues, make and defend real decisions, feel the pressure and take action. Just like you would in a real business' (Ivey Business School website, 2017). Good cases are those offering 'a description of an actual situation, commonly involving a decision, a challenge, an opportunity, a problem or an issue faced by a person (or persons) in an organization' (Mauffette-Leenders et al., 1997). A central objective is thus to allow students 'to step figuratively into the position of a particular decision maker' (ibid.). Students are encouraged to analyze situations, develop alternatives, choose plans of action and implementation, communicate and defend their findings in small groups and in class. Importantly, they are not provided with all the data they

need to make up their minds in order to ‘convey the ambiguity present in business situations’ (Ivey Business School website, 2017).

Unlike business cases which commonly ask students to look for solutions and to make explicit choices (Young and Annisette, 2009), reading Literature provides them with thick descriptions of a reality to experience *not* as participants. Literary works make things ambiguous not merely due to a lack of data but primarily because situations are rendered ‘more complicated’ (Kundera, 1986, p. 36) in part due to an excess of information. Part of the originality of being a reader, not an actor, is linked to the fact that readers typically know more than the characters themselves. This privileged position with better access to information does not make the life of students/readers easier. On the contrary, it compels them to follow different agendas simultaneously, discovering the possible implications of each new development for a variety of characters with particular and unique viewpoints. Readers of stories may not be immersed into specific roles but they can be active nonetheless. In particular, because students knew that the reading material would be the starting point of in-class discussions, they were encouraged not to be passive recipients of information but to connect what they read about with their own knowledge in preparation for the lectures.

Understanding *why* things unfold the way they do is as important as finding out *how* one should react in a given situation. The absence of decision-making requirement is particularly favorable to teaching the practice of reflection which involves a careful interpretation of others’ experiences (Moberg and Calkins, 2001). Walking out of the classroom, students had not solved wicked problems that had happened in the past but they had witnessed and discussed complex situations, understanding their context, the technical, social, and historical dimensions shaping events, while remaining unable to do anything about them. This contrasts with the case method and contributes to develop different analytical skills, complementary to the ones provided by business cases.

6.2 Some benefits of using empirical sections of academic publications instead of novels

Master students enrolled in a specialization course tend to be much worried about their employment prospects. I thought many more of them would express concerns with the relative lack of emphasis on accounting techniques in my lectures. I was positively surprised by the absence of complaints about spending time on pedagogical material likely to be perceived as not directly relevant to their immediate job prospects. This might be explained in part due to a particularity of the course material. Although my lectures were built on stories, all narratives were introduced into the classroom through the intermediary of scientific publications. The hybrid nature of the texts discussed, telling stories but sharing a common scientific background, may have had three important benefits.

First, the forum offered by my few sessions may well have inadvertently benefitted from the legitimacy associated with scientific publications among the population of postgraduate students. It is

certainly not neutral to refer to texts written by academic researchers working in prestigious universities and printed in renowned scientific journals when urging students to read short stories. The origin of the extracts mobilized in my class was commending attention from participants enrolled into a curriculum in management. The readings were treated with a consideration similar to the one granted to other legitimate pedagogical material (e.g. business cases) while offering more of a literary experience. As a result, the chosen extracts conveyed simultaneously something of the authority of science *and* of the wisdom of Literature.

Second, the risk identified by Fish (1980) of seeing various personal interpretations develop into an endless proliferation of competing views was considerably reduced by the explicit expectation to share one's personal conclusions with the community of other classmates. Although the reading was mostly done in isolation, the pedagogical process involved a community of readers collectively engaged in meaning production. The guidelines asked students to privilege personal interpretations and encouraged them to be attentive to the aesthetic and cognitive qualities of the texts (Barthes, 1977). This open attitude towards the texts was further encouraged by a selection of articles presenting stories from the distant past (e.g. the Jesuit Order in 16-17th centuries), involving uncommon characters (e.g. scallops) and mixing tales with case studies (Alice's adventures in Wonderland and travel retail). Students were therefore induced to draw parallels between the article's stories and their own experiences, but they also had to articulate their views into narrations shared with other students. An important aspect of the lectures was the students' efforts to build their own narratives into a sequence of events able to convey their personal experience to others. Those who staged themselves giving accounts of their reading activities to an audience of fellow students practiced an essential aspect of how we make sense of things (DeCock and Land, 2006). The ambition to build on each other's accounts developed into complex narratives building from diverse, sometimes contradictory, experiences as illustrated by the case of the two interns that had occupied positions in conflicting departments of the same organization.

Third, although I welcome attempts to reduce the asymmetry in the relations between teachers and learners, it is also important not to put lecturers into very uncomfortable positions. For lecturers in management accounting, it can be intimidating to speak authoritatively about literary texts they don't *formally* know about. I experienced it myself on several occasions, talking about my understanding of Lewis Carroll's work (a complex and multi-layered work by excellence) in front of more qualified audiences (e.g. philosophers or mathematicians). Animating classroom discussions on stories which had been written for a management accounting audience provided me with greater confidence by safeguarding and building upon my identity as a management scholar.

6. Conclusion

This article builds on existing academic literature calling for a substantial shift in accounting pedagogy (e.g. Burns et al., 2004). It is an invitation to engage in the classroom with existing academic literature on accounting in a different way. Its main argument is that narratives taken from qualitative research publications are precious resources for educators eager to convey the richness and complexity of situations involving accounting practices while offering students the possibility to accumulate experience via readings and discussions. Stories from empirical sections of research articles share with business cases the fact that they are based on real-life business situations. They also share with novels the particular position of the powerless readers, unable to intervene, but experiencing events through a panoply of characters. They are unique in offering this combination along with scientific legitimacy associated with academic journal publications for an audience of management graduates. The objective of such a teaching method is not limited to increasing students' knowledge of accounting standards and procedures but also to include the discussion of puzzling situations to foster intelligent learning processes and reflection (Wismann, 2012).

A danger to accounting pedagogy (according to me) and to Literature (according to Kundera) is to provide simple and quick answers 'even before any question is asked' (Kundera, 1986, p. 30). Too often are accounting and management accounting practices reduced to mere tools providing definite answers to the same questions: 'what is the level of profit?' and 'what is the company's worth?' Although such questions may be considered important and legitimate, the 'unquestioning of taken for granted values' is the exact definition of dumbness (Kundera, 1986, p. 195, my translation). In this context, reading empirical sections of accounting research articles can complement existing pedagogical practices in fruitful ways.

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¹ In this article, 'stories' and 'narratives' are used as synonyms.

² Although published in 2014, this chapter had actually been available online since 2009.

³ A pseudonym.