

# TEACHING WITH METAPHOR: THE CASE OF ALICE IN GAAP LAND

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## ABSTRACT

*This paper describes the application of metaphor in a writing assignment given to both graduate and undergraduate accounting students at Weber State University. As one method of teaching critical thinking skills, metaphor generates an image which is based on partial truth, requiring students to focus on one aspect of a topic in a novel way. After discussing metaphor, students were asked to write a short paper using metaphor to describe a self-selected accounting topic. Students were assigned metaphors based on the familiar stories in Alice in Wonderland. A rubric was developed for assessment of the written assignment.*

## INTRODUCTION

The global economy is constantly reshaped by changing technology and new work environments. To meet the needs of business and industry, accounting educators must continually reassess the effectiveness of curricula and pedagogy. One consistent recommendation of special studies and reports is the need to move accounting students beyond technical training to higher-order thinking skills that look beyond the numbers (Bonk and Smith, 1998). The Accounting Education Change Commission, for example, identified “capacities for inquiry, abstract logical thinking, and critical analysis” as objectives of accounting education (AECC 1990, 308).

Jackson and Durkee (2008) discuss a cross-disciplinary approach to incorporating information literacy into the accounting curriculum. Information literacy is one of the objectives of a paradigm shift in teaching from the teacher presenting facts to facilitating active learning. Information literacy is key to critical thinking since the information literate person “must be able to recognize when information is needed and have the ability to locate, evaluate, and use effective the needed information” (ALA, 1989, 1).

In their search for a thinking skill framework, Bonk and Smith (1998) merge creative and critical thinking. Creative thinking is used during the early stages of problem solving where the “right” question is chosen and options selected. Critical thinking is used to select a solution where the assessment of options using information technology, sound judgment and the examination of evidence are important. Essentially, creative thinking is subsumed as a component of critical thinking as applied in this study, which examines the use of metaphor to teach critical thinking skills in an action learning assignment for accounting students.

## CRITICAL THINKING SKILLS

Critical thinking is a common element in the set of competencies and skills prescribed for today's accountants, but it has been difficult to agree on the definition of critical thinking or on which specific skills are involved (Baril et al., 1998). However, an underlying cause for the failure to teach critical thinking skills was identified by Green (1979, 472) in his description of bad students and bad teachers:

*They omit the step that requires the exercise of imagination and forge on to what is to be understood as literally true. What both leave out of the process is thinking. Truth passes from the professor's notes to the student's notes without going through the head of either.*

Ennis (1987, 10) used the following definition of critical thinking which will be used in this paper: "Critical thinking is reasonable reflective thinking that is focused on deciding what to believe or do." According to Ivie (2001, 18),

*we think reflectively whenever we 'turn back' upon or call into question the assumptions, premises, or presuppositions underlying our ideas. The purpose of such thinking is to establish clear and logical connections between beginning premises, relevant facts, and warranted conclusions.*

Ivey believes students are better able to think reflectively if they understand the root metaphors which underlie all complex systems of thinking. The idea of root metaphors originated with Pepper (1942). Just as methods and practice of any discipline are shaped by theory, theory in turn is shaped by world views, or root metaphors, which provide context for theories associated with a particular discipline. They shape the "experience of professionals, subtly molding their outlooks and activities" (Steenbarger 1991, 69). O'Hara (2007) even suggests that in a time of profound change, the root metaphors that shape discourse and concepts of reality also change, and educators must adapt to these changes to avoid a mismatch between education delivery and the needs of a global community.

Accounting is no stranger to metaphor. According to Walters-York et al. (1996), the historical prejudice against figurative language like metaphor is based on the notion that accounting requires literal language that is unambiguous, verifiable, and technical. She challenges the distinction between literal and figurative language; i.e., that accounting operates exclusive of metaphorical terms. Expressions like sunk costs, bulging inventories, and accounting magic are examples of accounting metaphors. In fact, metaphors are found throughout accounting, in textbooks, official pronouncements, and scholarly discourse (Davis et al., 1982; McGoun et al., 2004; Young, 2001; Walters-York, 1996).

## METAPHOR

Whenever we speak of one thing as if it were another, we are using metaphor (Karathanos and Pettypool, 1998). Lakoff and Johnson (1980) have written extensively on the power of metaphor in everyday language. For example, one of the powers of metaphor they discuss is that metaphor hides aspects of a concept that are not “coherent with the metaphor,” allowing us to focus on one aspect in a novel way. In their summary, Lakoff and Johnson (1980, 486) make this startling claim:

*. . . no account of meaning and truth can be adequate unless it recognizes and deals with the way in which conventional metaphors structure our conceptual system. Of course, this is no modest claim, for, if we are correct, it calls into question the assumption of many that a complete account of literal meaning can be given without reference to metaphor.*

In his discussion of innovation and how to foster creativity, Herrmann (1991) believes that by using metaphor, we have a clearer understanding of the question and are more able to arrive at an optimal answer. Metaphors force a translation (making connections) that breaks down walls, forcing us to use the whole brain and facilitating problem solving capabilities thereby.

The use of metaphor generates an image which is based on partial truth, a one-sided abstraction “in which certain features are emphasized and others suppressed in a selective comparison” (Morgan, 1980, 611). If the two subjects compared in the metaphor are too different or too much alike, the metaphorical process produces nonsense. According to Morgan, the most powerful use of metaphor is where the relationship between the two objects of comparison is significant but not total. Morgan (1980, 612) makes the interesting observation that “effective metaphor is a form of creative expression which relies upon constructive falsehood as a means of liberating the imagination.”

## INCORPORATING METAPHOR INTO AN ACCOUNTING CURRICULUM

The emphasis of this study is to examine a curricular emphasis on lifelong learning skills where students are required to exhibit individual competence in analyzing an issue in financial accounting by demonstrating proficiency in applying information technology and critical thinking skills. Metaphor is used specifically in student analysis of relevant issues.

The research discussed in this paper took place during spring semester 2009 in two sections of International Accounting (ACTG 3500), a required 3-semester-hour undergraduate course, and one section of Financial Statement Analysis (MACC 6160), a required 3-semester-

hour graduate accounting course, both courses offered over a 15-week period. Both courses are taught by the author.

Weber State University (WSU) offers a bachelor's degree in accounting. Majors typically take four years to complete the degree, which requires the completion of eleven three-semester-hour accounting courses. The research discussed in this paper took place in two sections of International Accounting (ACTG 3500). The course is required of accounting majors. The only accounting prerequisite is the first financial accounting course, although eighty percent of students have completed both Intermediate Accounting courses before taking the course. Between twenty and thirty-five students are enrolled in each section. Four sections are offered each academic year: one or two sections each semester and a section in the summer. The course was originally a master's level-course but was redesigned as an undergraduate course as part of the college of business and economics' international business certificate program. .

The course covers topics that affect financial accounting internationally, specifically international accounting standards relating to foreign currency transactions, translation of foreign currency financial statements, hedging foreign currency exposures, cross-border transfer pricing, international taxation, and so on. The course also discusses individual country differences in customs, regulation, business environment, and accounting. Various theoretical topics are examined that are relevant to an understanding of current issues affecting accounting and business globally such as agency, measurement, and efficient markets theories. A textbook is recommended but not required. The course does require extensive reading from online library databases and web sources. Students also have extensive resources available through WebCT including detailed Powerpoint presentations on every topic. Websites are made available on every topic and country assigned. The course is designed to provide students with the opportunity to consult a wide variety of sources on the topics assigned. In meeting course objectives, students must prepare four four-page research papers on assigned topics using at least six references (Jackson and Durkee 2008).

WSU also offers a master of accounting (MACC) degree which requires a minimum of 30 semester hours beyond a bachelor's degree in accounting. The professional accounting track of the MACC program includes 18-credit hours of required accounting courses, 3-credit hours of tax, and 9-credit hours of electives, selected from MACC and MBA courses. MACC 6160 is required of all MACC students in the professional accounting track (it is an elective for MACC students in the tax track). There are no MACC prerequisites for the course. Nineteen MACC students participated in the study. All were in the professional accounting track, fifteen of which were completing their MACC course work that semester.

MACC 6160 is designed to acquaint students with the theoretical and analytical skills necessary to understand and interpret financial disclosure. The focus is on equity valuation using accounting data. Students study the complications posed by distortions, biases, and under-disclosure or omissions of data; e.g., from capital structure, derivatives, inter-corporate investments, accounting restatements, corporate reorganizations etc. There is extensive

application of group work, class participation, oral presentations, and written assignments involving research and case studies. The final term project requires each student to select a company for analysis and valuation at the beginning of the course.

### WRITTEN ASSIGNMENT

In both courses, students are assigned readings throughout the semester. The metaphor paper was assigned to be handed in at the end of the thirteenth week of the semester in both courses. Students were assigned two papers related to the metaphor assignment: “Accounting for Rituals” by Gambling (1980) and “America Online” by Briloff (1996). Gambling (1980) relates accounting to witchcraft, a rich metaphor in itself, and discusses the functions of accounting in a societal context. Briloff (1996) uses the Alice in Wonderland metaphor to excoriate AOL’s use of pooling and purchase accounting for acquisitions. In class, students discuss the Gambling and Briloff papers and the authors’ unique approaches to critical analysis of accounting issues, paying particular attention to the role of metaphor. Since students are exposed to critical analysis of a wide array of specific accounting principles and corporate disclosure throughout the two courses, they are well equipped when this assignment is given to use metaphor to analyze an accounting issue of their choice. One difference in student preparation for the metaphor assignment is that this was the third short research paper for ACTG 3500 students and, although MACC 6160 students have assignments throughout the course, this was their first research paper. As a caveat, fifty-eight percent of MACC 6160 students had taken ACTG 3500 at WSU prior to their master’s program.

Each student was given a copy of *Alice in GAAP Land* written by the author .

#### FIGURE 1 ALICE IN GAAP LAND

Lewis Carroll described a parallel universe of sorts for Alice, a world that made no sense only when it was compared to her own. Perhaps it was not so much a parallel universe as it was a dream world, a wonderland where Alice could interact with her fantasies. The fact of the matter, of course, is that there is no such place as Wonderland, yet at the time Alice’s dreams *seemed* real enough. Perhaps fantasy has more to do with the everyday than we care to admit. Could it be that accountants’ reality is as relative as our laws of physics seem to be? I am struck by the similarities between Alice’s Wonderland and accountants’ GAAP Land.

### **FANTASY NUMBER ONE: SENTENCE FIRST—VERDICT AFTERWARDS**

“Let the jury consider their verdict,” the King said, for about the twentieth time that day.  
“No, no!” said the Queen. “Sentence first—verdict afterwards.”

The public is the major client of the auditor, yet the public does not pay for audit services. Oh, some say, they really do because the investor public elects the board of directors who pick outside members to be on an audit committee who hire the auditors who are paid by managers whose activities are overseen by the board of directors and reviewed by the auditors. There you have it: a missing chapter for Carroll’s book.

Yet, I contend that underneath every well-mannered fantasy is a layer of truth, at times so delicate that it is like gossamer. The truth may be that the public is happy to believe in a thing, even if it is quite outrageous, as long as all goes well. It is troublesome but true that when fantasy motivates action, and things go awry, the sentence will always precedes the verdict. It may not work quite like that in the real world, but the logic makes perfect sense in GAAP Land.

### **FANTASY NUMBER TWO: REFRESHMENTS ARE ALWAYS SERVED AFTER THE FUNERAL**

In the very middle of the court was a table, with a large dish of tarts upon it: they looked so good, that it made Alice quite hungry to look at them—“I wish they’d get the trial done,” she thought, “and hand round the refreshments!”

To change the metaphor: after the funeral, two events always occur in a specific order: (1) refreshments are served, and (2) the estate of the dearly departed is distributed to the Undead. Truth, it seems, is defined by the living. It is, therefore, survival that defines truth and truth is, after all, reality. Isn’t it?

The problem with this fantasy is that it is not quite so easy as it seems to distinguish the Dead from the Undead, which makes things quite complicated when one plans a funeral.

### **FANTASY NUMBER THREE: HALF FULL IS BETTER THAN HALF EMPTY, BUT EMPTY MAY BE MORE EXPENSIVE THAN BOTH**

“Have some wine,” the March Hare said in an encouraging tone.  
Alice looked all round the table, but there was nothing on it but tea. “I don’t see any wine,” she remarked. “There isn’t any,” said the March Hare.  
“Then it wasn’t very civil of you to offer it,” said Alice angrily.

The polite thing for Alice to have done was *not* to ask her question in the first place. It is implied, but made obvious by the story, that no denizen of Wonderland would have asked it. In Wonderland, a young guest would have continued to look for the wine, in silence. The old and wise ones would not have asked, and not have looked, knowing full well that there was no wine to be had when it was offered. That way, the host is spared embarrassment. It seems, however, in Wonderland, the host was not the least bit embarrassed by Alice's rude question. That is the puzzle we should all stop to ponder.

In GAAP Land, we spend years and years going round and round and often end up with an offer of wine when there is none. Even when we have no wine on our table, we happily extend an offer to all to come and have a drink. The March Hare was willing to give the wine he did not have to Alice for free. In GAAP Land, we make people pay for the wine we do not have. All seem to agree it is worth every penny.

Alice might ask how a thing can be generally accepted if it is not generally accessible. Oh, it is, we would answer, as long as you have the money to buy it.

#### **FANTASY NUMBER FOUR: MORE OF A GOOD THING IS BETTER THAN LESS**

"I quite agree with you," said the Duchess, "and the moral of that is—'Be what you would seem to be'—or, if you'd like it put more simply—'Never imagine yourself not to be otherwise than what it might appear to others that what you were or might have been was not otherwise than what you had been would have appeared to them to be otherwise.'"

An example from GAAP Land will suffice to make my point. "All non-cancellable obligations must be capitalized" is not quite so grand as the thousands of pages of rules and interpretations that say the same thing. The former is common sense but the latter, far more precious, leads to a master's degree and professional certification!

It also seems to be true that the bigger a thing is, the easier it is to go around it. That's not true, of course, in the real world, but it makes perfect sense in GAAP Land.

#### **FANTASY NUMBER FIVE: PIGS OUT NOT TO FLY**

"Thinking again?" the Duchess asked, with another dig of her sharp little chin. "I've a right to think," said Alice sharply, for she was beginning to feel a little worried. "Just about as much right," said the Duchess, "as pigs have to fly...."

A Duchess in Wonderland is a regal person, all would agree. Alice was an entry-level newcomer, one of thousands who will always be new, no matter how long they tarry in Wonderland. Alice can expect her compensation to increase dramatically over time if she stays in Wonderland and stops asking impertinent questions (which seems to be her major problem). If she is a quick study, we will see her attitude brighten.

It is the Duchess herself who bears the risk, who manages her estates, who defends others of lesser rank, who, it seems, makes everything *work*. In a society where it is the rules that create social harmony, it makes sense, to me, that pigs ought not to fly, if the Duchess says so. But, if we take a step or two back and look at it, we would quickly come to the realization that *if* we gave pigs the right to fly, they would fly no better or worse than the Duchess herself.

Who decides what is what in GAAP Land? It is the Duchess and certainly not Alice and certainly not the pig.

### **FANTASY NUMBER SIX: NOBODY IS ON THE ROAD**

“I see nobody on the road,” said Alice

“I only wish *I* had such eyes,” the King remarked in a fretful tone. “To be able to see Nobody! And at that distance too! Why, it’s as much as *I* can do to see real people, by this light!”

Alice never quite got it, I’m afraid. The King assumed nobody was somebody. In fact, nobody *is* somebody in Wonderland. A strange and difficult place, you say. GAAP Land is stranger still. We take an “unidentifiable intangible” and give it a name, goodwill—it is something, to be sure, but no one knows exactly what. I believe most reasonable people would say it is nothing that we have made into something, or perhaps it goes the other way around. We make the unknown nothing (or something) an asset: it is our “nobody” on the road. But wait. My tale becomes stranger still. We check our nobody to see if he’s *STILL* not there at the end of every year. And *IF* he is not there, we have to determine how much of him is still not there. If we determine he is less not there than a year ago, we write that much of him off. We call that impairment but it is much too complicated to discuss here.



### FANTASY NUMBER SEVEN: BACKWARDS, MARCH!

“I don’t understand you,” said Alice. “It’s dreadfully confusing!”  
“That’s the effect of living backwards,” the Queen said kindly: “it always makes one a little giddy at first—” “Living backwards!” Alice repeated in great astonishment. “I never heard of such a thing!”  
“—but there’s one great advantage in it, that one’s memory works both ways.”  
“I’m sure *mine* only works one way,” Alice remarked. “I ca’n’t remember things before they happen.”  
“It’s a poor sort of memory that only works backwards,” the Queen remarked.

There is a clever trick to this one. The point is not that it is a bad thing to go backwards. That’s just the way things are in Wonderland. No reason to be glum. The Queen compensates. You see, there is little to be criticized for your *body* going backwards as long as your *face* is looking in the *right* direction, which is forward. If you look backwards, you merely see where you have already been, which is redundant. If you look forward far enough while going backwards, you will see where you have not been and never will be, which is visionary. And, that is a good thing in the short run. In the long run, however, if you march too far backwards while facing forward, you can have no hope that you will see where you never will be. That’s the danger, you see.

My only caution, here, is to say that the road changes with time whether one marches forwards or backwards. At some point in the future, someone not from GAAP Land will declare the obvious, that we have become irrelevant, in spite of the amount of our donations to his/her favorite charity.

### FANTASY NUMBER EIGHT: TO AVOID AN ISSUE, CONTROL THE AGENDA

“Have you guessed the riddle yet?” the Hatter said, turning to Alice again.  
“No, I give it up,” Alice replied: “what’s the answer?”  
“I haven’t the slightest idea,” said the Hatter.  
“Nor I,” said the March Hare.  
Alice sighed wearily. “I think you might do something better with the time,” she said, “than wasting it in asking riddles that have no answers.”

The Hatter had asked Alice why a raven is like a writing-desk. We will never know the answer because the record is silent on the subject. But, let us probe more deeply. We assume the Hatter did not know because he said he did not. Can we trust the Hatter’s word on the matter? The question is, of course, irrelevant. My criticism is that there *is* an answer and we do not require the Hatter

to come up with it. I propose we form a committee of academics to study the subject. Perhaps market theory or agency theory has an answer for us.

The fact is, the Hatter and the March Hare were quite right and Alice was quite wrong. There is no waste in asking questions that have no answers. The waste is in not asking questions because your major constituents do not wish you to ask. The awful truth is that, by cutting off discussion, Alice assured that there would never be an answer. She, in effect, took control of the agenda. The Hatter and March Hare went along. It seems they decided that further discussion was pointless.

In GAAP Land, who determines the riddles we discuss and do not discuss? Is it the generals, the Duchess, Alice, the pig, who? The answer may be in who determines that time is or is not right for a question.

### **FANTASY NUMBER NINE: BELIEVE THE IMPOSSIBLE**

Alice laughed. "There's no use trying," she said: "one *ca'n't* believe impossible things."

"I daresay you haven't had much practice," said the Queen. "When I was your age, I always did it for half-an-hour a day. Why, sometimes I've believed as many as six impossible things before breakfast...."

Alice was at least seven and a half when she decided that believing the impossible was a waste of time. I assume from the Queen's comment that she began thinking impossible things as a young girl and never stopped. Even though Alice does not seem to like her much, I believe the Queen was an able monarch. Alice wanted to play it safe. She had given up on the impossible; the Queen hadn't. Nevertheless, the Queen's days were numbered. Even in Wonderland, there are shifting paradigms. That is a point Alice should also ponder.

The moral: Alice, even as an outsider, could have become a successful reformer in Wonderland, but she needed a serious change in her attitude. I urge potential reformers of GAAP Land to sort fantasy from reality before they decide which is which. Oh, dear, I think that's impossible!

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## RATING WRITTEN ASSIGNMENT

A rubric was developed for assessment of the written assignment. Instructional rubrics list the criteria used in grading a written assignment along with various levels of quality for each criterion (Andrade 2002). Students seem to prefer the rubric method of assessment because of its simplicity and perceived fairness (Smith 2008). By identifying specific criteria, expectations are identified and students have no choice but to use criteria listed in the rubric in completing the assignment in order to be successful (Harris 2008).

The rubric used here was adapted principally from examples of the Center for Teaching, Learning & Technology (2006) and the Foundation for Critical Thinking (2009) and includes the following factors based on emerging, developing, and mastering levels of quality for each:

- \* Purpose: Demonstrates a clear understanding of the assignment's purpose.
- \* Metaphorical reasoning: Defines the question, problem, or issue in terms of core issues using the metaphor assigned.
- \* Conceptual reasoning: Identifies and considers the context of the issue or problem in terms of the information needs of capital providers.
- \* Information collection: Gathers sufficient, credible, relevant information.
- \* Interpretations and Inferences: Follows where evidence and reason lead in order to obtain defensible, thoughtful, logical conclusions or solutions.
- \* Implications and Consequences: Identifies the most significant implications and consequences of the reasoning (whether positive or negative).
- \* Effective communication: communicates effectively.

Figure 2  
Rubric for Rating Critical Thinking Using Metaphor

Name: \_\_\_\_\_

Metaphor No. \_\_\_\_\_

A. Demonstrates a clear understanding of the assignment's purpose

Emerging		Developing		Mastering	
1	2	3	4	5	6
Does not attempt or fails to demonstrate understanding		Demonstrates understanding but some aspects are incorrect or confused. Nuances and key details are missing or glossed over.		Clear understanding of the purpose. Identifies integral relationships essential to analyzing the issue.	

B. Defines the question, problem or issue in terms of core issues using the metaphor assigned

Emerging		Developing		Mastering	
1	2	3	4	5	6
Does not relate the topic to the metaphor assigned.		Presents and explores relevant contexts and assumptions, in a limited way.		Analyzes with a clear sense of metaphorical context.	

C. Identifies and considers the context of the issue or problem in terms of the information needs of capital providers.

Emerging		Developing		Mastering	
1	2	3	4	5	6
Fails to evaluate significant points in terms of user needs		Presents understanding of user needs although inconsistently and superficially. Gaps may exist in logic.		Position demonstrates clear understanding of user needs related to the issue.	

D. Gathers sufficient, credible, relevant information

Emerging		Developing		Mastering	
1	2	3	4	5	6
No evidence of search, selection or evaluation of research		Demonstrates adequate skill in searching, selecting, and evaluating sources to meet information needs.		Evidence of search, selection and source evaluation skills; notable identification of salient resources.	

E. Follows where evidence and reason lead in order to obtain defensible, thoughtful, logical conclusions or solutions

Emerging		Developing		Mastering	
1	2	3	4	5	6
Uses superficial, simplistic, or irrelevant reasons and unjustifiable claims; Makes illogical, inconsistent inferences; Exhibits closed-mindedness or hostility to reason; regardless of the evidence, maintains or defends views based on self-interest		Follows some evidence to conclusions, but inferences are often unclear, illogical, inconsistent or superficial		Follows where evidence and reason lead and develops defensible, thoughtful, logical conclusions or solutions.	

F. Identifies the most significant implications and consequences of the reasoning (whether positive or negative).

Emerging		Developing		Mastering	
1	2	3	4	5	6
Fails to identify implications and consequences of reasoning		Conclusions consider or provide evidence loosely related to consequences of reasoning		Identifies, discusses and extends conclusions and consequences of reasoning in the context of data, evidence and logic.	

G. Communicates effectively

Emerging		Developing		Mastering	
1	2	3	4	5	6
In many cases, language obscures meaning; grammar, syntax, or other errors are distracting. Style is inconsistent.		In general, language does not interfere with communication. Errors are not distracting or frequent, although there may be some problems with more difficult aspects of style and voice. Format is appropriate although at times inconsistent.		Language clearly and effectively communicates ideas. Errors are minimal. Organization is clear; transitions between ideas enhance presentation. Consistent use of appropriate format.	

## RESULTS

Sixty students completed the assignment, 43 students in ACTG 3500 and 17 in MACC 6160. Using the grading rubric, students in both MACC 6160 and ACTG 3500 generally did well, the only exception item 4, “Gathers sufficient, credible, relevant information” where ACTG 3500 students outperformed MACC students. Means for rubric items (using a six point scale, 6 being the highest) are found in Table 1.

Factors	Means MACC 6160	Means ACTG 3500
A	4.94	5.17
B	4.61	4.29
C	4.56	5.63
D	2.89	5.17
E	4.11	4.75
F	4.39	4.96

ACTG 3500 students had an advantage with research (item 4) because this was their third research paper, and they adhered to the specific requirements of prior papers. Even so, ambiguity regarding research expectations can be resolved by more specific guidelines on reference materials, sources, format, and quantity. Qualitatively, I saw no difference between the performance of master's students and undergraduate students on the assignment. Since the majority of ACTG 3500 students are seniors, this result was expected.

Topics selected by the students, found in Table 2, generally included topics covered in the course or suggestions included with the assignment.

Metaphor Number	Topics MACC 6160	Topics ACTG 3500
1	Auditing/Auditing profession	Auditing/Auditing profession Corporate governance Rules v. principles
2	Auditing/Audit failure	Accounting profession Valuation Governance/Disclosure Arthur Andersen Intangibles
3	Rules v. Principles Other Comprehensive Income	Earnings management Consolidated Financials Financial reporting/Cash flow Corporate Governance
4	Rules v. Principles	Leasing Rules v. principles Accounting regulation
5	Auditing Transparency	Rules v. principles Auditing /Audit failure Public accounting profession

Metaphor Number	Topics MACC 6160	Topics ACTG 3500
6	Intangibles	Efficient market hypothesis Intangibles
7	Mergers and acquisitions Valuation	Valuation Transparency
8	GAAP: leases, R&D Standard setting	Valuation Transparency
9	Standard setting	GAAP convergence Rules v. principles Goodwill impairment Valuation

## DISCUSSION

The metaphor assignment accomplished a number of teaching objectives:

- \* Critical thinking: students use reflective thinking and imagination to describe an accounting topic. By requiring them to think “outside the box,” students achieve a clearer basis for what they believe.
- \* Metaphor: students use metaphor to describe an accounting topic in an unfamiliar context. By eliminating everything that does not fit the metaphor, students focus on one aspect of their topic in a novel way.
- \* Research: students use research skills to link their conclusions to professional dialogue in the literature. This linkage back to the professional world helps them better understand the dynamics of professional criticism; i.e., owning their ideas within the professional world.
- \* Communication/writing: students express their ideas in a logical and coherent way. The process of formulating opinions is not complete unless a student can justify and communicate effectively with others.

The metaphors in “Alice in GAAP Land” are a novel way of presenting points of view that are generally unfamiliar to students; they are, however, representative of common themes in accounting criticism. The metaphor approach requires students to analyze an accounting issue using an unfamiliar context, essentially thinking “outside the box.” Their analysis through Alice’s eyes also requires the application of critical thinking skills of imagination and reflective

thinking since their analysis must be within the context of the metaphor; i.e., seeing a topic through someone else's eyes, someone who may not be "seeing" in a traditional academic way. Walters-York (1996, 57) describe this process as metaphoric defamiliarization, "making the routine or ordinary seem strange or different by presenting it in a novel light, by placing it in an unexpected context, or by articulating it in an unusual manner." An example of this approach is Gambling (1987) comparing accountants to witch doctors or Page (2005) analyzing the process of formulating an accounting conceptual framework in terms of searching for the holy grail or hunting a snark, two familiar metaphors in literature. The addition of a research requirement disciplines students' arguments and involves them in accounting criticism in the literature. In searching for support for the view derived from the metaphor, students discover professional views that are coherent with those that Alice might also share.

## CONCLUSION

The addition of metaphor in the accounting curriculum is one method that can take the curriculum beyond the mere learning of rules. By acquainting students with the energy of debate, teachers can reenergize traditional accounting pedagogy. When students are engaged in the creative side of the accounting profession, that side that considers public interest, transparency and critical thinking, they are more likely to understand the needs of the professional. In a changing world, students should develop skills early in their studies that take them beyond the mastery of rules. The application of metaphor is one addition to a teacher's palette of possibilities.

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