



Building Critical Awareness of Accounting Students: A Transformative Learning Process

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Abstract

This study is intended to describe and critically analysis how transformative learning experienced by accounting students make them more aware on the importance of understanding accounting from social context. As other qualitative research this study, this study was naturally conducted in social setting by using accounting students taking Intermediate Accounting course as informants. All data were based on textual materials generated from the course and its syllabus, fieldnotes and the result of examination. All data were then analyzed critically to obtain the evidence of how transformative learning change students' paradigm in seeing accounting issues. Our findings show that the implementation of transformative learning have able to change the students' paradigm and help them solve social problems in their community. This implies that accounting education is not only concerned with conceptual aspects but also concerned with the contextual contents that are rooted in their communities. In other words, when we learn accounting issues in our community, we socially construct our own reality.

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INTRODUCTION

Accounting education has been studied from different aspect and different research approaches. From the perspectives of qualitative research, accounting phenomena can be studied inductively by using a certain case regardless the similar cases in the different contexts. One example of the phenomenon concerning accounting education was the use of certain festivals organized by students to show their creativity in their campus life. Indeed, in early 2016, a campus located in the center of Makassar arranged a festival entitled, 'Accounting Carnival'. The event was organized by the accounting students' association. To enliven the gala event, which should not be considered a less festive event compared to other departments in the same campus, a famous Indonesian singer was invited. To accommodate both the artist and his management, the committee spent about 130 million rupiah. Some may deem this an acceptable budget provided that the students had put on a glamorous event to escape from academic routines. However, if we analyze it deeply, the celebration became a mirror that reflects the orientation of accounting students as the event organizer. Moreover, the success of this event may calm the education providers. The same question from Sirimorok may describe this phenomenon: when the campus committee has had few achievements, they have to find something to save their reputation no matter how small it is, do they not? (Sirimorok, 2010).

Along with the social conditions outside the classroom, Bjork reported that the educators in Indonesia tend to prioritize their role as employees rather than as educators (Bjork, 2005). The Semester Learning Plan (SLP), another name of a syllabus, did not reflect the community (A. Kamayanti & Mulawarman, 2009; Ludigdo & Kamayanti, 2012; Mulawarman, 2014). In fact, The Law of the Republic of Indonesia about Higher Education as the highest reference in the state makes it clear about the purpose of education. Education should be targeted by society, the nation

and the state. Consequently, there is a gap between the realities and the subject taught in classes. These conditions produce no space for the educational system to question the structure of the economy (Albu, Albu, & Al-dexander, 2014), politics (James & Kavanagh, 2013; Zhang, Boyce, & Ahmed, 2014), ideology (Ferguson, Collison, Power, & Stevenson, 2009), gender (Ari Kamayanti, 2016), environment (Celik & Ecer, 2009; Dyball & Thomson, 2013), human rights (McPhail, 2001; Sikka, 2011) and its relation to the position of education critically. This means that education may not bring awareness about the link between knowledge and power (James, 2009; James & Kavanagh, 2013; Topatimasang, Rahardjo, & Fakhri, 2010). Moreover, it is difficult to deny what was said by Diemer and Li that teachers as educators in the school do not have enough contributions to the critical and political awareness of students (Diemer & Li, 2011).

Meanwhile, in another discussion, one of the international discourses is increasingly boisterous, namely ASEAN Economic Community (AEC), which forces students to prepare themselves as well as possible. Indeed, education is expected to produce international work forces (Boyce, 2008). An accounting student, based on the article from Jones, is even forced to be more prepared by following accounting courses outside the university to improve their technical skills (Jones, 2013). There are many studies that have sprung up concerning how the students and the Indonesian people in general must prepare to face the MEA and immerse themselves in the labor market throughout the ASEAN region (Cahyani, 2015; Suryati, 2015; Upa, 2015). Studies from outside Indonesia can also be referred to for additional information (Pichayasupakoon, 2014; Suttipun, 2014). Thus, the critical question asks is it true that the purpose of education is solely to produce workers to serve the interests of the owners of giant corporations? With a bit of sarcasm, (Tinker & Koutsoumadi, 1997) called such an accounting education model a parody of commodities. Teachers are only to be the servants of

the ideology (Rodrigues & Craig, 2009) and finally accounting education is only designed for the labor market demand (James, 2009; Parker, Guthrie, & Linacre, 2011).

Moreover, ethical dilemmas and accounting scandals have been seen as complicated problems that have not yet been solved in the accounting education discourses (Low, Davey, & Hooper, 2008; Parker et al., 2011; Saravanamuthu & Tinker, 2003). To date, Low et al. recognize that these problems are still challenging for accounting education (Low et al., 2008). With more assertive language, Armstrong et al. stated that the education world, accounting in particular, is still preoccupied with the topic of morality but oblivious to the real work (Armstrong, Ketz, & Owsen, 2003).

Accounting education failed to not only answer the problems faced by the community but also to perpetuate the domination of the financiers. As Rodrigues and Craig found, accounting education and teaching is one of the tools for the dissemination of ideology in a country (Rodrigues & Craig, 2009). In the context of Indonesia, the recording apparatus is part of the financial statements supporting the oppressive capitalist class (Ruslan & Alimuddin, 2012). Thus, accounting education is not able to transform the structures and systems of domination, but only creates conditions so as the system working well (Topatimasing et al., 2010).

During my work as an accounting lecturer where Transformative Learning environment was implemented, I often found that accounting students in the advanced semester (after the second semester) faced some difficulties in understanding and practicing the basic concepts of accounting, such as the recording of accounts and preparing the financial reports of a simple service company ("I" as the first actor, either single or plural, in this article refers to the first author). In addition to their affective inability, the social environment also, in many cases, exacerbates this condition. The city also has many distractions that come in the form of modern market and ka-

raoke clubs which results in students having a shortage of time for studying and reflecting critically on themselves. This environment creates a gap between accounting students and societal problems. Simultaneously, the classroom leads them even more towards a single goal: office works. This brings them to the mechanistic works devoted to the development and maintenance of market ideology and capitalism.

Furthermore, students expressed their experiences and stated that they were often bored and felt the atmosphere in the classroom was monotonous, which did not aid the learning process. Post reflection, part of the participants, as shown in the data analysis section, confirmed this. Textbooks constantly provide students with definitions and concepts of accounting that are inappropriate for the existing problems in their surrounding community. Similarly, the teaching process in the classroom makes them insecure. Their ability is determined by their capability to copy textbooks. This is reinforced by the standards of teaching that have been previously defined. There is no confirmation about learning materials they need to eventually be able to 'live' as a part of the community. They are also still treated as learning objects to be burdened with various learning materials of which they hardly understand. Finally, they need another space to be recognized. One of such spaces is to organize a large and luxurious event, as described at the beginning of this paper which basically did not contribute significantly to the acquisition of their accounting knowledge.

In regard to the problem of accounting education as described in the previous section, this study proposes critical accounting education known as the Transformative Learning program. As realized by previous researchers (Cameron et al., 2015; Gray, 2002; James, 2008; Saravanamuthu, 2008, 2015; Saravanamuthu & Lehman, 2013), the critical accounting education that prepares accounting students and teaches them how to contribute substantially to social development needs to be urgently implemented.

Transformative Learning program is one of the initiatives to facilitate participatory learning of accounting students and aid their transformation. Compared to other learning programs, transformative learning program provide students with more freedom in exploring accounting issues directly in the social context. The most important point of transformative learning is that this education program does not treat students as “an empty glass” but instead views them as empowered society members who are ready to participate in the social movement according to their scientific disciplines. Thus, this program is able to change student’s paradigm in viewing accounting issues based on problem-solving approach. This effort requires the growth of critical awareness which is then reflected in their critical reflection (Student Accounting Class B and D). Critical awareness is the best consciousness experienced by learners, according to the categories of consciousness formulated by Freire, after the magical consciousness and awareness naïve (Freire, 1968). Critical awareness owned by students can be seen from their ability to not simply attributing daily incidences to supernatural (magic) and blaming the victim alone (blaming the victim/naïf). Critical awareness owned by the learners make them capable to analyze deeply and look at the various factors that occur around the subject. In this way, students will be able to learn from the mistakes that occur outside of them self, and learn how to change the irregularities that exist out there.

In addition, their critical awareness is as part of an effort of “involving the actors in various types of analysis of power in the situation or context in which learning takes place” (Brookfield, 2005). It means that the actor must be seen and understood in the context of what matters may affect their lives.

Based on the above argument, this study aims to describe how transformative learning experienced by accounting students make them more aware on the importance of understanding accounting from social context. In addition, this study critically analyze how

transformative learning may provide students with critical paradigm and problem solving-based education. Hence, this study may contribute to the importance of employing transformative learning in accounting education as socially constructed realit.

METHODS

This study is qualitative research based on the critical theory approach. This research is focused on the effort to make participants aware of inequality or marginalization issues in the social context and empower them to be the important actors to socially solve the issues. As other critical study, this study is based on textual data gathered from field notes and interviews. In fact, we mostly used textual data generated from the Intermediate Accounting course which was held on second semester 2015/2016 (September 2015 to February 2016). During the course, participants from two different classes (B and D class) were given a few tasks, both in and outside the classroom to deeply understand the subject matter clearly. Participants were then responsible for writing notes about their learning activities outside the classroom (Field Notes).

In the two periods (mid-semester and the end of semester), participants were also required to write down the results of their study during seven meetings in the exam sheet. The results of the assignments, field notes and examination were analyzed to obtain the evidence of Transformative Learning program. Transformative Learning is not only intended to increase the student information but also to increase the “paradigm confusion” (Saravanamuthu, 2015). Transformative Learning is defined as “how students learn and move from knowledge into ideas and ultimately action, and by offering opportunities for developing higher-order reasoning and critical thinking” (Levkoe, Brail, & Daniere, 2014).

As an integral part of the components of the class, I also wrote several daily journals during, in the middle and at the end of each class meeting. I used my writings as the

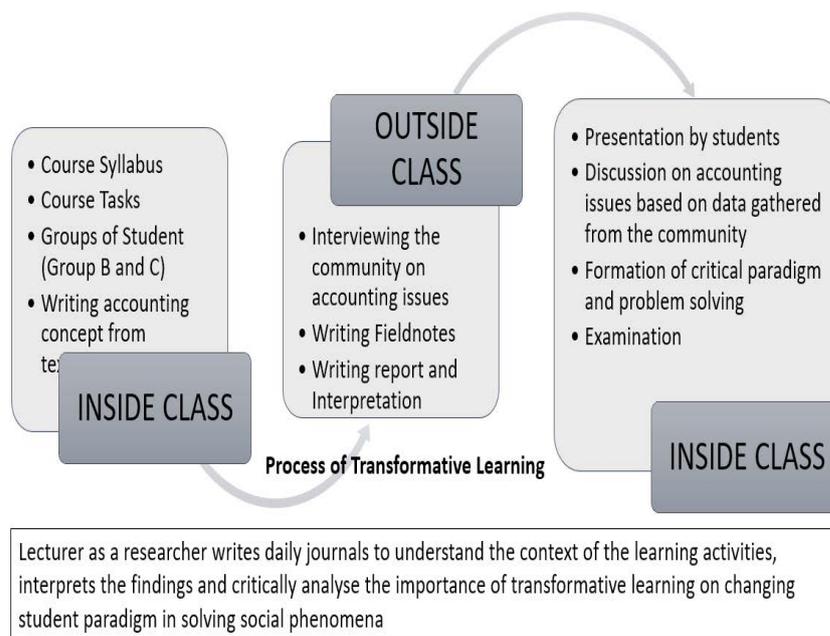


Figure 1. Research Process

starting point to understand the context of the learning activities.

In some of the writing tasks, I simply assigned my students to explain their findings when they interacted directly with the public. For example, what is the difference in definition of financial statement elements between what they got from accounting textbooks and the opinion of the people they interviewed. This question is important as (Low et al., 2008) claim that a textbook alone is not enough to engage them critically. Yet, when some of these tasks were analyzed, it seems that many students wrote more than just the differences in the definition or subjects related to the scope of accounting. They freely elaborated on their activities and opinions during the field work, regardless of whether they were asked to report or not.

Furthermore, it should be noted that each of the student’s assignments formulated into their writing assignments were designed from the traditional school system. This system has more emphasis on memorizing works than critical analysis (Sirimorok, 2010; Topatimasang et al., 2010). Due to the fact that most of students were poorly trained to express their ideas and thoughts in writing, it took extra works to interpret their writing assign-

ments. As a result, interviews and interactions inside and outside the classroom became very important to strengthen the analysis and to understand the research findings. This process helped me to build a context that enabled me to imagine the background of the transformative moment in their writings. This condition allowed me as a researcher, who was also involved in the learning process, to avoid a self-perception in describing all the activities of Transformative Learning.

For secondary data, this research used documents obtained from outside parties such as the syllabus (see appendix 1), which was prepared by the university. Additionally, other secondary material used was accounting-related studies, education-related researches and the combination of both. These documents were seen as useful in order to explain the context in which the students were acting as the central actors of this Transformative Learning process.

Since starting the teaching of Intermediate Accounting course in 2015/2016, I have been involved as not only as a lecturer on campus but also as a volunteer in scavenger communities; one of communities was visited by the students as a place to learn outside the classroom. Consequently, I used some diffe-

rent personal pronouns in this article either single or plural, for expressing my involvement in the learning process.

RESULT AND DISCUSSION

Transformative Learning was developed by (Jack Mezirow, 1990), a professor at Teachers College Columbia University, USA. In Transformative Learning, the main purpose of learning is to develop critical self-reflection. The concept is slightly different from critical education from (Freire, 1968)—which is more directed at critical view in the aspect of social class. The Transformative Learning concept is not just a way of understanding a class oppression, but to evaluate and to question everything, including the way of students thinking (Sirimorok, 2010).

Within the context of learning accounting, the methods offered by Mezirow several years before this study was initiated were implemented using students in accounting program at the Australian National University as participants (J. Mezirow, 1997; Jack Mezirow, 1990; Saravanamuthu, 2015). The results of the study showed that with the Transformative Learning, most accounting students opened their way of thinking. This is automatically be the counter of hegemony in accounting education as (James, 2009) said that many student just used an such economic rationality. The awareness of participants arrived at the paradigm stage, or what Freire calls "conscientização" (Freire, 1968; Gruenewald, 2003; Smith, 2008).

Without any intention to repeat the success of Saravanamuthu, Transformative Learning, which was conducted in this study, also lead to the same context. The concern of learning is the process by which a person experiences a change in their frame of reference thinking (Saravanamuthu, 2015). With this capability, a person can make a critical reflection on the assumptions, beliefs, values and perspectives which are inherent in themselves and others. The same learning may also involve three operational capabilities of humans at

once: cognitive, rational, and emotional (Sirimorok, 2010). However, the methods and the learning process adopted in this study were different from the study by (Saravanamuthu, 2015). Therefore, the results obtained by the participants in this study are also different.

Participatory Learning Methods

Before entering the classroom and in order to carry out the teaching and learning process with students, I have been supplied with the syllabus which contains the information about the subjects that need to be taught in two Intermediate Accounting II classes. I graduated with a Master of Science in Accounting programs for Lecturer Candidates in Diponegoro University, Indonesia, who were prepared for teaching in universities designated by the Ministry of Higher Education Indonesia. This program had a significant impact on me to be 'forged' to become a lecturer. Inevitably, during the two years of the program, the teaching and learning process also led me to reflect deeply on the methods of teaching that I should use when I become a lecturer, also at the time when this research was performed.

Generally, there are four learning objectives expected from this course, which explains the concepts and principles of fixed assets, intangible assets, liabilities and equity. From the course objectives, there are options to explore the teaching methods that can be used as open lectures, case exercises, case studies and quizzes. Therefore, I started to design the learning methods earlier, inside and outside the classroom using a variety of learning tools. I then offered such methods to my students.

In addition to the theoretical aspects related to accounting — obtained from the college textbooks, I always discuss problems from outside the class together with the students. I often conveyed macroeconomic issues or accounting scandals in Indonesian government, then ask for the opinion from the students. Reiter said (1997) that "stories are very powerful, and their [accounting student] ethical and conceptual underpinnings are often hidden", which is quite evident and true.

From the stories or information that I have delivered, I can assess their paradigm and awareness. Beside story telling, I also frequently showed some short movies that can rest their mind from rigidity thinking. Indeed, media such as a movie is quite an effective method to help improve critical analysis (Chabrak & Craig, 2013; Czarniawska, 2012; Jeacle, 2009; Miley & Read, 2012; Savage, Norman, & Lancaster, 2008) and increase the learning interest of students. When I opened a session for advice for the next class method, some students requested me to keep displaying movies as a medium of learning in my class.

In the class, we always discussed each activity that we would like to do. We weighed the availability of learning tools and the common objectives that should be achieved and from that we made a decision. While we were studying the concept of assets, for example, I asked the students to do a simple research related to assets in their neighborhood.

Initially, I intended on asking them to do their assignments in groups. However, it became a problem for them because they were reluctantly visiting the same *paggadde-gadde*—local term to call a small stall selling daily household necessities in Makassar and its surroundings (Wahyuni, 2015)—repeatedly in group. Thus, as a consensus in the classroom, the task for visiting *paggadde-gadde* to understand asset definition from their perspectives, was done individually and then discussed in the classroom at the next meeting.

Asset: Paggadde-gadde Perspective

Without any guidance, Fajriatul Hidayah (Class B student) made a field note entitled 'Assets According to Small Traders'. This note seems like a simple research but has a high level of seriousness in the preparation. Field notes from Yaya (her nick name), were covered nicely and typed neatly, while other participants only produced handwritten notes in the style of the field journal. Yaya started her field a note with a goal,

“... to find out the opinion of [the] small traders about assets. I conducted a research on

one of the sellers in Pangkep, her name is Mrs. Fatma.”

This is from Yaya's notes, the first time (11/21/2015) she asked to *paggadde-gadde* with a question: “according to your opinion, what is assets?” Out of all the finding of the participants in the class, she found that *paggadde-gadde* had no idea about assets.

Uniquely, Yaya explained the definition of asset to *paggadde-gadde* based on what she learned from university, instead of asking in a simpler language that may have been easily understood by *paggadde-gadde* and would have helped when trying to gain an insight. Yaya and her friends surely did not comply with the principles of ethnographic research postulated by (Spradley, 2007). Yaya still brought an understanding from outside and forced it to be understood by *paggadde-gadde*. The same problem was recognized by other students when writing their critical reflection about teaching methods.

Merry Krisnayanti, a student of class B, even gave her Field Notes a title 'Learning Not Just In Class'. This title indicated an important lesson that Merry found during the learning process outside the classroom. She realized that there is another space, where the learning process can be carried out without being hindered by the classroom walls.

On the second day (22/11/2015), Yaya visited *paggadde-gadde* again with the same question “are assets difficult to obtain?” The next day (23/11/2015), Yaya joined when Mrs. Fatma went to the Central Market in that regency. Tired of waiting, Yaya went home and came back in the afternoon. At her second visit in the day, Yaya asked “how much profit did you got from this business, [?] and what kind of acquisitions have you had?” Answering these two questions, Mrs. Fatma said that she did not know for sure how much she earned from her business. From her profit, Mrs. Fatma explained that she was able to buy a refrigerator for cold drinks, a container of cooking oil and some other vendible's. Responding to these answers, Yaya replied to the questions with some suggestions, considering

that it might be good for Mrs. Fatma.

“Why did you not try to open other businesses such as meatball stall in which you may have the possibility to earn a greater profit and to have more assets?”

Mrs. Fatma tried to make Yaya understand that she thought the same thing previously. However, she said that “we are in the village and people cook by themselves at home”. Yaya realized and started to learn why the urban lifestyle can not always be put into a small local community or society (Hopper, Lassou, & Soobaroyen, 2017).

In addition, as the findings of Jamila, paggade-gadde admitted that one of their assets is the customer itself. By setting up a stall, when a neighbor needs tea or sugar but has no money, they can lend them sugar or tea. The ability to help their neighbors who are in need is what they regarded as ‘assets’.

Moreover, what has been learnt by Yaya and all other students via joint learning with paggadde-gadde was later revealed in the classroom. Some of them tried to convey their experiences to other. Then they come to me with the question,

“All of you had heard stories of paggadde-gadde. From now on, you have realized that what we understand as an asset, for paggadde-gadde is not only in the form of physical goods in their stall but also non-physical goods. In addition, you have also become aware that paggadde-gadde tried to support their lives from their small business. From their profit, they could feed their children and send their children to school. The question is, if you choose to shop at the minimarket or modern market, while next to your house there is a paggadde-gadde, do not you think that your action is slowly killing their businesses? So, who is among you who tried to shut off the business your neighbors here?”

I closed this question by looking at the students one by one. Then the students answered simultaneously, “Yes, we are, Mom”.

“Problem-Posing Education”: Analyzing the Meaning of Liability from the Hovel of

Scavengers

Sri Wahyuni (Nuni) was crying in the classroom, when Nur Qamariah (Riri) recited his field notes. Some of her friends who were sitting around Nuni were also crying. We sat in a circular pattern at that time. The sitting position between lecturers and students is often standardized by placing a chair for lecturer in front of the class. Sirimorok (2010) considers this sitting pattern as a symbol of oppressive power.

Riri stopped reading these notes to let her tears fall. The rest of students were silence. Because of this emotional atmosphere, some students who did not have time to visit the house of Daeng J (a scavenger) could only imagine the emotional experience felt by their friends who visited the site. Four students from the class D did not visit Daeng J's house due to sickness, lack of directions to the location, missing the schedule and the last one had no information.

Let us look at the story behind the students' visit when they heard the narrative of the scavenger families first-hand. A few weeks earlier, when the time had come for us to learn liabilities based on the syllabus, there were some things that we did. Here are some quotes from the daily journal that I wrote:

“In the place, next to the Hasanuddin University, where I worked alongside a scavenger community was one resident who had a debt problem. Due to family problems, they should have a debt about 30 million rupiah.

The income of the scavenger family in a week was about 200 thousand rupiah. This income was used to support the daily needs of six family members. In a state of urgency, a day or two after scavenging, they will sell it for 50 thousand rupiah. If it was not enough, they would accept an offer from bad cooperation which landed them funds for daily purposes. With these conditions, to have money about 30 million would have been impossible for them.

Finally, they decided to borrow money from moneylender. A sum of 20 million rupiah was obtained from other families by

using their motorcycle as a guarantee, the only vehicle of the family, and the only luxury property that can be sold in urgent condition. While the remaining 10 million rupiah was obtained from moneylender.

According to the story of the mother in the scavenger family, the moneylender is a soldier. These 10 million rupiah should be returned for two months with interest rate about 1,5 million rupiah per month. If the scavenger family could not pay it back within two months, they would be fined 100 thousand rupiah per day according to the signed contract.

So, what happened after two months? Of course, they could not afford it since their income was scarce even for fulfilling their daily needs. Therefore, this family had a debt of 10 million rupiah which had accumulated two monthsworth of debt, totaling around 3 million rupiah, plus fines of about 100 thousand rupiah per day.

At the time, the son of the scavenger family worked as a pedicab driver. According to the story of the mother, the son would not go home before collecting 100 thousand rupiah per day to pay the fine. It happens every day. Repeatedly.

I brought this problem into the classroom. We would learn about the liability (debt/liabilities) not only from the college textbooks or journals, but also from those who are really in debt. We did not want to be intellectually imprisoned in an ivory tower. Too tall to touch the top but cannot touch the surrounding communities.

One class [B Class] were consisted of 29 students. Because at that time it was holidays and an important Christians holiday, some of my students had returned home and chose not to go to the college for one meeting to enjoy a longer holiday at home. I surely did not forbid them. I always give freedom to my students, yet still remind them of the consequences of their choice. If they do not go to the class, it's okay, but they will be considered as absent. In total, there were 16 times of meeting as a class; there is a 'quota' for absence, totaling a maximum of three times. They learned to

choose and to be responsible for the choices.

In anticipation of there being a number of absent students, I divided 29 students into three groups. Each group would perform their duties for one week. We had a class every Tuesday, and it meant that the task should be carried out from Wednesday to Monday, and the results would be discussed in the class on Tuesday. Because there were three groups, this task lasted for three weeks. The first, second and third week were for group A, group B and group C, respectively. Students who chose to have a longer holiday would go in group C. Therefore, they could still do their task later after their holiday. By using this method, all my students could learn without any exception.

We would be involved in a debt problem of the scavenger family. Our involvement was to find a solution for them. We chose to work with our own efforts to alleviate the family's debts. In summary, the students would perform fundraising activities to obtain the funds, without asking for money from their parents or by carrying out other begging activities. I proposed to them to sell used clothes. My suggestion was accepted and they used another idea of selling used paper. I gave them freedom to develop their creativity.

When group A, which consisted of 13 students, presented their work, each member of the group conveyed what they had done and learnt from their activities during a week.

As students, since they had a large supply of used paper, they started collecting paper. This idea was interesting given their sources were close to their own lives. Rather than wasting paper by disposing of it or stockpiling it, it is better to sell it, right? Furthermore, from the collected paper, they brought it to a waste disposal centre in Antang. Here, they learnt more. According to Ms Uci - one of the students in group A, for the first time he came across a place like that. "We did something we never do," said Ms Mae, another student in group A.

The foul odours and the dirty environment initially made them repulsive. However,

after having seen the living conditions of those who lived at that location, they wondered how they could live in such an environment. Finally, their paper, which was brought by motorcycle and weighed 70 kg, could be sold. Initially, the paper was valued only for 500 rupiah per kilo. They felt disappointed, but from this condition, they learnt again that the work of people who collected scrap paper was not easy. They would continue, regardless of how small the income they may get from a demanding job that requires them to collect scrap paper in the streets, from the trash, and in front of our houses. After looking for another place around those landfills, they eventually met with paper buyers who wanted to give a better price for their papers, i.e. 700 rupiah per kilo.

The next day, they sold used clothes. One of the students, who lives in a rental house, admitted that she had only one old piece of clothing. Finally, she looked for other used clothes from her housemates. These actions encouraged others to care.

On Sunday at 8 am, they went to the traditional market to sell the used clothes. According to their stories, it was at first strange for them. They, who are accustomed to receiving money from their parents, had to go to the market to sell used clothes to earn money. With the feelings of shame and pride, they began to sell.

They sold the clothes for 15 thousand to 20 thousand rupiah per piece. But no one was interested in buying the clothes. Finally, they reduced the price to 5 thousand or 10 thousand rupiah per piece. "After re-thinking, we made it cheaper. Less profit was better than nothing", Ms Mae claimed. In this way, they learnt how to not consider making a profit as the primary goal - the principles that are introduced and promoted by capitalism. The most important thing is that the clothes could be sold, and the results could help the scavengers.

At the end, they enjoyed their work. People who came to buy their clothes sympathized with their efforts. Goodwill was apparently spreading.

Although their profit would be handed

over to others, they demonstrated admirable enthusiasm, and the reasons for doing this uplifted their spirit. Happiness comes from an attempt to ease the burdens of others.

Before the class was over, I used the last 15 minutes to discuss the materials for the next meeting as instructed in the syllabus. I still teach them lessons provided in the book, though only for smaller sections. Indeed, with expectations, they would read their own books after the classroom meeting."

Honestly, I was stunned by their contribution to resolve the debts of the scavenger family. The other groups used different methods to raise funds; for example, through making origami. In class D, I even found some students who picked up and collected used plastic around us after the end of class that day which they sold to raise money for their group funding.

I knew that they were really concerned about the problem of Daeng J and therefore would like to help. I knew that they had become more aware that "lazy" is not the main factor causing someone to be poor. However, other driven factors will determine the superstructure of the financial condition of families in this country. Jan Breman, a sociologist from the Netherlands who specifically studies the conditions in South Asia and Southeast Asia, expressed this on numerous occasions in his publication that poverty, particularly in developing countries such as Indonesia, occurs due to a structural crush. Poverty is not something given. Basically, this view is derived from the thought of Karl Marx about the bourgeoisie which oppressed the working class and the structures which keep these conditions exist (Pincus, 1996). Some students expressed their frustration in the field notes about the conditions, that they considered dispirited and distressing given the location in a city which aspires to be world class. Safirli Sahastripa (student of class B) even wrote a poem in his field notes to describe the conditions: "Have you seen the beauty of this city? There are so many high and luxury buildings which try to scrape the sky, but have you ever known that

among those arrogant building, there is a tiny area that are inhabited by the poor?"

I also knew that my students were becoming more aware that the value of money for each individual is different for each economic class of society. However, I have never thought that their efforts would be so great; considering they were working for others (pragmatically) not for themselves.

Riri, a student in class, expressed her gratitude towards me, as a lecturer, in her power point presentation, because the learning method had made her understand that there is a gap between her life with some people in the surrounding areas. It is true what Reardon once stated and what was rewritten by (Levkoe et al., 2014) that education does not give positive real impact to society. This is in line with (Saravanamuthu, 2015) in expressing the concept of accounting education based on Transformative Learning, "harness their emotional intelligence to critically evaluate accounting's financial perspective and expand their consciousness of the other."

In addition to a paradigm shift, in last meeting in class D, together we formulated the concept of liability for the poor as the closing part of our learning series of liabilities. Here is the conclusion that we made; I took it from the result of Nuni:

"liabilities according to marginal communities: a liability is the sacrifice due to the result of [an] emergency situation and without the economic benefits [and] pay obligations with value that can't be measured".

Nuni wrote the definitions after finding the concept of liabilities obtained from the Indonesian Financial Accounting Standards (IAI, 2014). Based on the Framework of the Preparation and Presentation of Financial Statements (p. 60-64), the essential characteristics of a liability is

"the company has a present obligation ... obligations also arise from a common business practice, custom and a desire to maintain good business relations or act in an equitable manner ... Liabilities arise from past transactions or events. For example, the purchase of

goods or the use of services give rise to trade payables." (IAI, 2014)

In addition to formulating the concept from the perspective of marginal society, the students may realize that there are differences in the definition of liability in textbooks and the practical understanding of the people who are mostly forgotten. The exam results of Sriwanti Pattendean, another student in the class, simplify the differences as followed:

"From the learning process inside and outside the classroom, I found that the definitions of liability used by large companies (as explained in the textbook) and by marginalized community is very different and even opposite. From the results of our discussions with Daeng T [wife of Daeng J] a few days ago in the village of scavengers ... we take conclusions that liability according to them is: a sacrifice/expenditure of resources for emergency situation without the economic benefits and the ability to pay obligations [which can not] be measured. While the textbook [,] especially in Indonesian Statement of Financial Accounting Standards 1 [paragraph] 91, explaining that the liability is a sacrifice/expenditure of resources with economic benefits and the ability to pay obligations [which can not] be measured. (The bottom line sentences are in accordance with the original sentence)

Their understanding and self-reflection brought the students the desire for change and be changed. 'Change' in this case is a self-encouragement as the field notes Syamsu Alam (student from class B), to "become a better person again". While 'be changed' refers to external changes, such as the style of teaching process, as also stated by Syamsu Alam, "as a form of testing our memorizing capability about the lessons".

CONCLUSION

It Pedagogical analysis of the privileged plays important role in supporting transformative accounting education at various universities. This study may provide faculty members with a starting point to examine

the practices of Transformative Learning in accounting. Based on this framework, the learning is carried out with more egalitarian principles by dismantling the hegemony of the current frame of reference for thinking which has not been challenged in the classroom yet. For example, why do accounting textbooks, ranging from introductory to advanced class, speak mostly about the accounting system in big corporations?

Mirroring the approach of (Curry-Stevens, (2007), we had to return to the origins of the formation of classes using these Transformative Approaches. This kind of program, must be admitted and should be carried out by people who have received some advantages of the structure (Curry-Stevens, 2007). For example, I am a lecturer and the designer of the program who has received scholarships from institutions of higher education to pursue a master's degree, as a requirement for becoming a lecturer in Indonesia. I have access to substantial education training at a local level and at an international level. It allowed me to have a broader access of reading materials than those distributed in the classrooms. Moreover, I had the advantage of meeting with people who cannot be found in the classroom and had enough time and financial supports.

It is important to note that transformative learning requires a continuous concrete actions and non-neutral thinking character because education should indeed never be neutral and should not be confined within the walls of the school (Sirimorok, 2010). The steps, at every level, always require a motor and a support for the realization of Transformative Learning in the world of accounting education. Hence, undertaking the transformation of a political nature for those who benefited, it is very important for our accounting students.

We argue that the Indonesian Institute of Accountants, in particular Educators Board, plays important roles in formulating and realizing the Transformative Learning. In the education environment in Indonesia, collaboration with Ministry of Research, Technology, and Higher Education Republic of Indonesia

to formulate the concept and system is also urgently required.

To summarize, there is a need to create a new paradigm in the accounting education which should be formulated from the "bottom up". Yet, it is essential that more parties support the accounting students to jointly undertake this kind of transformation. Accounting education is not an education which merely discusses the conceptual aspect, but rather it looks at the contextual contents that are rooted in their communities. In other words, accounting education is basically a socially constructed reality. In educating students through conceptual frameworks, it is important that a lecturer supports the students in building their "character". Transformative Learning in accounting education is an arena that allows us to jointly develop a critical awareness of students in understanding the accounting and social environment. Indeed, transformative learning empower students to directly explore accounting issues in the social context (the community). This will eventually change the student's paradigm to be more critical and make them more aware on the phenomena of inequality, discrimination and marginalization in their social environment.

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