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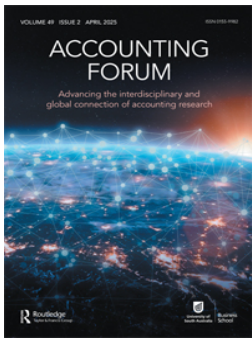
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To cite this article: Michele Bigoni & Waksh Awais (2025) “I am no longer part of this rat race”: student resistance to neoliberal accounting education in Pakistan, Accounting Forum, 49:2, 472-497, DOI: [10.1080/01559982.2024.2309595](https://doi.org/10.1080/01559982.2024.2309595)

To link to this article: <https://doi.org/10.1080/01559982.2024.2309595>



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“I am no longer part of this rat race”: student resistance to neoliberal accounting education in Pakistan

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ABSTRACT

Studies of accounting education have exposed the link between traditional ways of teaching accounting and neoliberal beliefs. Nevertheless, the perspectives of students are yet to attract a level of attention that is consistent with their crucial role in the accounting education system. Drawing upon Scott’s understanding of “infrapolitics” and resistance, the study investigates how students make sense of neoliberal accounting education and react. Interviews with students at five highly regarded universities in Pakistan show how the former are aware of the challenges posed by neoliberal approaches to accounting education. By investigating the under-explored context of Pakistan, this study enhances understanding of power and resistance by illuminating how accounting students perceive neoliberal values taught in higher education and resist their inculcation. The study focuses on less obvious forms of resistance, showing how allegedly passive actors as students may well be resisting neoliberal principles enshrined in accounting education in unobstructive forms.

ARTICLE HISTORY

Received 25 April 2023
Accepted 20 January 2024

KEYWORDS


Accounting education;
neoliberalism; Pakistan;
resistance; Scott

ACCEPTED BY

Carol Tilt

1. Introduction

Accounting higher education has been conceived in the literature as an instrument of neoliberalism (Alawattage et al., 2021; Moore & Rao, 2023; Wong et al., 2021). It uploads a “hidden curriculum” as universities function as quasi capitalist organisations whose main role is to supply labour to the capitalist production machine (Martin-Sardesai et al., 2021; Wong et al., 2021). Students are encouraged to side with the interests of private entities and markets (Boyce, 2017; Moore & Rao, 2023), which is achieved through the adoption of a monologic approach to education that emphasises technical-based learning that is isolated from the contextual, environmental and social dimensions of accounting (Boyce et al., 2019; Carnegie et al., 2021; Humphrey & Gendron, 2015). Students rarely encounter any progressive theories and understandings of

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society that act as a counterweight to the dominant concepts of competition and profit maximisation (Gray, 2019).

Students are seen as rather passive recipients of information who are mainly concerned with learning techniques and have little interest for critical thinking (Gray & Collison, 2002; Moore & Rao, 2023). Accounting students can be a fundamental, often unaware part of the neoliberal machinery of power. Unquestioning acceptance of traditional understandings of accounting as a value free practice and a focus on final grades rather than on what is being taught facilitates the smooth reproduction of dominant neoliberal beliefs. However, as more active and socially aware learners, they can play a disruptive role which could help in promoting new multidimensional views of accounting and its meaning in society (Carnegie, 2022; Carnegie et al., 2021). Capturing accounting students' interpretations of, and reactions to, what they are taught is therefore important to challenge orthodox pedagogy infused with neoliberal priorities and broaden accounting curricula. Nevertheless, with a few exceptions (Baker & Wick, 2020; Bérubé & Gendron, 2022; Chabrak & Craig, 2013; Wong et al., 2021), the perspectives of accounting students on their education, especially of those living in developing societies, have not yet been given a significant presence in the accounting literature. The paper seeks to address this oversight by answering the following question: how do accounting students undertaking higher education in Pakistan perceive accounting education in their country and react?

Pakistan is an interesting site for investigation. As a former British colony, it has imported many Western practices, including in accounting education,¹ which is structured and delivered based on the model of the former “motherland”. These practices, which have little regard for local circumstances, are an important means to ensure the committed allegiance of future elites to the neoliberal values propounded by the West. To gain a perspective of how students reflect on the type of education that they are offered, semi-structured interviews with 20 students in accounting at three private and two public highly regarded Pakistani universities have been carried out. Participants were identified by means of a snowballing approach and consisted of mature students who had been exposed to a variety of accounting courses and had therefore a good understanding of accounting education.

The study draws upon Scott's (1985, 1989, 1990) work on “infrapolitics” and practices of resistance, which focuses on dispersed, everyday actions of individuals that are seemingly invisible to most in society but challenge unequal power relations. In contrast to large-scale actions such as political demonstrations or open rebellions, much of this resistance is hidden from the powerful and therefore constitutes what Scott refers to as “hidden transcripts”. By embracing Scott's conception of infrapolitics the actions, thoughts and feelings of students are interpreted not simply as neutral, meaningless acts, but potentially as means of soft resistance that challenge dominant values and create dialogue and emancipatory spaces.

The study offers three contributions. Firstly, it gives voice to accounting students whose perspectives have not had sufficient representation in the accounting literature. It documents the reflections of Pakistani students who engage with the dominant

¹This study focuses on accounting education in universities. The expressions “higher accounting education” and “accounting education” are used interchangeably.

culture of neoliberalism and draws implications for the development of more progressive understandings of accounting education. Second, the study contributes to the scarce literature on accounting education in developing societies. In particular, Pakistan is yet to attract a significant level of attention by accounting scholars, especially in the field of accounting education (Ashraf & Ghani, 2005). The perspectives of Pakistani students have potential implications for academics, practitioners and policy makers, especially in developing societies where accounting education is divorced from the local socio-political and cultural context. Lastly, the study makes a theoretical contribution by extending Scott's insights to resistance to neoliberalism in accounting education. Seemingly docile actors such as students may be resisting in less obvious ways rather than conforming to dominant discourses. In doing so, the study also answers the call of Drujon d'Astros and Morales (2023), Perray-Redslob and Morales (2023) and Allain et al. (2021) to develop a systematic understanding of resistance in accounting, especially at the micro level and in less explored cultural contexts.

The remainder of this paper is structured as follows. The next section presents the context of accounting education in Pakistan, which is followed by an analysis of the link between accounting and neoliberalism. The subsequent section illuminates Scott's understanding of resistance. This is followed by an outline of the research method. The analysis of students' comments is then developed by exploring how Pakistani students engage with accounting education. The last section discusses the main findings of the work.

2. Accounting education in Pakistan

Similar to the UK model, accounting education in Pakistan is delivered by professional accounting associations or by universities where accounting is taught as part of a degree programme, with the Accounting and Finance degree being particularly important. Traditionally, universities have been considered places where "rigorous" academic training was imparted onto students. Universities and professional bodies maintained a distance from each other, and university graduates were not allowed to enter the accountancy profession directly since practicing accountants place a heavy emphasis on professional qualifications and technical skills. Thus, students who completed a university degree had to undergo all the professional exams and a training period to be a "qualified accountant". Alternatively, students could choose to register with professional accounting bodies to undertake professional training immediately after completing high school.

Now several Pakistani universities have sought accreditations and aligned their content and learning techniques with those demanded by professional bodies to gain maximum exemptions. A Memorandum of Understanding is signed between universities and professional bodies whereby a mapping exercise takes place, with courses offered by universities having de facto to imitate the content laid down by professional accounting bodies. Nevertheless, the exemptions are not granted for all courses and students still have to sit the remaining exams and complete the training period in order to be a qualified accountant.

Our analysis of programme and course contents at the chosen universities shows how they have structured their accounting degrees consistent with Western curricula, especially those developed in the UK. Teaching is delivered entirely in English and no

accounting programmes or courses are offered in the country's official language, Urdu. Books adopted in accounting and finance programmes can be easily found in many Western universities. Among the most popular financial accounting textbooks are Weygandt, Kimmel and Kieso's "Financial Accounting: IFRS" and "Intermediate Accounting: IFRS Edition", whilst in management accounting Drury's "Management and Cost Accounting" and Garrison and Noreen's "Managerial Accounting" are widely used. Accounting curricula are mostly based on the reality of the developed world and the needs of post-industrial societies rather than developing economies.

In the first two years of their undergraduate degree, students are introduced to accounting concepts and formats whereas in the last two advanced accounting principles, especially the IFRS, and techniques are taught. Students are also required to select a number of electives from a wide range of non-accounting courses, from marketing to psychology and history. Assessment methods in most courses are based on class quizzes and exams, although some use individual or group projects, which are often based on large multinational companies.

3. Literature review

3.1 Neoliberalism and accounting

The term "neoliberalism" is often associated with policies and discourses that corner on privatisation, marketisation and deregulation. Their main goal is to open new markets to private organisations, including in the provision of public services (Chiapello, 2017; Harvey, 2005). The state should refrain from intervening in market mechanisms as laissez faire ensures the optimal allocation of capital and leads to improved welfare for all. Consistently, the needs of investors come first for the pursuit of competitive economic self-interest by market participants benefits everyone. The state should limit itself to keeping order, safeguarding property rights, promote competition and provide a monetary framework (Friedman, 1962; Friedman & Friedman, 1980). Nevertheless, neoliberalism requires the allegiance of the state to function. The state plays a central role in creating, maintaining and overseeing free markets. It intervenes to facilitate the emergence of new private providers for key services such as healthcare, education and welfare, including by subsidising them (Cahill, 2010).

Neoliberal policies are intertwined with accounting practices which contribute to their development by operationalising abstract neoliberal concepts such as markets, efficiency and entrepreneurship (Andrew & Cahill, 2017; Mennicken & Miller, 2012). Accounting is part of a conceptual apparatus which ensures that neoliberal principles are seen as natural and desirable (Harvey, 2005). It legitimises decisions by being perceived as a neutral technique, whilst the problems associated with the social impact of accounting are often side-lined in political and academic debates (Carnegie & West, 2005). Neoliberal policies such as privatisation and deregulation are usually reliant on accounting techniques, which paint a favourable image of such policies even though their results remain dubious (Andrew & Cahill, 2017; Bakre et al., 2022). Accountants are implicated in the reproduction of neoliberal beliefs by popularising financialised metrics and accounting techniques that frame social problems within the cold calculative logic embedded in capitalist discourses (Chiapello, 2015).

Accounting constrains cognitive abilities of individuals, who are encouraged to believe that “effectiveness” and “value for money” are measures of responsible governance whilst performance measures are adequate means through which the value of a human being is identified (Andrew & Cahill, 2017; Cooper, 2015). By helping to frame identities within the boundaries of neoliberalism, accounting ensures that individuals “unwittingly collude with power” and imposes a vision of humanity whereby individualism and disconnection from the broader community are considered natural (Cooper, 2015, p. 18).

Neoliberalism has exacerbated inequalities between the global North and South (Graham, 2017). Developing societies are often coerced into accounting reforms such as the adoption of international accounting standards that free capital markets from “local impediments” (Zhang et al., 2012). The consequences of neoliberal reforms have been disappointing for developing countries since they require the latter to “implement self-destructive economic policies” whilst allowing the developed world to exploit their financial as well as socio-cultural resources (Hopper & Tanima, 2017; Venugopal, 2015, p. 176). Nevertheless, international financial institutions continue to encourage the implementation of neoliberal reforms that, while ostensibly promoting efficient government and markets, deny local circumstances and benefit large international corporations (Graham, 2017; Hopper et al., 2017). They hinder the adoption of new accounts which give a presence to local needs and can be used to give visibility to inequalities (Qian et al., 2021).

3.2 Neoliberalism and accounting education

Accounting education can serve as a tool of neoliberalism and create individualistic tendencies in students (Wong et al., 2021). Business schools have been influenced by the business community and have focused on implanting in students the concepts of corporatisation, marketisation and rationalisation (Alawattage et al., 2021; Martin-Sardesai et al., 2021). In accounting education, shareholder value maximisation takes precedence over the social consequences of accounting practices, with the content of accounting textbooks a means of advancing the interests of specific social groups (Ferguson et al., 2006; Sikka et al., 2007).

Neoliberal discourses meant that educators have mainly sought to “produce” efficient students for a global economy, who often neglect their social responsibilities (Sikka et al., 2007). Concepts such as ethics, organisational accountability, social responsibility and environmental accounting have struggled to earn their space in accounting curricula, with educators and students often preferring to focus on the technical aspects of accounting demanded by the market (Deegan, 2017; Gray, 2019; Pan & Perera, 2012). This leads students to believe that technical knowledge is all that is required to become an accountant (Bérubé & Gendron, 2022). The importance of the social and moral dimensions of accounting remains largely unacknowledged and learning takes place in a historical and moral vacuum and is sanitised from scandals and their effects on society (Carnegie, 2022; Hopper, 2013).

Scholars have shown how accounting curricula and teaching strategies are confined to business-centric, technical and algorithmic procedures that rarely give students the opportunity to appreciate the power of accounting (Amernic & Craig, 2004; Boyce et al., 2019). Accounting education has shifted towards a rule-based approach that

favours rote learning and technical, formula-based pedagogy merely to fit the needs of the industry (Humphrey & Gendron, 2015). According to Gray and Collison (2002, p. 813):

accounting education in the universities will produce, it seems, ethically immature, intellectually naïve, ill-educated, non-reflective, uncritical minds who will, by and large, accept what they are given and reproduce what they are given without any critical engagement with it.

Accounting education is significantly influenced by professional accounting bodies and accreditation requirements, which promote a narrow curriculum and hinder more comprehensive approaches to teaching (Bérubé & Gendron, 2022; Hopper, 2013). This has resulted in a generally vocational and technical orientation in accounting education which focuses on detailed accounting procedures and denies a presence to wider stakeholder concerns (Boyce, 2017; Carnegie et al., 2021, 2022). Current approaches to teaching promote self-interest and shareholder value maximisation as natural and desirable, and students are not encouraged to question these assumptions (Collison et al., 2011). Such approaches ensure the silent reproduction of unequal power and economic relations for “teaching students the current rules with insufficient attention to whose interests are served by the rules arguably socializes new recruits to accept rather than critique current institutional arrangements” (Moore & Rao, 2023, p. 2). Academia is producing effective technicians rather than reflective practitioners who seek to alter the current social landscape for universities often conform to managerialist agendas that mirror existing socio-economic arrangements (Boyce, 2017).

New perspectives in accounting education have started to promote change to ensure that future educators do not merely cater to the needs of big businesses and produce money-driven accountants (Amernic & Craig, 2004; Carnegie, 2022). Carnegie, Parker and Tsahuridu suggested adopting a comprehensive, broader and progressive understanding of accounting in accounting curricula (Carnegie, 2022; Carnegie et al., 2021). Accounting should be considered as a “technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature” (Carnegie et al., 2021, p. 69). Moore and Rao (2023) suggested fostering critical thinking early in the curriculum and ensuring that students can reflect on the impact of accounting beyond managerial decision-making.

More politically engaged research has called for the development of new understandings in accounting education that promote a “public interest” as opposed to a “commercial” orientation in the teaching of accounting (Dillard & Vinnari, 2017). Critical accounting scholarship can be used to expose the taken for granted assumptions affecting the functioning of accounting and offer alternatives to the dominant principles of free markets (Bérubé & Gendron, 2022; Boyce, 2017). Academics have experimented with new teaching approaches which give students the opportunity to imagine different roles and understandings of accounting beyond the economics-based perspective that characterises traditional accounting education (Amernic & Craig, 2014; Bérubé & Gendron, 2022; Graham, 2013). Boyce and Greer (2013) noted that exploiting the full potential of imagination and new ideas requires engaging with material structures of power and agency and interacting with cultural traditions and values other than those which gave rise to mainstream accounting. Nevertheless, the corporatisation of

contemporary universities has reinforced their links with neoliberal beliefs, making it harder for such institutions to produce teaching and research that challenge the status quo (Boden & Epstein, 2006). Consistently, Hopper (2013) has advocated for an individual approach to promoting more progressive accounting education, calling academics to do whatever they can in their own courses.

Changes in accounting curricula such as inclusion of sustainability-related accounting procedures (Miller & Willows, 2023), ethics (Boyce, 2014; West & Buckby, 2020) and sociological concepts (Boyce et al., 2019), as well as emphasis on how senior managers need to be made accountable to both capital and labour (James, 2009) can challenge conventional discourses in accounting. It is not only the teaching practices that need to be altered but even the ideologies embedded in them (Deegan, 2017). In order to understand the effects of accounting in the world it is important that a socially critical approach to accounting education is deployed.

4. Theoretical framework

Scott (1985, 1989, 1990) departs from the conventional view of resistance as an organised and structured process that fosters counter-hegemony and promotes socio-political transformation. He focuses on small scale, dispersed forms of resistance which are seemingly invisible but challenge existing power arrangements through routine actions. Scott emphasises subtle yet powerful everyday acts by individuals that “require little or no formal coordination” (Scott, 1989, p. 35). Hence, these acts are not politically articulated, as in the case of rebellions, campaigns or demonstrations, and usually work in the shadows, thereby appearing mundane and ordinary (Drujon d’Astros & Morales, 2023; Perray-Redslob & Morales, 2023).

Foot dragging, evasion, subversion, passivity, false compliance, sarcasm, mockery and gossip (Scott, 1985, 1989) are all different types of “infrapolitics” that produce “hidden transcripts” which challenge specific power structures and create or reinforce different ones. For instance, gossip must not be viewed as simply talking about other people behind their back but as a discussion of group identity within the subordinate group that critiques the powerful. Away from the gaze of the powerholders, the subordinates talk about their own ways of communicating and behaving and develop their own forms of consciousness. Similarly, mockery and sarcasm are not devices of comedy but modes of resistance against the dominant that critically reflect on how society is and how the subordinate group prefer it to be. Hence, to construct their ideal society, individuals often engage in everyday acts such as subversion, flight and avoidance that tackle the accumulation of power. As such, these weapons of the weak are employed not in an explicit and visible manner but “offstage” and in a disguised form (Scott, 1990).

Understanding resistance is complex. Similar to acts of domination, acts of everyday resistance acquire different forms, techniques and tactics. They are “heterogeneous and contingent” (Johansson & Vinthagen, 2019, p. 10) due to ever-changing contexts and situations, with the form of resistance depending on the ways in which power is exercised. Since resistance and power are intertwined and produced in a continuous process, forms of everyday resistance adapt to the situation of the subordinate. According to Scott (1989), the variety of forms of resistance “is nothing more than a mirror image of the variety of forms of appropriation; for every form of appropriation there is likely to be

one – or many – forms of everyday resistance devised to thwart that appropriation” (p. 37). However, these acts in isolation do not define resistance. What makes them an expression of resistance is the opposition to the ideology embedded in the underlying power relationship.

Literature on subtle forms of resistance has presented diverse views to understand the latter’s complexity. A contentious question in this regard is the intention of the individual actor performing the act of resistance (Johansson & Vinthagen, 2019). Scott argues that any definition of resistance must bear at least some reference to the intention of the actors. Those engaged in resistance must be motivated by a political intention or at least possess class-antagonistic consciousness when carrying out the act of resistance. However, others have observed that assessing political intent in everyday acts is almost impossible (Hollander & Einwohner, 2004). Nevertheless, Scott suggests that one can reasonably infer intent from actions. For example,

a peasant soldier who deserts the army is in effect “saying” by his act that the purposes of this institution and the risks and hardships it entails will not prevail over his family or personal needs ... a harvest labourer who steals paddy from his employer is “saying” that his need for rice takes precedence over the formal property rights of his boss. (Scott, 1985, p. 301)

Everyday resistance as envisaged by Scott does not mandate any particular outcome. In the view of Scott (1985), intention and consciousness are superior indicators of resistance than outcome since acts of resistance generally do not achieve the desired goals. Moreover, if resistance is just described as an organised form of action to achieve revolutionary goals, then all that is being measured is the “level of repression that structures the available options” (Scott, 1989, p. 51). Therefore, everyday resistance as mobilised by subordinate groups is not a peripheral or primitive type of resistance but an attempt to avoid the dominant. Lilja and Vinthagen (2018) further discuss how everyday resistance is usually productive in recreating social institutions, communities and political subjectivity in ways that undermine domination but do not achieve complete liberation. These small acts are “ordinary weapons of the relatively powerless groups” (Scott, 1990, p. 29) which do not directly challenge or confront the elite group but are equally real forms of resistance (Courpasson & Vallas, 2016).

In line with Scott, engagement by Pakistani students in actions such as gossip, mockery, sarcasm, subversion and flight from accounting could be seen as an indirect, soft challenge to the neoliberal ideology, a form of resistance taking place offstage.

5. Method

This research is based on a qualitative method and an interpretive methodology (Maran et al., 2023). It has considered accounting students at three private and two public highly regarded universities in Pakistan. These institutions are believed to deliver high-quality accounting education and are perfectly positioned to have an impact on Pakistani society. Their business schools train graduates that will become the country’s political and business elites. Selecting students from a mixture of public and private universities was important to allow for any variation in the way in which accounting education is delivered in elite institutions. Prior to the interviews, documentary data including the structure of the accounting programmes and guides of various accounting courses

offered by these universities were analysed to appreciate their content and delivery and assessment methods. The focus was on “mature” students, that is individuals who had studied a variety of accounting courses so that they would have adequate experience and understanding of accounting. Therefore, in the context of the paper, we considered as “mature” students to be involved in the project only third- and fourth-year students and recent graduates (within six months of graduation) who studied an undergraduate Accounting and Finance programme.²

Students were selected by means of a snowball sampling strategy (Parker et al., 2019). Such strategy is widely used in social sciences and is particularly useful when engaging with hard-to-reach groups who value anonymity (Woodley & Lockard, 2016). We did not have access to the contact details of individuals studying at the chosen universities and did not wish to contact the latter for such information. The fact that their identity could have been potentially known to their institution may have led to students not feeling free to express their views. At the onset of the study, one student for each of the five chosen universities was identified. The main criteria used to recruit these “seeds” were ease of access and willingness to participate in the research project (Parker et al., 2019). One of the authors is from Pakistan, which enabled him to contact students within his personal network in person or via LinkedIn. Prior to the interview, the initial five students never expressed any strong views for or against accounting education in Pakistan in personal exchanges with the author. At the end of each interview, students were requested to recommend further potential participants. Beyond the initial five interviewees, none of the students involved in this research were known by the authors, who were therefore not aware of their views on accounting education.

Interviews were carried out until little or no incremental insights into the issues under investigation were provided by new interviewees (Dai et al., 2019), so long as at least three students per university were involved. As a result, 20 interviews were conducted between May 2022 and February 2023 (see Appendix 1), which is consistent with recent trends in interview-based accounting research (Tucker, 2020). Interviews were conducted through a combined approach (Patton, 2002). The same set of open-ended questions was used with all interviewees, which increased comparability of answers, but at the same time elements of the episodic interview were employed. Students were given the possibility to expand upon any issues they felt strongly about or found interesting.

The questionnaire (see Appendix 2) was constructed based on the literature that identified the limitations of “traditional” teaching approaches and their interconnections with neoliberalism. The first questions were mainly a means for students to introduce themselves. The following set of questions (Theme 1: “Content and boundaries of accounting education”) were inspired by the literature that focused on the issues related to a mere focus on accounting’s technical aspects (Carnegie, 2022; Carnegie et al., 2021; Deegan, 2017; Gray, 2019; Humphrey & Gendron, 2015; Pan & Perera, 2012). Students were asked about the nature of their courses and modes of delivery. Attention was also paid to investigating whether in the teaching of accounting ethical matters and the social

²An undergraduate Accounting degree in Pakistan is usually offered in combination with Finance. All students were enrolled in a BSc Accounting and Finance programme, which is four years in duration.

implications of accounting itself were explored and what was the student's perception of such issues (Boyce, 2014; Boyce et al., 2019; West & Buckby, 2020).

The third set of questions (Theme 2: "Relevance of accounting education to Pakistani society") explored the specific context of Pakistan. These questions were motivated by the literature that showed how traditional teaching approaches present accounting as a practice that is easily applicable to a variety of contexts whilst *de facto* spreading techniques informed by Western values (Amernic & Craig, 2004; Boyce et al., 2019; Ferguson et al., 2006; James, 2009; Moore & Rao, 2023; Sikka et al., 2007). Questions focused on whether the issues that are specific to Pakistan had a presence in accounting education and whether students felt that their education enabled them to have an impact on Pakistani society. Attention was paid to accounting scandals, as in such situations the effects on society of the use (and misuse) of accounting are particularly obvious (Diamond, 2005; Hopper, 2013).

Anonymity was guaranteed, with unique identification numbers allocated to both students and universities. Interviewees received a participant information sheet which included the context of the research and the list of questions to be discussed prior to the interview. This would have enabled students to decide whether to accept the invitation. To avoid any bias, the participant information sheet simply stated that the main goal of the research was to understand the student's perception of the accounting education they received. Both the information sheet and the questionnaire did not openly refer to neoliberalism or related concepts such as capitalism, globalisation and neo-colonialism.

During the interviews, attention was paid to the tone, gestures and mood of students which, according to Scott (1989), may signal the presence of acts of resistance. As a result, anger, laughter or open mockery can be seen as hints of "hidden" resistance and refusal to accept dominant values. A combination of face-to-face and online interviews was used. Whenever interviews took place online, interviewees were requested to keep their video on to allow the interviewer to register their emotions. All interviews were recorded with prior consent from the interviewees. The interviews were transcribed, and the relevant transcript was made available to each student.

Since the term "neoliberalism" was deliberately never mentioned during interviews, the connection between neoliberal accounting education and student answers was developed by the authors with reference to the literature that engaged with accounting and accounting education as implements of neoliberal agendas (see Andrew & Cahill, 2017; Boyce et al., 2019; Cahill, 2010; Carnegie & West, 2005; Hopper, 2013; Humphrey & Gendron, 2015; Martin-Sardesai et al., 2021; Moore & Rao, 2023; Sikka et al., 2007; Wong et al., 2021). This approach was inspired by sociological literature which has stressed the role of the observer, who is located outside the action of resistance and contributes to its interpretation via scientific discourses. In particular, understanding forms of soft resistance requires the active involvement of external observers who act as "informed advocates" and interpret the complexity concealed under everyday activities (Hollander & Einwohner, 2004; Johansson & Vinthagen, 2019).

Interview transcripts were analysed by performing a qualitative text analysis (Kuckartz, 2014). They were read separately by all the authors. For each of the main themes investigated with the questionnaire, a first discussion took place to identify whether students were expressing a positive/neutral view or a negative view. The unit of analysis was the individual theme, since, for example, students could have been satisfied with the

content of their education (Theme 1) but unhappy about the lack of focus on Pakistan (Theme 2). After a further reading of the transcripts, a second set of discussions took place to detect the main reasons for student satisfaction/dissatisfaction with each theme. This enabled the identification of several categories which were used for manual coding. Within Theme 1, positive views referred to accounting as “accurate number-crunching” and as a tool for “corporate profit-seeking”. Negative views considered accounting education as “formulaic”, “de-humanising”, and in need to be “broadened”. The few positive views for Theme 2 saw accounting as a “one-size-fits-all practice”, whilst negative views cornered on the “denial of Pakistani identities”, the “excessive focus on Western business” or advocated “change for Pakistan”.

6. Findings: accounting education and student resistance in Pakistan

6.1. Content and boundaries of accounting education

Accounting curricula have traditionally focused on the technicalities of accounting and sought to train “competent” practitioners who can promote wealth maximisation in corporations (Gray, 2019; Sikka et al., 2007). Pakistani students offered different views on the content and purposes of accounting within the courses they studied. Some of them were happy with the accounting education they received as it equipped them with the skills needed in the corporate world (Subsection 6.1.1). However, others were much more critical (Subsections 6.1.2 and 6.1.3).

6.1.1. Accounting for “corporate profit-seeking” and as “accurate number-crunching”

Some students conformed to the traditional view of accounting as the “language of business” (Carnegie, 2022, p. 620; Carnegie et al., 2021, p. 71). Accounting courses delivered in a traditional manner instilled in students the notion that generating wealth is the primary aim of an accountant. They saw themselves as sources of capitalist growth and were satisfied with how accounting education prepared them for that. Student 12 exclaimed:

I am very confident! University has taught me a range of skills and because of that I can deliver very efficiently in the corporate world. The main aim of an accountant is to give good suggestions to the company and bring more profits and I think I am well-prepared for that.

The quote reveals the narrow approach adopted by academics where accounting concepts are taught only from a profit-maximisation perspective (Bérubé & Gendron, 2022). It also manifests how the student perceives it to be beneficial. This influence of the corporate world was echoed by Student 4: “Accounting is not just about rules. It can help to come up with strategies to grow the company and generate earnings. My degree and the concepts I studied certainly have a role in preparing me for that”. The student feels confident that their degree has prepared them to be a successful accountant. In their view, the “ideal” accountant is the one who can devise strategies aimed at achieving earnings for the private sector.

For some students serving the corporate world was so pivotal that they were disappointed with the inclusion of courses from other disciplines in their degree. Student 2

noted that: “in the first year we study irrelevant courses which have no relation to accounting like Islamic studies, history, marketing etc. ... When we go out and work in firms nobody will ask: ‘have you studied history?’”. The dissatisfaction of this student indicates how, in their view, accounting education should only focus on technical and numerical content which holds relevance for the corporate world (Gray, 2019; Martin-Sardesai et al., 2021). Any content and approach that deviates from these students’ functionalist understanding of education is met with suspicion and is seen as an obstacle to one’s career progression (Bérubé & Gendron, 2022; Boyce & Greer, 2013).

Students who were satisfied with accounting education saw accounting as a tool which requires accurate, neutral and value-free calculations. Student 14 advocated the numerical aspect of accounting: “accounting is more of a specialist subject and very number centric unlike social science courses. I am not sure what you mean by the role of accounting in society”. Similarly, Student 20 emphasised the importance of having been taught the use of specialist software such as SPSS and QuickBooks since “accountants are supposed to be number crunchers as they have to work in multinational firms”. Such views confirm that for these students accounting is limited to its conventional understanding where it is concerned with the reporting and analysis of information for investors and managers (Carnegie et al., 2021). The social context in which accounting operates seems irrelevant for these students expect their lecturers to provide them only with widely applicable and uncontroversial knowledge that serves the needs of their clients (Bérubé & Gendron, 2022).

6.1.2. “Formulaic” and “de-humanising” accounting

Other students were more critical of the education they received and their comments show elements of discursive resistance embedded in everyday actions. Resistance by these students is subtle and often informal. The interviews provided them with an offstage site where “every subordinate group creates, out of its ordeal, a “hidden transcript” that represents a critique of power spoken behind the back of the dominant” (Scott, 1990, p. 12).

Several students saw the teaching of accounting as formulaic, with an excessive focus on the technical aspects of the subject matter, so much so that some of them found that their degree was “just a numbers game” (Student 15). Similarly, Student 1 urged lecturers to “incorporate out of the box learning and revolutionise accounting instead of asking students to learn the balance sheet format”. Student 18 was even more exasperated:

we are trained to solve questions in 10 min ... There was once a competition in class promoted by our lecturer, the winner was whoever completed a balance sheet first. One student made it all correct in just 7 min and his balance sheet balanced. And they think that this is a success (sarcasm)!

Students refuse to corroborate the “correct answer protocol” whereby accounting is little more than a mathematical puzzle (Moore & Rao, 2023). Mockery as an open form of everyday resistance (Scott, 1985) is employed to oppose the technical focus of accounting education where balancing the balance sheet is considered as the hallmark of success. Although it is possible that these students are simply finding the teaching of the technicalities of accounting dry and repetitive, they are also demanding their educators to provide more than just technical competence. The request to “incorporate out of the

box thinking” shows how some students wish their education to help them develop both their technical skills and creativity so that they can be “prepared to work within the world as it is, but also can understand the situation in all its contingencies and possibilities for alternatives” (Boyce, 2017, p. 381).

An excessive emphasis on technical and numerical concepts even led students to feel that the learning of accounting is de-humanising:

they just teach students to memorise ... We have learnt the technicalities only. The other day I was telling my lecturer that this degree has turned me into a robot and we students don't even think we matter. Robots can equally apply formulas and carry out tasks. (Student 8)

Student 11 portrayed themselves as “Microsoft Excel or a calculator where someone can enter numbers” that the student will process, which they feel is what it means “being an accountant”. There is an intense objection to how “society has not been addressed at all” (Student 8). These comments reflect how the existing curriculum and methodologies in accounting education have been perceived by students as a threat to their own identity. Especially when read in tandem with comments on the “formulaic” nature of accounting education, these observations point to a tension between vocational training and full-blown education that seems to affect the teaching of accounting (Gray & Collison, 2002).

Whilst the teaching of accounting mostly focuses on technical expertise that should be readily available to students in their professional life, students see this narrow focus as problematic and demand an accounting education which helps them develop as an individual and not just as a practitioner (Amernic & Craig, 2014). The comparison with “robots” is a metaphor of irony which in effect is calling for new perspectives within accounting curricula that fuel a different understanding of the meaning of accounting as a profession. These students protest against neoliberal accounting education, which is leading to the displacement of their human identity and what they believe their contribution to society should be. These comments behind the back of the dominant are not gossips against the lecturers but an attempt to construct an individual identity that is not based on profits or accounting concepts that spread neoliberal ideology.

6.1.3. “Broadening” accounting

Further evidence of students’ everyday resistance is provided by how they show awareness of the potential of accounting in intervening in social phenomena. Student 16 noted how accounting leads to a lot of “hidden treasures” by facilitating “money laundering”, and questioned the invisibility of such issues in books and lectures. Students criticise their lecturers for how superficially they engage with the potentially negative impact of accounting. Student 5 notes how.

there are so many fake entries we do not study. For instance, we are taught that if a company does not follow certain procedures, then a non-qualified opinion will be issued. This will get me two marks in the final exam, but nothing more.

Students also expose their lecturers’ lack of engagement with the societal impact of accounting:

people just say: ‘this is happening in Pakistan, that is wrong’, blah blah blah! Gossiping all the time - even our lecturers! I want to ask them, why don't you work for it. Why don't you research and look at the issue clearly. It's easy to talk and do nothing. (Student 17)

Consistent with Scott (1985), these remarks can be interpreted as a mode of sarcasm that signals resistance to dominant teaching and assessment practices through which neoliberal agendas focused on personal achievement implant in students a competition to achieve high grades by repeating concepts which had been conveyed during lectures. Some students seem dissatisfied with current approaches which depict fraudulent behaviour as a technical problem and demand their lecturers to engage with them in exploring the social consequences of such issues (Bérubé & Gendron, 2022; Dillard & Vinnari, 2017). Particularly, the expression “two marks in the final exam, but nothing more” calls for more focus (and action) on the social consequences of the use and misuse of accounting, thereby going beyond the mere repetition of concepts conveyed in lectures.

Student 1 argued that lecturers are training and introducing new “beasts of burden into society”, that is individuals who reproduce what they are taught without asking questions. At the same time, Student 17 explained:

I am very interested in publishing a paper before I graduate. That will help me in my Master's programme but I have no tools to do that. And some of my peers make fun of me, like 'what are you doing? Join the corporate side, earn money and get an easy life', but I will not! (Face red whilst speaking, appears agitated)

The explicit response “I will not” constitutes an act of refusal to adhere to the algorithms ingrained in traditional accounting education which equate speaking outside the neoliberal functionalist framework as a threat to one's career prospects (Bérubé & Gendron, 2022). What can be observed here is an overt defiance where the student is not voiceless but “talking back” (Johansson & Vinthagen, 2019, p. 51) to oppose the hegemony of corporate practices within accounting education. Students seem acutely aware of the risk of being seen as a customer in the modern, marketised university, or a commodity on the market, a body to be trained, worked and then discarded when no longer useful to the reproduction of the neoliberal system. Derogatory remarks such as reference to “beasts of burden” function as a practice of resistance showing how students oppose the rationalist economic discourse disseminated by academics.

6.2. Relevance of accounting education to Pakistani society

Few of the interviewees claimed that the teaching of accounting took into consideration the context of Pakistan. Education programmes have consistently emphasised the importance of identical financial reporting systems (Sikka et al., 2007), hence it is unsurprising that the only argument in favour of current accounting education approaches is that accounting rules apply everywhere, regardless of context (Subsection 6.2.1). However, most students are dissatisfied by how the reality of Pakistan is disregarded in accounting programmes (Subsections 6.2.2 and 6.2.3).

6.2.1. Accounting as a “one-size-fits-All practice”

Students who claimed that their accounting education was relevant to Pakistani society reiterated the positivist claim that “accounting is more or less similar in the entire world” (Student 2). This student saw the use of IFRS as a matter of ethics: “we study IFRS in the curriculum and I think IFRS do incorporate the ethical and social dimensions of accounting you are inquiring about ... It is important for society to get a true and fair view [from financial statements]”. Traditional teaching approaches instil in students a narrow

understanding of ethics, one which is limited to providing market participants with reliable information for making investment decisions. All the other important aspects of an accountant's work seem of little consequence.

Some students praised how their accounting curriculum was similar to those offered in the West. Student 13 noted that "the accounting standards and rules are applicable globally. They are the same in the UK, Europe and Pakistan. Hence, the teaching method is also similar which is good because we can work there". This student supports the adoption of Western practices and perceives benefits in the same set of accounting standards being applicable globally. Student 20 claimed that "as we are living in a global world the accountants are linked everywhere, we can also go abroad". These students, unaware of their local knowledge and values, claim affinity with the Western world for which accounting education has prepared them. Through international accounting textbooks and curricula they are consistently exposed to Western culture and the interests of particular social or user groups, which they see as a reference point (Ferguson et al., 2006; Graham, 2017).

6.2.2. The "denial of Pakistani identities" and the "excessive focus on western business"

Most of the interviewees showed a much more critical stance: "how do their principles apply to us?" (Student 15). There seems to be a refutation of globalising pressures in accounting education which seek to spread Western values and practices that are considered "superior" and deny a presence to local needs (Qian et al., 2021).

Students expressed dissatisfaction with how little Pakistani society features in accounting courses. The primacy of the West is inculcated even through apparently banal means such as the use of exercises. When asked if accounting education contributes to the Pakistani society, Student 5 replied:

no ... no ... no ... I remember even the scenarios we have are related to foreign companies. For example, when sitting an exam and solving a multiple choice question the whole scenario will be based in Dubai or the UK or somewhere else. Not even a sentence is related to Pakistan ... Why is that?

The message was reiterated by Student 19:

even the examples we did were Western. Not a single question had a Pakistani name or a Pakistani context. The questions were like 'John borrowed £500' or 'Peter paid \$50 into the bank'. Why can't it be a local name? Why is my name [name of student omitted] not in here, and it's a pretty common Pakistani name. (laughs)

These students question the exportation of Western culture which may sideline Pakistan and its values. The diffusion of neoliberalism is predicated upon the adoption of a common set of values, with local circumstances seen as a hindrance (Hopper & Tanima, 2017). The diffusion of such beliefs by means of accounting education, and the adoption of textbooks, examples and even names from the West may induce students to unconsciously identify with the global values propounded by the West. The comments of more vocal students are evidence of the rise of an antagonistic consciousness, which demands visibility of local culture within accounting. Student reflections are not merely critiques or complaints but weapons of the weak that passively resist and aim

to preserve Pakistani culture, which is threatened by accounting education as an instrument of globalisation and neoliberalism (Scott, 1985). These observations seem to further confirm how students are developing a distinctive social consciousness and problematising the way in which accounting education is delivered. They have shown the ability of understanding problems rather than considering them unavoidable (Bérubé & Gendron, 2022; Boyce & Greer, 2013).

The disregard of Pakistani society in accounting education is even more obvious with regards to accounting scandals, with teaching practices dominated by Western business cases. Accounting scandals have questioned the efficacy of accounting education and brought to the fore the need to treat such events as a moral issue as opposed to a technical one and to instil social competencies in students that shall lead to ethical business practices (Boyce et al., 2019; Diamond, 2005). Pakistani students voiced concerns as knowledge of local accounting scandals was seen as critical to enable them to know the economic environment of their country and contribute to its improvement. Student 6 noted:

I am aware of many accounting scandals due to my interest in investment management. Just like I said, I recently looked at the Hascol accounting scandal and I am very happy to discuss it in public just like I am telling you. I am not afraid like my lecturers who want to work in corporate and teach part time (chuckles) ... There should be at least 10–20 case studies on the Hascol accounting scandal.

When scandals are part of accounting programmes, the focus is on events taking place in Western countries, with which Student 19 was clearly dissatisfied:

and you know the Enron case. There are a million cases, why do they drag Enron everywhere, in every course? ... Enron Enron Enron. I am tired of this name! Everyone knows the Enron case but nobody knows the Taj Company case in Pakistan. Just because they publish religious books does not mean they cannot commit frauds. Why don't we study that?

What is elicited from these views is a rejection of the identificatory sites offered by the neoliberal ideology. These students resist assimilation into the Western structures and refuse to sideline their identity which is distinctively Pakistani. The comment “Enron Enron Enron. I am tired of this name” portrays a sense of underlying disapproval, anger and resistance that cannot find “direct expression” against Western economic thought (Scott, 1990, p. 38). The tone inherent in this expression is a non-violent yet strongly voiced statement of resistance that demands pedagogical innovation. The analysis of scandals is so far removed from the context of Pakistan that mockery resurfaces when Student 5 ironically asks “are we Pakistanis so innocent that we have not committed any frauds?”.

Despite the lack of attention for Pakistani scandals, most students made reference to local cases including the “Hascol scandal” (Student 6), the “Taj Company case” (Student 19) and “Fauji Fertilizers” (Student 18) which further demonstrates how students have developed a critical insight into the discipline of accounting within the Pakistani context. Students are aware of such scandals due to their personal interest in the topic and willingness to learn what is happening in their country beyond what is being taught in class. At the same time students criticise their lecturers for failing to cite these local cases, which generates an unwelcome chasm between accounting education

and their lived experiences (Boyce, 2017; Boyce & Greer, 2013). Students act as resisters who have created their own culture of solidarity, and protest against an accounting education which is not giving them the knowledge that they need to interpret their everyday reality and contribute to its improvement.

6.2.3. “Change for Pakistan”

Some students sought to transform relations and cultural patterns by giving Pakistan a distinctive presence in accounting practice. Student 11 expressed the desire to

make a change and make the format and layout of accounting reports a bit more local. The fonts, the graphics, the colours are all given by the Western world. I would like to change this. PwC Pakistan should have its own graphics and its own colour schemes.

Although the aim of this student does not translate into substantive reforms in the accounting industry or profession, following Scott (1985), it does maintain a political intention where the focus is on the preservation of the Pakistani cultural identity. Most students who resisted the dominance of neoliberal values in education advocated willingness to participate in change that may produce positive outcomes for the Pakistani society. This is exemplified by Student 7, who noted that:

[Students] have set up clubs and societies that help local Pakistani business to understand their accounting and financial problems. The books are giving us nothing ... I see books having data from Apple and Microsoft but neither of them is in Pakistan. We should fill this gap by looking at local jeweller shops or restaurants and understand accounting from their perspective.

Several interviewees are held together by a common goal to engender change in the accounting landscape of Pakistan, a goal which is clearly spelled out by Student 1: “I do believe that I need to do something for my country”. Student actions do not constitute an organised protest, but they individually demand an alternative approach to accounting education that incorporates the socio-political and cultural environment of Pakistan, one which would enable them to fulfil their potential as committed practitioners and citizens (Amernic & Craig, 2014; Boyce, 2017). Despite a focus in accounting textbooks on international corporations such as Apple and Microsoft which epitomise Western cultural and economic domination, students are more concerned with the local jeweller shop which represents the organic culture of Pakistan. Students’ desire to engage with Pakistani society in accounting education is further demonstrated by suggestions on how to improve accounting curricula. Students suggested that they could do projects on “how accounting standards aid Pakistan” (Student 5) or on “how accounting standards are viewed by small businesses in Pakistan” (Student 17). Hence, these students have refused to accept the status quo and demand a curriculum that focuses on local and not “international” challenges.

Whilst some Pakistani students engaged in practices which disrupted the dominant regimes of neoliberal accounting education, others highlighted their intention to escape accounting. Given the crucial role played by accounting in the reproduction of neoliberalism (Andrew & Cahill, 2017; Chiapello, 2015), flight from accounting can be seen as a “circuit breaker”. Student 11 was disenchanted by the way in which accounting is taught and practiced:

students who have no vision and no creativity can come and become accountants. Just learn IFRS, their benefits, some formulas, methods of depreciation and become an accountant. That's all it takes ... I pray that this last year ends soon and I can get away from accounting.

Similarly, Student 19 explained: "it is funny but accounting means nothing to me now. I will never ever study it after my degree". Although this may be a reaction to the inability of lecturers to inspire students, by "getting away from accounting" students have not internalised dominant discourses but rather avoided them altogether. While it may be argued that they have given up against the neoliberal system, for advocates of micro resistance these students have obstructed its perpetuation. The "hidden curriculum" requires individuals to submit to its power and reproduce it (Wong et al., 2021), but by escaping accounting these students have made such exercise impossible (Scott, 1985).

Other students have decided to flee accounting to engage with a career that seeks to promote societal change. To this purpose, other disciplines are seen as much more meaningful. This disillusion is shown by Student 1's comment:

Even [names a very famous Pakistani politician] has put his money in unknown accounts. It is difficult for agencies to uncover them. I wish I could do something about this. But now I am no longer part of this rat race. I will change and do a Master's in Entrepreneurship.

An even starker critique to accounting as a tool that is inextricably linked to profit maximisation is offered by Student 9:

it's just going to be the corporate world and profits, and this cycle would continue for all my life. Now I have changed my field and I am going to do a Master of Social Entrepreneurship and bring some change in the next 10 years.

The flight of these students illustrates how they have refused to see the reality of accounting as a non-political subject. Excessive technocratic thinking promoted in accounting education led students to believe that a career in accounting would merely result in the application of a set of strict rules, with no potential for them to express their ideas and promote societal change. Although entrepreneurship is no less influenced by neoliberalism than accounting, these students see concepts that do not look desirable such as self-interest, corruption, endless pursuit of profit as inherently linked with accounting and not with other business disciplines. It appears that these students are still trapped in a neoliberal mindset for a focus on entrepreneurship will likely result in them pursuing neoliberal values such as individualism and profit maximisation. Their imagination is constrained by options which all end up reinforcing the status quo and its underlying biases (Boyce & Greer, 2013). Despite their soft resistance to traditional accounting education, they have not been liberated by the influence of neoliberalism.

7. Discussion and conclusion

This study offered an analysis of student responses to accounting education as a means of spreading the hegemony of neoliberalism. The traditional way in which accounting is taught, with a focus on the production of neutral information for corporate decision making, is affecting students' understanding of the role of accounting in society. Some students fail to see the relevance of accounting outside the corporate world and reproduce neoliberal principles, such as the primacy of the market and investors as the

main recipients of information (Deegan, 2017; Martin-Sardesai et al., 2021). Nevertheless, other students refused to see themselves as passive recipients of information and expected their educators to do “more than merely train students to parrot the extant rules and methods preferred by subject matter experts” (Moore & Rao, 2023, p. 2). These students are sources of hope, and their experiences could be leveraged to promote progressive accounting education.

The process of marketisation that many universities are undergoing (Boden & Epstein, 2006; Maran et al., 2023), which is inspired by the ethos of neoliberalism, may mean that a complete rethinking of accounting education is unachievable. Nevertheless, there is scope for individual academics to promote change in their everyday practice, especially by intervening in students’ self-consciousness and understanding of the societies in which they live (Bérubé & Gendron, 2022; Hopper, 2013). Apparently mundane student comments and reactions, when carefully analysed as potential practices of micro-resistance (Scott, 1985, 1989, 1990), show how the seeds of a different consciousness may be already there in students. In most cases this consciousness has not been fully rationalised by students themselves, who are still affected by neoliberal common sense. Academics can tap into this potential and play a maieutic role, thereby nurturing students’ critical conscience and helping them to develop their own view of the world and the role of accounting in it. This would mean abandoning an understanding of accounting as a neutral practice and a focus on rewarding correct answers and educational neutrality (Bérubé & Gendron, 2022; Moore & Rao, 2023). Accounting practices should be considered as a product of their specific social environment and the interests which they serve should be exposed (Graham, 2017; Hopper & Tanima, 2017; James, 2009).

The experiences of Pakistani students indicate dissatisfaction with a functionalistic accounting training which seeks to provide students only with the technicalities that they may need in their future professional lives. These students demand an accounting education that connects with their lived experience within the specific socio-economic context of Pakistan. Accounting students should not be merely provided with technical training but with an education which offers them technical knowledge that is coupled with an understanding of how the latter can be employed in society (Boyce, 2017). Students should be given the means to become both effective practitioners and socially conscious citizens, who are able to use critically their knowledge and appreciate the consequences of decisions based on accounting information (Boyce & Greer, 2013). Such an effort requires unmasking the taken for granted assumptions surrounding the meaning and uses of accounting. It would be important to expose students very early in the curriculum to a broader understanding of accounting, one which includes its social and moral dimensions (Carnegie, 2022; Carnegie et al., 2021). Students should be made aware of the consequences of a narrow focus on corporate profit-making and appreciate how accounting information is needed by, and has an impact on, a variety of stakeholders which are not limited to investors (Carnegie et al., 2022).

The introduction of a variety of non-business courses, an important characteristic of accounting education in Pakistan, seems to have helped more vocal students to reflect on the technical accounting education they received. Students could be exposed to other disciplines such as sociology, philosophy and ethics (Boyce et al., 2019; Hopper, 2013). They would be helped to reflect on how, like all social practices, accounting is the product of a

specific ideological context and not a neutral technique (Deegan, 2017). They would be provided with the means to link theories of society and human relations and their everyday experience, which would assist students in problematising the assumptions which govern their lives in unseen ways.

Although neoliberal accounting education is contributing to students abandoning their traditional values to embrace Anglo-American beliefs such as self-interest and the primacy of profit maximisation (Collison et al., 2011), Pakistani students are committed to their country's social well-being. Most students were dissatisfied with the lack of focus on issues that are relevant to their own country. As accounting courses are dominated by Western cases, textbooks and even language, decolonisation of curricula appears an even more pressing need in developing societies (Alawattage et al., 2021). The use of local case studies would prompt students to reflect on contemporary issues that are not limited to what is happening in the West. This may help students to think critically and reflect on the implications that accounting has in different organisational and social contexts (Bérubé & Gendron, 2022; Carnegie, 2022; Chabrak & Craig, 2013).

A focus on local cases would also help students to question the primacy of Western values which is often inculcated by means of apparently mundane tools such as examples, and understand the presence of unseen structures of power at play. In turn, this would enable students to appreciate that such structures of power are not natural nor unavoidable, thereby giving them the opportunity to develop new ideas and imaginings that are not constrained by dominant values and which can benefit their own societies (Boyce & Greer, 2013). In-class discussions on issues that are relevant to Pakistan would also help to “socialise” students’ critical consciousness. By means of dialogue with lecturers and peers, students would be supported in forming their own understanding of society, spreading their ideas and, hence, building relationships with like-minded individuals. The creation of networks would benefit students as they would understand that they are not isolated. The creation of a network could be “the starting point of a coordinated subculture that negates existing relations of domination and [would be] itself the first building block of open, collective movements of emancipation” (Drujon d’Astros & Morales, 2023, p. 3; see also Scott, 1990). This would result in a shift from individual opinions and practices of soft resistance through which students seek to hold on to their culture to more structured forms of action.

These tactics of “conscientisation” can result in students “reflecting on, testing, resisting, and adjusting individually, collectively, and progressively the conditions that govern [their] individual and collective lives” (Alawattage et al., 2021, p. 230). They would help progressive accounting educators to harness the often-underestimated social consciousness of students. In such a way students will be assisted in the process of becoming reflective practitioners who can contribute with their technical skills to the advancement of the accounting profession and respond to the challenges posed by modern society (Carnegie et al., 2021). More importantly, students would be helped to develop their own social consciousness and critical worldview, so that they could become active citizens and contribute to society’s wellbeing (Boyce, 2017).

This study has allowed the perspectives of students on accounting education in Pakistan to be given traction in the accounting literature. It has done so by considering the under-researched context of Pakistan. Following calls by Drujon d’Astros and Morales (2023), Perray-Redslob and Morales (2023) and Allain et al. (2021) to investigate less

obvious forms of resistance, the study also offered a theoretical contribution by extending Scott's (1985, 1989, 1990) understanding of "infrapolitics" and resistance to accounting education. It has shown how "hidden transcripts" such as anger, gossip, sarcasm and flight are adopted by students who critique power in order to mitigate its effect. Scott's framework enhances our understanding of power and resistance in academic contexts, where allegedly passive actors such as students may be resisting in unobtrusive forms.

Scott's ideas challenge the assumption that resistance takes discernible forms. As noted by Perray-Redslob and Morales (2023, p. 396), an excessive focus on open forms of opposition to power has meant that "accounting literature probably underestimated the frequency, probability and influence of resistance to accounting". This study shows how such phenomenon is true also in the field of accounting education, whereby compliance is not always an indication that students accept dominant values and meanings. A deeper engagement with students' opinions is essential for progressive academics who have an interest in harnessing students' potential as agents of change.

The main limitation of the paper lies in the selection of the sample of interviewees. The adoption of a snowballing approach carries the risk of a potentially biased selection for interviewees may tend to put forward the names of like-minded individuals.³ Potential employment bias may also arise due to the presence of recent graduates who were already working at the time of the interview. Moreover, it is possible that the views of some students may have been influenced by their results in accounting modules or their overall experience at their university. The authors are aware of the limitations of interpretive research for the analysis of events is influenced by the ontological and epistemological beliefs of the researchers (Bérubé & Gendron, 2022; Maran et al., 2023). We do not claim that we have found the "truth" about accounting education in Pakistan nor that the views of interviewed students are representative of those of all undergraduate students in Pakistan.

Future research should explore further the domain of accounting education around the globe. Whilst the case of Pakistan has illustrated resistance by students, it would be interesting to explore other contexts, especially developing societies that have been coerced into adopting neoliberal values. Comparative studies between students in developed and developing countries would be fruitful. Pakistani students have displayed a surprising level of social and political awareness. Although this surprise may be due to the lack of studies on developing countries as accounting research is still dominated by the perspectives of the West (Alawattage et al., 2021; Ashraf & Ghani, 2005), it would be useful to investigate the reasons behind any differences in how accounting education is perceived in these two contexts. Such analysis would lead to context-specific suggestions to leverage hidden forms of student resistance in the identification of progressive forms of education. The consequences of soft resistance by students and its impact on accounting education and practice should also be illuminated. Future research could focus on understanding whether such resistance by students leads to overt future individual or collective action that disrupts dominant power structures or whether these students end up being assimilated into the endless process of capitalism's reproduction.

³It should be noted that there have been several instances of students whose view of accounting education in Pakistan is negative putting forward the names of peers whose view is positive. An example was Student 1 recommending Student 20. The opposite also happened, such as when Student 12 recommended Student 15.

Acknowledgments

We are grateful to Carol Tilt and Giovanna Michelon for their support and encouragement. The helpful and constructive comments from the anonymous reviewers are also gratefully acknowledged. This research has received ethical approval by the Kent Business School's Research Ethics Advisory Group (Approval Code KBSE 1708).

Disclosure statement

No potential conflict of interest was reported by the author(s).

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Appendices

Appendix 1. Interviewees and duration of interviews

Participant identification number	University	Year of Study	Duration of interview
Student 1	A	4th	00:45:00
Student 2	C	4th	00:32:00
Student 3	A	4th	00:32:00
Student 4	A	Recent Graduate	00:25:00
Student 5	A	Recent Graduate	00:40:00
Student 6	B	Recent Graduate	00:30:00
Student 7	C	4th	00:24:00
Student 8	A	4th	00:32:00
Student 9	C	4th	00:24:00
Student 10	C	3rd	00:28:00
Student 11	B	3rd	00:38:00
Student 12	D	3rd	00:25:00
Student 13	B	Recent Graduate	00:32:00
Student 14	B	4th	00:37:00
Student 15	D	4th	00:35:00
Student 16	E	Recent Graduate	00:37:00
Student 17	E	4th	00:40:00
Student 18	E	4th	00:32:00
Student 19	E	Recent Graduate	00:32:00
Student 20	D	3rd	00:27:00

Appendix 2. Interview questionnaire.

Personal information

Q1. Can you tell me a little about yourself? What are your future objectives and career path?

Content and boundaries of accounting education

Q2. How was teaching delivered throughout your degree? Can you talk a little about the nature of courses, accounting techniques and any projects you did as a part of your degree?

Q3. Did your degree focus, at least in part, on ethics in accounting and the role of accounting in society?

Q3.1 [*This question was not included in the original questionnaire sent to students and was only asked when the answer to Q3 was 'no'*] If it did not, do you think it would be useful to expand the technical boundaries of accounting education to incorporate social perspectives?

Relevance of accounting education to Pakistani society

Q4. To what extent has your degree focused on accounting issues that are specific to Pakistan?

Q5. Are you aware of any accountancy scandals (particularly in Pakistan) or have you studied them as a part of your degree?

Q6. Do you think that as an accountant your work will have an impact on Pakistani society?

Q6.1. [*This question was not included in the original questionnaire sent to students and was only asked when the answer to Q6 was 'yes'*] If yes, how?

Q6.2. [*This question was not included in the original questionnaire sent to students and was only asked when the answer to Q6 was 'no'*] If not, how can accounting education be made more relevant to Pakistan?