

Review

“What would Sartre say?” using existentialism to inform teaching thought and practice in accounting and management

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This paper considers, in a series of reflections, how existentialist philosophy might be used to inform the teaching and management of the traditionally conceptualized and conventionally elective “soft” university courses of Accounting Theory, Business Ethics, Critical Management Studies, and Sustainability. We draw upon key existentialist philosophers such as Friedrich Nietzsche, Jean-Paul Sartre, Søren Kierkegaard, and G. K. Chesterton as well as music by the influential and sociologically significant UK “first wave of punk rock” bands The Sex Pistols and the Clash. The purpose is to explore the locations from which the teaching of accounting and management might offer critical evaluation on the interactions of the individual (e.g. student and teacher) and society (example employment as “an accountant” or “a manager” in business, the profession and academia).

Keywords: Accounting education, Business ethics, Chesterton, Existentialism, Management education, Nietzsche, Punk rock music, Sartre.

INTRODUCTION

This paper considers, in a series of reflections, how existentialist philosophy might be used to inform the teaching and management of the traditionally conceptualized and conventionally elective “soft” university courses of Accounting Theory, Business Ethics, Critical Management Studies, and Sustainability. The purpose is to explore the locations from which the teaching of accounting and management might offer critical evaluation on the interactions of the individual (e.g. student and teacher) and society (e.g. employment as “an accountant” or “a manager” in business, the professions and academia). The opening part of the paper title “What would Sartre say?” is derived from the question allegedly asked on many occasions by the great nineteenth-century philosopher Karl Marx in reference to his lifelong friend Friedrich Engels: “What would Engels say?”

The paper is structured as follows. We begin with a

brief methodology section to explain why certain authors and books were chosen for both classroom instruction and review in this paper. In the next section we reflect on and draw implications for the emancipatory aspects of the teaching of accounting and/or management. We explore the main ideas of the leading existentialist philosophers Friedrich Nietzsche (1973, 1990, 2004), Jean-Paul Sartre (2003, 2004) and Søren Kierkegaard (1985), taking into account the specific objections to Nietzsche raised by the iconoclastic Christian theologian and philosopher G. K. Chesterton (2007). We also consider existentialist lyrics by the extremely influential and sociologically significant “first wave of punk” (1976-78) music bands The Sex Pistols and The Clash, noting that existentialist philosophy was an important influence upon the original ideology and practice of punk. We then in Section 4 derive practical implications of existentialist philosophy for university accounting and management educators based on the authors’ four years of experiences in teaching an Accounting Theory course at a rural Australian “new university”.

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METHODOLOGY

I (the first-mentioned author) first became interested in philosophy when teaching a stock-standard Accounting Theory course in 2005. I began to realize that the traditional, discipline-specific, and ultra-rational approach to teaching Accounting Theory was limiting and not interesting to students because it failed to address the realities of many people's lived lives and the various oppressive economic and social structures that make life difficult and dreams distant for large sections of the population. Because business ethics was taught within a very narrowly defined business or professional context in the extant course it failed to acknowledge the stratified nature of society and the sources of oppression within global capitalism as outlined by authors such as Marx (1976) and Marx and Engels (1992). This made business ethics difficult and limiting to teach and uninteresting to many students who had much life experience but little professional business experience. I became interested around this time in a brand of accounting research called "critical accounting" or "critical perspectives on accounting" which aims to understand accounting in its social, economic and political contexts. Most authors in this specialized sub-discipline use Foucauldian, feminist, postcolonial, and/or Marxist theoretical ideas to inform their analyses, i.e. ideas derived principally from philosophy and sociology rather than from mainstream economics or finance. Most of the first-generation critical accounting authors were sociologists in the UK who moved to business schools as a result of Margaret Thatcher's rationalization of arts faculties in the 1980s, but they did not abandon their sociological training or worldviews. A leading critical accounting scholar is Professor Tony Tinker, of the City University of New York, who for many years was co-editor of the specialized journal *Critical Perspectives on Accounting* and who is presently co-editor of *International Journal of Critical Accounting* and *International Journal of Economics and Accounting*.

I began to study Marxism and later existentialism, entering the waters carefully from the shallow end of the pool. I have always stuck to major authors and major texts, read with the aid of commentaries, as I do not want to create an impression that I have the knowledge base of someone originally trained in a humanities faculty. I read the key books slowly and carefully and always tried to understand the society around me in the light of these theories. I also discussed my readings with arts-trained academics in my own school and in other university faculties who were generally pleased and surprised to see a business school academic taking a genuine interest in their disciplines and in the general humanities approach. Clearly there is serious alienation between business schools and arts faculties in many universities with academics in each occupying totally separate worlds and utilizing vastly different and mutually contradictory

worldviews. I came to see that Marxism has its own in-built ethics, as does existentialism, and yet these were very rarely discussed in business schools. I began a systematic reading plan and then adjusted my Accounting Theory course over the years so that it reflected my up-to-date reading. My principles have always been to teach only major ideas from major texts and to aim for the dialectical synthesis of theory and practice, using the Marxist terminology, or the synthesis of facticity and transcendence, using the existentialist terminology. As a result of a course review I was able to obtain a course name change for the undergraduate version of my course from "Accounting Theory" to "Accounting and Society", a name which better reflects where the course is currently at. Most student responses to the new course have been favourable (see Appendix to this paper). However, students often struggle initially not only with philosophical terms but with the less empirical, more speculative, wordier approach to knowledge of the humanities traditions where knowledge at best can only add insight and rarely is assumed to prove anything conclusively in the scientific sense. Authors we study in the course include Marx and Engels, Freud, Tolstoy, Dostoyevsky, JG Ballard, and Sartre.

The authors and ideas I discuss in this paper are from the most important existentialist philosophers who are also studied in my course and tested regularly in my assignments and exams. They are not chosen on any scientific or purely objective basis but they do represent major authors in the existentialist tradition and they are authors who I have sincerely engaged with and respect. Chesterton is the exception and he was chosen because of his long-standing arguments against the atheistic approach of Nietzsche. Chesterton offers balance by presenting a Christian perspective which manages to be enlightening, humorous, and charming rather than judgemental and legalistic. I believe that the main ideas of the authors discussed here, taken individually and even more so when taken collectively, have the ability to change a person as a human being and not merely as a student of business. To generalize, as an anonymous reviewer to this paper has suggested, my aim is to re-introduce students to their own humanity after they have been over-exposed to two years of somewhat dehumanizing and ultra-rational business school teaching in accounting and finance. Ethical decisions are ultimately human decisions which respect the personhood and the goals and beliefs of both me and the others.

A Discussion and Critique of Existentialist Philosophy

We introduce this section by citing a definition of "existentialism" from a leading online philosophy website Philosophypages.com. The definition is as follows:

“A (mostly) twentieth-century approach that emphasizes the primacy of individual existence over any presumed natural essence for human beings. Although they differ on many details, existentialists generally suppose that the fact of my existence as a human being entails both my unqualified freedom to make of myself whatever I will and the awesome responsibility of employing that freedom appropriately, without being driven by *anxiety* toward escaping into the inauthenticity or self-deception of any conventional set of rules for behavior, even though the entire project may turn out to be absurd. Prominent existentialists include Kierkegaard, Heidegger, Jaspers, Beauvoir, Sartre, and Camus” [<http://www.philosophypages.com/dy/e9.htm#existism>, accessed 29 July 2011, emphasis original].

We shall now move on to Nietzsche. Friedrich Nietzsche (1973, 1990, 2004) is generally regarded as an existentialist and his anti-Christian views are well known even outside the academia. Nietzsche’s philosophy can be viewed as elitist and bourgeois because it attributes value-creation and strong wills only to the aristocracy whilst simultaneously despising the ordinary people and claiming that the Marxian proletariat only inverts values rather than creates them. For Nietzsche, Christianity and socialism are simply tools to allow the ordinary people to seize the agenda back from the aristocracy by falling back on the “brotherhood of man” ideology and inverting (in Nietzsche’s eyes) the aristocracy’s exaltation of strength and vigour. Nietzsche (1973) frequently mocks socialism, referring to socialists as dolts and blockheads in *Beyond Good and Evil*. In *Human All Too Human* (Nietzsche, 1994) and in other works, Christians and socialists are bundled together as people that reject values-creation in this present world in favour of a distant utopia. Both are for Nietzsche herd ideologies that gain their strength from the will to power of the priests/proletariat and are fuelled by *ressentiment* (resentment) of the strong and the powerful. By contrast, although the connections between his philosophy and Marxism were always hard to define, Jean-Paul Sartre remained throughout his life a “man of the left”. Sartre’s existentialism is free of the irritating romanticization and glorification of the aristocracy which underpins Nietzsche’s work.

GK Chesterton, a near-contemporary critic of Nietzsche, was the opposite of what might be characterized as the rules-based Christian. A flamboyant and irresistible character in life, Chesterton’s Christian views are nonetheless theologically orthodox and he went so far as to convert from Protestantism to Roman Catholicism later in his life. For Chesterton, Christians are happy whereas pagans are not. In the essay in his 1905 text *Heretics* (Chesterton, 2007), directed at Goldsworthy Lowes Dickinson’s (1862-1932) neo-Paganism, Chesterton argues that Christianity has colonized the pagan virtues of the boring and rational type such as justice and temperance. In their place Christianity has

invented new exotic values such as faith, hope, charity and humility, all of which, he argues, are logically impossible and transcendent. Impossible, illogical, and unrealistic romantic love to Chesterton is a fully Christian concept. In the twelfth essay in the twenty-essay volume *Heretics*, Chesterton (2007) argues that were neo-Paganism to replace Christianity there would be nothing left to replace neo-Paganism other than Christianity itself. Chesterton’s argument is that, following the incorporation of pagan festivities in the Christian celebrations of Christmas and Easter, everything else in the world or at least in Europe (including anti-Christianity) is of Christian origin. Hence, people (or at least Europeans) would be soon enough longing again for the impossible and transcendent nature of such as faith, hope and charity. In Chesterton’s (2007, p. 51) words: “Mr. George Moore collects every fragment of Irish paganism that the forgetfulness of the Catholic Church has left or possibly her wisdom preserved”. Whereas Kierkegaard’s (1985) Christianity is harsh, lonely, and full of anguish as man alone faces his God, Chesterton’s Christianity is, by contrast, all about the good things in life such as sunsets, flowers, cigars, liquor, good friends ... and faith, hope and charity. Chesterton’s Christianity, as the search for fairies and magic among the sunsets, is best exemplified by the following aphorism contained in *Heretics*: Mr W. B. Yeats and even more so his followers have fallen victim to “the Celtic argument”, whose “... tendency is to exhibit the Irish as odd, because they see the fairies. Its trend is to make the Irish seem weird and wild because they sing old songs and join in strange dances. But this is quite an error; indeed it is the opposite of the truth. It is the English who are odd because they do not see the fairies. It is the inhabitants of Kensington [London] who are weird and wild because they do not sing old songs and join in strange dances” [Chesterton, 2007, pp. 96].

In a similar vein, on pp. 48, “Huxley was the last and noblest of those Stoics who have never understood the Cross. If he had understood Christianity he would have known that there never has been, and never can be, any Christianity that is not corybantic”. An attached footnote defines “corybantic” as “wild, frantic, [and] frenzied, from the riotous dances of the Corybantes, who were the attendants of the mythological Cybele”.

For Chesterton (2007), it is a falsehood to regard the aristocracy as being either witty or intelligent although it is probably correct to say that they have beauty and courage. For Chesterton (2007), the problem with the English working-class is that they unashamedly worship the English aristocracy, a point that punk rock identity John Joseph Lydon aka Johnny Rotten drew his Sex Pistols’ listeners’ attention to, and asked them to critically reflect upon, in his band’s most famous song “God Save the Queen” (1977). Bearing this in mind, we side with Chesterton, Marx, Engels, and Lydon against Nietzsche, in having much sympathy for the ordinary person or in Australian parlance “the underdog”. We maintain that

working-class values exist which are not simply the inversion of aristocratic values.

There are many places in Nietzsche's writings, including *Beyond Good and Evil* (Nietzsche, 1973), where he expresses admiration for the value-creating aristocracy and nothing but absolute distaste for the allegedly values-inverting working-class. This feature of Nietzsche's writing should be challenged not only because it is unkind but also because it is false. In our rebuttal, we return to G. K. Chesterton's (2007) views on this issue as expressed in *Heretics*. In the fifteenth essay in this book entitled "On Smart Novelists and the Smart Set", Chesterton (2007) chooses to argue with Nietzsche and with the writers of the aristocratic fiction of his day (e.g. *Dodo: A Detail of the Day* by Edward Frederic (E.F.) Benson, published in 1893, and *Green Carnation* by Robert Hichens, published anonymously in 1894), both of which he lumped together and felt needed insightful rebuttal from a Christian perspective. For Chesterton (2007, p. 108), Nietzsche and the authors of the aristocratic fiction both "worship the tall man with curling moustaches and Herculean body power, and they both worship him in a manner which is somewhat feminine and hysterical". Chesterton (2007, p. 108, emphasis added) even attributes philosophical superiority to the aristocratic novelists over Nietzsche on the following grounds: "Even here, however, the *Novelette* easily maintains its philosophical superiority, because it does attribute to the strong man [aristocrat] those virtues which do commonly belong to him, such virtues as laziness and kindness and a rather reckless benevolence, and a great dislike of hurting the weak. *Nietzsche, on the other hand, attributes to the strong man that scorn against weakness which only exists among invalids*".

How are we to view Chesterton's powerful critique of Nietzsche which, like the writings of the "new philosopher" himself, has remained in print and revered up until the present day? Firstly, the closing remark probably is a veiled reference to Nietzsche himself who, as was common knowledge, spent the last decade of his life as an incapacitated invalid. Is Chesterton claiming that people who despise the weak are doing something so abhorrent and contrary to God/nature that their minds will rebel and shut down, leading to mental incapacity? Or that to despise the weak is a sign of already existing mental illness? Chesterton (2006, first published 1908) states as much in direct fashion three years later in his *Orthodoxy*. It is not hard to be sympathetic towards Chesterton here. However, Chesterton's concept of the aristocracy could be held to be a romantic one (visions of the Raffles Hotel and the "English gentleman abroad"). In fact Chesterton does speak of the "gentleman" (p. 112). Nonetheless, in another place, he speaks more generally of the "English upper classes" (p. 110) which might be intended to include the industrial bourgeoisie of emergent capitalism and *The Communist Manifesto* (Marx and Engels, 1992) as well as the landed aristocracy.

Nietzsche's conception of the bourgeoisie is in some respects not too dissimilar to that of Marx and Engels who saw them as determined and relentless pursuers of surplus-value and exploitation designed to further that end. By contrast, Chesterton's vision of the upper classes is a more romantic one. No doubt, being a dedicated Christian, he was loath to, metaphorically speaking, sink the boot in. To conclude, Chesterton (2007) regards the portrayal in fiction of aristocrats as taller, stronger, more courageous, and more handsome than the ordinary people as being merely an exaggeration of actual truths. By contrast, the portrayal of them as being more witty (as in the novels) or as despisers of the weak (as in Nietzsche) he denies as having any resemblance to reality at all. As Chesterton (2007, pp. 111-112) writes in a style that is very characteristic of him: "The middle and lower orders of London can sincerely, though not perhaps safely, admire the health and grace of the English aristocracy. And this for the very simple reason that the aristocrats are, upon the whole, more healthy and graceful than the poor. But they cannot honestly admire the wit of the aristocrats. And this for the simple reason that the aristocrats are not more witty than the poor, but a very great deal less so. A man does not hear [in the real world], as in the smart novels, these gems of verbal felicity dropped between diplomats at dinner. Where he really does hear them is between two omnibus conductors in a block in Holborn. ... That is why a third-class [train] carriage is a community, while a first-class carriage is a place of wild hermits".

This is all well and good and receives no objection from us. However, Chesterton (2007) deliberately goes far beyond this when he claims that the English lower classes worship the English upper classes. John Lydon was to say the same thing 72 years later in The Sex Pistols' controversial song "God Save the Queen". The opposition that Lydon received from *both* the ruling elite and members of the patriotic working-class to this song (he was badly beaten up on more than one occasion by people who viewed the song as being anti-English, coming as it did from an Irish immigrant) indicates that he, like Chesterton, might have been speaking an inconvenient truth. To first quote Chesterton (2007, pp. 110-111) on this point before returning to Lydon: "The English lower classes do not fear the English upper classes in the least; nobody could. They simply and freely and sentimentally worship them. The strength of the aristocracy is not in the aristocracy at all; it is in the slums. It is not in the House of Lords; it is not in the Civil Service; it is not in the Government offices; it is not even in the huge and disproportionate monopoly of the English land. It is in a certain spirit. ...The oligarchic character of the modern English commonwealth does not rest, like many oligarchies, on the cruelty of the rich to the poor. It does not even rest on the kindness of the rich to the poor. It rests on the perennial and unflinching kindness of the poor to the rich".

Chesterton (2007) has certainly stumbled on something here and few have expressed similar thoughts so eloquently and powerfully (with the possible exception of course of Lydon). Anyone who regards the thesis that the English lower classes “simply and freely and sentimentally” worship the English upper classes as an extreme view should recall the Queen’s Silver Jubilee of 1977, the wedding of Charles and Diana four years later, and the wedding of Prince William and Kate Middleton in April 2011, or, in the Australian context, the 2006 AUD6 million French wedding of the bourgeois son of a media mogul James Packer. The unqualified, sentimental and in some ways totally illogical support and affection that the English lower classes (and the Australian) give to the English upper classes and to capitalism is something that is the living refutation of the otherwise faultless economic and philosophical logic of Marx’s *Communist Manifesto* (Marx and Engels, 1992) and *Capital Volume 1* (Marx, 1976). That capitalism can find so many unpaid and devoted supporters earning AUD30,000 per year or less is indeed in some ways inexplicable. The official Communist parties had a much harder time recruiting supporters and arousing enthusiasm in England and in Australia than they had nearly everywhere on the Continent or in the Third World. It was this “false consciousness” of the proletariat in the face of capitalist exploitation that led Theodor W. Adorno (1994), Herbert Marcuse (1964) and other Frankfurt School philosophers to agonizingly postpone the revolution and to reformulate the Marxian dialectic. The false consciousness of the proletariat (combined with that French party of revolution which refused to make a revolution when it had the chance in May 1968) possibly was the cause of Louis Althusser’s eventual insanity (who could ever explain the proletariat’s loyalty to capitalism in the face of the faultless scholarly logic of Marx?) and his pupil Michel Foucault’s strategic retreat behind archaeologies of knowledge and the Panopticon.

Contra Nietzsche, Chesterton (2007, p. 117) concludes this, his fifteenth essay in the twenty essay book *Heretics*, by arguing that the “living and invigorating ideal of England” is to be found amongst the masses: “All this means one thing, and one thing only. It means that the living and invigorating ideal of England must be looked for in the masses; it must be looked for where Dickens found it – Dickens among whose glories it was to be a humorist, to be a sentimentalist, to be an optimist, to be a poor man, to be an Englishman [*sic*], but the greatest of whose glories was that he saw all mankind in its amazing and tropical luxuriance, and did not even notice the aristocracy”.

In 1976-77, punk rock’s Sex Pistols (in many ways the brainchild of jaded would-be revolutionaries and King’s Road shopkeepers the late Malcolm McLaren and Vivienne Westwood) released their two most famous songs as singles in rapid succession. Firstly, “Anarchy in the UK” appeared in late 1976 followed by “God Save the

Queen” in the northern summer of 1977, designed to coincide with the celebration of Queen Elizabeth II’s Silver Jubilee. To anyone who doubts The Sex Pistols’ integrity, relevance, and lyrical genius, we suggest that they study carefully and reflexively the lyrics of these two songs and relate them to their social context (i.e. Callaghan’s Britain). In an interview in 2007, to celebrate the 30th anniversary of punk, Sex Pistols vocalist John Lydon reiterated that his occasionally reformed band had no need to release another studio record since everything that he (Lydon) needed to say was already contained in The Sex Pistols’ only official studio album, 1977’s *Never Mind the Bollocks*. “Anarchy in the UK” and “God Save the Queen”, both of which also featured on *Never Mind the Bollocks*, are highly informed and perceptive social commentaries on mid-1970s England. Both are vigorous polemics against the aristocracy, the institution of the Royal Family, and the inviolable nature of the English class system which pre-ordains before birth the life chances of every child. It can be argued that existentialism was an important aspect of the punk rock ethos. The Sex Pistols’ manager the late Malcolm McLaren and The Clash’s manager Bernie Rhodes were left-wing, coffee-shop, Jewish intellectuals with knowledge of existentialist philosophy.

“Anarchy in the UK” opens up with the bad rhyme “I am an anti-Christ/ I am an anarchist”. Immediately, the two most cherished and revered worldviews in English society that of Christianity and bourgeois liberal democracy are attacked and thrown into question (Savage, 2005, p. 204). Everything that Lydon sings after this point is lost in the wake of the initial impact of this opening line (Savage, 2005, p. 204). The band’s anti-establishment and counter-cultural stance is made very clear from the outset. The reference to “anarchist” rather than “Marxist” or “communist” is clever here as the late 19th century anarchists were dreamers who never saw their dreams come to past to become compromised and tainted reality. As such, Lydon remains a romantic dreamer and someone who cannot be touched by the inconvenient facts of Soviet and Eastern European history. The rejection by Lydon of the alleged herd ideology of institutionalized Christianity can be seen as very Nietzschean. The song’s later lines reflect disenchantment with the UK which has not lived up to its own past idealism and has, in fact, become an urban war-zone of awful, modernist council flats. Lydon refuses to buy into the naïve idealism of the older World War II generation which can be contrasted with the sincere, complex, dialectical realist-idealism of Lydon himself. He “naively” thought that the UK was “just another country”: “Is this the M.P.L.A/ or is this the U.D.A/ or is this the I.R.A/ I thought it was the UK/ or just another country/ another council tenancy”.

Of course this is intelligent rebellion, contrary to the mindless critiques of punk’s critics both then and now. The sociologist Georg Simmel once remarked that the

most penetrating critiques are launched by “stranger-observers”, those who are both “of” and “not of”, both “outside” and “inside” the system. Sex Pistols’ lyricist Lydon meets such a description. Lydon was a second-generation Irish immigrant to London, whose parents settled in the North London district of Finsbury Park, which is situated close to the Arsenal football ground. Lydon, writing of his own childhood in *Lydon: No Irish, No Blacks, No Dogs* (Lydon et al., 1994), portrays his nuclear family as typical, tough, working-class, practising Irish Catholics who returned to Ireland every year for summer holidays and sung Irish songs en masse at home. It was a cheerful and warm upbringing, Lydon’s father being a strict but generous truck driver and family man. Lydon attended a Catholic school in the Finsbury Park area and faced regular ridicule over his Irish ethnicity. Clearly Lydon would have experienced as a young boy what Chesterton (2007, p. 96) terms “that Celtic argument” whose “trend is to make the Irish seem weird and wild because they sing old songs and join in strange dances”. Lydon spent a year in a London hospital due to illness as a young boy, a period which gave him both ample time to reflect upon his society and an unusual glassy stare, something which he later used to great effect onstage through his rude “Johnny Rotten” persona. Clearly, Lydon was “of” and yet “not of” the English system; his family remained sentimentally attached to Ireland and yet Lydon himself lived out nearly all his childhood on the mean and vibrant streets of 1960s-70s North London.

“God Save the Queen”, Lydon’s lyrical masterpiece, has often been portrayed as an anti-monarchy song. This is how it was received by its many opponents on its release in the summer of 1977 (actual UK release date 27 May 1977; Savage, 2005, p. 575) and especially by those who had not actually listened to it. Instead, it explores the dialectical contradiction of the Royal Family as a remote and perpetual institution which directly helps nobody but which brings in tourism dollars to the UK and which symbolically *both* represents and safeguards the stratified nature of UK society. It is even possible to imagine the Royal Family and Buckingham Palace continuing without a flesh-and-blood monarch as long as the populace could be convinced that there still was a living monarch there inside the palace somewhere. (The Queen’s Christmas Day messages could be recycled endlessly on a five-year rotational basis and few would notice.) The Sex Pistols’ signing ceremony photographs being taken just outside the walls of, but across the road from, Buckingham Palace was indeed powerful symbolism (indicating both closeness and separation). It is interesting that the proprietors of the souvenir shops in London’s Paddington district are now almost exclusively South Asians. When they sell Royal Family souvenirs they are clearly just trying to make a little money from an ideology which they possibly don’t fully understand and which summarily excludes them.

Lydon comments in his song that Queen Elizabeth herself appears to be just a wax dummy trotted out for special occasions but who is not permitted *by the system* to have a personality or to threaten the status quo. The brutal, Foucauldian treatment of Princess Diana *by the system* some fifteen to 20 years later was something that Lydon would have seen as being a predictable outcome had he been able to look into the future. Rather than being against the Queen, in some simplistic fashion, Lydon seems to identify with her as a person that the system selfishly uses for its own ends and then discards. In similar vein, the eminent punk rock scholar Jon Savage (2005, p. 356) writes that: “There was humanity couched in the multiple contradictions of ‘God Save the Queen’”. However, the line (reproduced below) “our figurehead is not what she seems” hints at the shadowy and powerful forces that have a strong interest in maintaining the status quo as far as The Royal Family and the stratified nature of UK society are concerned. Lydon has later said that he is a patriot and I think the song reflects this. As Chesterton (2006) writes in *Orthodoxy*, a true patriot simultaneously loves and hates her/his country: she/he loves it enough to bother to try to change it but too much to accept it the way it is. Anything else is a false patriotism or jingoism. In “God Save the Queen” Lydon urges his listeners to reflexively examine the institutions of English society, including even the Royal Family, and to passively accept nothing regardless of tradition or remoteness. However, Lydon is bleak when it comes to the futures of the working-class: they don’t have any. This was a time of rapidly increasing unemployment (1.6 million or 6% by the summer of 1977; Savage, 2005, p. 480) as Callaghan’s Labour Government breathed its last gasp and was forced into accepting humiliating public service cuts under the direction of the International Monetary Fund (IMF) (James, 2010; Savage, 2005, p. 480). The swinging voters, so ridiculed by The Clash’s Joe Strummer in his band’s 1978 song “White Man in Hammersmith Palais”, were being lured in large numbers by the new leader of The Conservative Party, Mrs. Thatcher, who would ascend to the British Prime Ministership two years later in 1979. In the words of “God Save the Queen”: “Don’t be told what you want/ don’t be told what you need/ there’s no future, no future/ No future for you.

God Save the Queen/ ‘Cause tourists are money/ and our figurehead/ is not what she seems” [www.plyrics.com].

These lyrics are not a clear call for revolution. They instead are a call for the working-class to reflexively examine the institutions of UK society and to dare to challenge and critique the previously unchallengeable. It is the “fascist” aristocracy, again to quote the song, which “made you a moron” and you, the working-class, bought into the deception (as Chesterton had indeed argued 72 years previously). Joe Strummer of The Clash is much more direct in the 1977 lyrics to “Garageland” where he

rejects the aristocracy and refuses to acknowledge it as guarantors or reservoirs of any important truths: To cite The Clash's "Garageland" lyrics: "I don't want to hear about what the rich are doing/ I don't want to go to where the rich are going/ They think they're so clever, they think they're so right/ But the truth is only known by guttersnipes" [www.plyrics.com].

We now move on to consider the Christian existentialism of Søren Kierkegaard (1813, 1853) whose two classic works include *Fear and Trembling* (1843) and *The Sickness unto Death* (1849). Kierkegaard is in a long line of Christian theologians who might be said to have explored existentialist themes dating back to Saint Augustine who wrote during the last years of a decaying Roman Empire. For example, Saint Augustine (1961, Book VIII, Section 12, pp. 177-179) recounts his conversion experience at age 32 only at the end of Book VIII of his *Confessions*, after describing in detail his previous experimentation with other religions, sex, and secular and atheistic philosophy. Whilst he perceives that there were supernatural aspects surrounding his conversion (a young child on the other side of a wall heard singing the words of a children's game is interpreted by Augustine to be the voice of God), clearly Augustine made his own choices. If his mother had had her way his conversion to Christianity would have happened much earlier! The book reveals an existentialist approach to the world but one which, at least by the end of Book VIII, becomes a Christian existentialism.

In *Fear and Trembling*, Kierkegaard (1843) considers the case of the Jewish patriarch and the alleged founder of the Jewish nation, Abraham, who it is claimed was told by God to go and sacrifice his only son Isaac on Mount Moriah as part of a personal test of faith. This was a supreme test as God had previously promised Abraham that his descendents would be as numerous as the sand on the sea shore. Clearly, therefore, God was in effect promising the Absurd or the logically impossible, i.e. that God would raise Isaac up from the dead *in this life*. Since Abraham was already 100 years old, as was his wife Sarah, it is clear that, without further divine intervention, the couple would not see the promise fulfilled if the sacrifice went ahead.

Kierkegaard (1843) admires Abraham not because he follows Judaeo-Christian moral rules (none had yet been developed) but because of his faith in the Absurd or the logically impossible. Kierkegaard (1843) also admires Abraham for bravely enduring intense personal anguish. Abraham is a figure who cannot but act alone since God's word to him is personal. Kierkegaard (1843) argues that Abraham cannot, like a hypothetical woman whose son has gone off to fight a just and popular war (Kierkegaard's "tragic hero"), hide himself in the ethical-universal because, without the personal command of God, Abraham's planned action is unethical and wrong. He is alone in his aloneness and cannot even tell Isaac or

Sarah about the reason for his journey to Mount Moriah. Kierkegaard (1843) here argues for a "*teleological suspension of the ethical*". In other words, because of God's direct command, Abraham is not below the ethical-universal but is in fact above it. Clearly for many people with no religious faith this is an appalling notion. It would seem to be the worldview of fringe radical Islam and cultic Christianity (e.g. David Koresh and his Branch Davidians). Many issues arise: how could Abraham be sure it was actually God who spoke to Him? How could he even be sure that he was in fact Abraham? The reason that Kierkegaard so admires Abraham here is that, by obeying God's command, Abraham no longer has the comfort of being able to hide behind the ethical-universal. He endures and passes through existential anguish. The woman whose son goes off to fight a just and popular war at least has the support and comfort of the community in her sorrows. For Kierkegaard (1843), the rugged story of Abraham and Isaac supports his existentialist perspective. Abraham is not sheep-like following an established system of moral laws. He still belongs to the era of the Old Testament God as rugged national God. Kierkegaard's "knight of faith" is all alone and he has to make his own choices and then live with them. He is also different from Kierkegaard's "knight of infinite resignation" who, in resignation, might sacrifice Isaac in similar circumstances *but expecting to receive nothing back in this life*. The implications of Kierkegaard (1843, 1853) for teaching and managing an accounting or management class require some teasing out. However, we must not let the biblical content in Kierkegaard's (1843, 1853) work blind us to his existentialism. Kierkegaard (1843, 1853) reminds us that to do what we perceive as right and self-creating may not lead to popularity or respect and we must go through existential anguish in such cases which includes being forced to wrestle with society's disapproval or its lack of understanding. Furthermore, an attitude of resignation or giving up of hope is a form of existential failure although the broader society does not always adopt this perspective.

We now move on to Sartre. Sartre (1943), in his essay "Existentialism", argues that Kant's "categorical imperative" is extremely limiting in practice because often an alternate course of action will satisfy the imperative ("treat others as an end only and never as a means") as often as neither does. He gives the example of one of his students who once asked him what he should do in a moral dilemma in which he found himself: The student's father had been a Nazi collaborator in war-time France and his older brother had been killed. As his mother's only remaining child, should he stay with her in France or go to England to fight with the resistance against Germany which had an uncertain prospect of winning? One course of action treated his mother as an end and the cause as a means; for the other course of action the cause was an end and the mother was a means. As

Sartre (2004) makes clear, the categorical imperative can give us no clear-cut answer to this dilemma. Sartre's advice was for the young student to create his own future through his choice which, once taken, immediately would remove the other possibility. As Nietzsche writes in *Twilight of the Idols* (1990, Section 11, emphasis original), "each one of us should devise *his own* virtue, *his own* categorical imperative". Although many of us today would view Sartre's conclusion (and Nietzsche's) as unsatisfying, Sartre refuses to go beyond it. Since, for Sartre, the goal of human existence is to choose one's own path, he acknowledges the possibility of there being existentialist ethics which maintains that we should assist others in finding the path towards their own freedom. Similarly, the late Brazilian educator Paulo Freire (1972, p. 58) writes in *Pedagogy of the Oppressed* that: "None one can be authentically human while he [*sic*] prevents others from being so". By acting we express our choice for the world. Sartre (2004) argues in "Existentialism" that our actions are always automatically and unavoidably universal ones. It is not possible to say "but other people will choose different actions to our own so our actions are not universal". This particular aspect of existentialism does not appear to be generally understood or accepted in today's society despite the fact that quasi-existentialist phrases such as "X is a good role model" or "Y is a bad influence" are still widely used.

The concept of "responsibility" is important for Sartre's (2004) ethics in "Existentialism". He gives the example of an army commander who sends out ten or fourteen or twenty of his soldiers into battle, arguing that the army commander is responsible here for the lives and well-being of the soldiers. This "ethics of responsibility" is probably closest to Michel Foucault's (1985, 1986) ethics of "care of the self" in his late-period writings on sexuality where he argues that self-mastery and control of the passions were important ethics of "care of the self" in Ancient Greece.

"Bad faith" means treating oneself, part of oneself or someone else as an objective, reified *essence* rather than what Sartre (2003) deems as more appropriate, and that is defining oneself or the other exclusively in terms of past actions. Bad faith actions amount to a refutation of the reality that as humans we are "condemned to be free" (Sartre, 2003, p. 506) or, in other words, that "existence precedes essence" (Sartre, 2003, p. 490). We must define our own essence through our actions in the real world. Consistent with Kierkegaard (1985), this existentialist/good faith worldview *alone* fully acknowledges the reality of our human condition in this world but it involves courage, renunciation, loneliness, and anguish because we cannot hide behind conventional worldviews, the status quo, and the mentality of the herd. Bad faith reflects a fundamental cowardice and a fundamental refusal to acknowledge our true conditions of existence in this world. It is a form of flight to safety and security in the known, the mundane,

the established, and the conventional. Sartre (2003, pp. 78-83) gives two vivid descriptions in *Being and Nothingness* of individuals that are operating in bad faith. As Warnock (2003) explains, in her Introduction to the Routledge Classic edition of *Being and Nothingness*, Sartre's stories of bad faith (to be discussed shortly) are not given to serve as mere examples of a more general principle but are intended to cause us to recognize, by first recognizing the existence of bad faith in the stories, bad faith's existence in the real world. In other words, because the stories depict bad faith, and the stories concern lived life, bad faith is possible as a part of consciousness in the present world.

The first story appearing in *Being and Nothingness* is that of a young man and young woman who are friends but where the man is starting to express his designs towards her. The woman accepts seemingly at face value the man's statements such as "I find you very attractive" without letting it be known that she reads some deeper meanings and possibilities behind his words. She is delaying her moment of choice in a way that is, for Sartre (2003), unacceptable as it reduces her authenticity. When the man takes her hand (as the character Mathieu Delarue does to both his mistress Marcelle and the attractive young Russian student Ivich in Sartre's (2001) novel *The Age of Reason*), without looking at his hand, she lets her hand remain in that position while discussing various trivial matters. For Sartre (2003), the woman is in bad faith although contemporary readers might think that the woman's actions occur every day and suggest nothing unacceptable. As we tell our students when discussing these stories, the theory of bad faith has to be brought into the stories and the stories interpreted *in the light of the theory*. For Sartre (2003), the woman has *objectified the man* by not outwardly acknowledging the deeper possibilities suggested in his words. It follows that she then *objectifies her own body* by leaving his hand in place while simultaneously ignoring it and discussing other matters. The Russian student Ivich does this in *The Age of Reason* (Sartre, 2001) and confuses the philosophy teacher Delarue by refusing to comment on his action of putting his arm around her in the taxi. Ivich and her brother Boris are examples of people living carefree but unreflexive lives while Delarue, a philosophy teacher at the university, is overly burdened by forcing himself to live consistently with existentialism. His over-anxious, tortured and in some ways very moral thoughts haunt him at every step as he fears turning into his brother, a married lawyer. Delarue notes that he (Delarue) has not gone to fight actively for freedom in the Spanish Civil War, nor did he join the hegemonic French Communist Party, declining the offer to join made by his friend. Delarue's freedom consists more in not doing things and the freedom that he seems to enjoy most is his freedom to earn a fixed salary teaching at the university! Delarue spends much of the novel trying to secure a cheap but safe abortion for Marcelle and his

ethics of responsibility are clearly in place. The character Delarue seems to us to be a front for Sartre himself. Delarue's brother's words that his bohemianism is a sham and that he is married to Marcelle in all but name hit home and discourage Delarue; they are too close to the truth.

The crux of bad faith is that, for the person operating in bad faith, *facticity* and *transcendence* are separated and approached only as distinct concepts. By contrast, the person operating in good faith will aim to produce a workable synthesis of both aspects. Facticity refers to the raw facts describing the situation, in the latter example, the man's conversational lines and the hand upon hand. The transcendent moment will be the recipient's realization of as-yet unstated but hinted at possibilities. Here the existentialists would take objection to the arguments of the critical sociologists (e.g. Bauman, 1976 and Marcuse in various places) that existentialism accepts the status quo in society; contra possibility is that existentialism aims to create new worlds not previously in existence and by so doing alters facticity. The woman operating in bad faith denies the possibility of the transcendent moment as she becomes aware of it. She thus maintains an artificial separation of facticity and the transcendent. (Sartre rejects Freudian theory regarding the primacy of unconscious drives: for Sartre there is nothing outside of consciousness and all actions are the product of consciousness. He spends some time pointing out apparent problems and inconsistencies in the Freudian worldview and the psychoanalytical practices based upon it.)

In the second bad faith story, Sartre (2003, pp. 82-83) talks of a young waiter who provides overly exaggerated body movements firstly to indicate his work ethic and prompt attention to customer service and secondly to emphasize his stately bearing as he comes out with a tray of drinks. There is a similar story in Sartre's (2001) novel *The Age of Reason*. For Sartre (2001, 2003), the waiter is *playing the game of being a waiter* and hence he is in bad faith. This conclusion really requires reading motive and attitude into the actions. As Nietzsche writes in *Twilight of the Idols* (1990, Section 38, p. 37), "Are you genuine? or only an actor? A representative? or that itself which is represented? - Finally you are no more than the imitation of an actor". Once we bring the theory into the story as our guide to interpretation we can conclude that Sartre's (2001, 2003) waiter makes the mistake of allowing an essence to define him and regulate his actions in the world. He is escaping the reality that he chooses to be a waiter and he could choose other things.

Practical implications for educators– First-mentioned author's experiences

A wide variety of choices are built into our course's assessment items to provide full opportunity for students

to take control over their own researching, reading and essay writing activities and so to create themselves. In the two-hour Accounting Theory final exam I (the first-mentioned author) used last year (counting for 70% of the final grade), students had a choice of four out of nine essay questions. There was one question on each weekly module with the exception of the Business Ethics module which had two questions. Choice for students and therefore the ability to create oneself existentially was maximized. Students could study only three modules and still be able to answer the entire exam. Clearly this benefits especially those students working part-time or full-time and those with heavy family commitments. Our university has a high percentage of external (distance-education) students who are mostly mature-aged and mostly work full-time.

In the past two years the major assignment question has been specifically about existentialism. Existentialism is either studied directly or via the study of the lyrics of the American heavy-rock band Metallica which are commonly perceived to be existentialist (James and Tolliday, 2009). The two options for the major assignment in Semester 2 of 2010 were as follows:

Option (a)

"Provide an existentialist analysis of the following Metallica songs (Google for the lyrics): Damage Inc, The Unforgiven, Nothing Else Matters, Mama Said. Relate the lyrics to vocalist James Hetfield's personal journey of self re-creation after his upbringing in a strict Christian Science family. Do you think existentialist ethics may be useful for an understanding of your own life and career journey and for the accounting profession?". OR....

Option (b)

"Explain the key points of Jean-Paul Sartre's (1905-1980) existentialist philosophy. Your discussion must include reference to the concept of 'bad faith', and explain carefully between 'being-in-itself', 'being-for-itself' and 'being-for-others'. Do you think existentialist ethics may be useful for an understanding of your own life and career journey and for the accounting profession?"

Another reason for providing students with so much choice in relation to assessment items is to minimize their fear of failure. In Sartre's (2001) novel *The Age of Reason*, the beautiful Russian student Ivich is tormented even in the nightclubs and bars of Paris by the fear of failing exams which for her would mean banishment to her father's steel works in the French provinces, an environment that for her represents the stifling of all freedom and future. I (the first-mentioned author) myself saw the power of the university graders' pens when the young undergraduate student I shared a house with in

Wagga Wagga in regional New South Wales, Australia in 2005 failed all his courses. One day the huge Blink 182 (punk rock band) poster that had proudly adorned his bedroom wall had been hastily removed from his now empty bedroom. After hearing his results the student had disappeared and the once extroverted and cheerful young man had been too ashamed to even formally farewell his housemates.

In the authors' Accounting Theory course, students are encouraged and empowered to create their own insights, ideas, and conclusions based on the raw materials provided by the instructor and on the Reading List. The student is effectively encouraged to *choose and create her/his own course* and own learning experience and hence choose and create herself/himself. As the narrator in The Clash's 1978 song "Julie's been working for the Drug Squad" grants former street-punk Julie the right to re-create her own essence as a now successful member of the Drug Squad (see www.plyrics.com), let us grant our students total freedom to totally re-create their own essences *during the thirteen weeks of the current semester*. Student critiques of power relations and speaking out against injustice and oppression are encouraged and rewarded as the educator adopts a clear Marxist-existentialist ethical perspective for the course. As Freire (1972, p. 25) writes: "This pedagogy makes oppression and its causes objects of reflection by the oppressed, and from that reflection will come their necessary engagement in the struggle for their liberation". Furthermore, Freire (1972, p. 52) also comments that: "Liberation is a praxis: the action and reflection of men [sic] upon their world in order to transform it".

For Nietzsche, "there is nothing but the deed" and, while this is an extreme position, by and large we accept it. However, it needs to be balanced with compassion and empathy. Nietzsche's (2004) thesis that "there is nothing but the deed" is welcomed in the sense that it means that we must never pre-judge any student either in terms of her/his ability, expected performance level or presumed character. This would be reifying essence and hence a clear act of bad faith. How very easy is it to pre-judge "ability" especially for higher-degree students whose ability we presume is both fixed and known fully by us? I (the first-mentioned author) was a member of an honours class at an elite, research-intensive, G8 (Group of 8) university in Australia close to 20 years ago where there were six full-time students and the two perceived least brilliant students, myself being one, were doomed to lower second-class honours before a ball had been kicked in anger. Instructors had a hierarchy of essences fixed in their minds before, to use another sporting metaphor, a ball had even been bowled. However, students who perform at standard X in first year can easily jump several standards or fall several standards in the following years due to personal and family problems, work pressures, enjoyment of the course, instructor, tutor,

God's unpredictable grace, the religious impulse (McKernan and Kosmala, 2007), etc. If we are educators informed and inspired by existentialism then we will refuse to pre-judge any student's ability, expected performance or character; we will not take into account such elitist factors as a student's accent, dress style, family connections, parental income, parental occupation, friendship networks, secondary school attended, etc. Class reproduction probably is just a fact of life (Bourdieu, 1979, 1993) but we must do our best to ensure that we upset this apple-cart as much as possible rather than playing into its hands. Let no judgement ever be made regarding essences until the facts of action reveal themselves.

How often have we defined ourselves in the world as "accounting/management lecturer" and our students as "accounting/management students" and "future accountants/managers"? It is very easy to be ruled by reified essences. Most ethics education in tertiary accounting classes is of marginal usefulness, since as Boyce (2008), James (2009a, 2009b), and McPhail (1999) have argued, it reifies and deifies the atomistic "role" and presumed professional characteristics of "the accountant". This is completely unhelpful since our true nature is as human beings in the world and not as "accountants" (treated as a 0/1 binary variable at any point in time). Despite the push for tertiary education to deliver narrowly defined economic outcomes to students, we view it as "weird" and inauthentic to define oneself by a bunch of transferable, technical skills as might be contained in a job description or as an essence such as "accountant" or "CPA" (Certified Practising Accountant) in promotional literature. (This point was also made by Dr Matthew Haigh, Senior Lecturer in Accounting at the University of London, in personal e-mail communication with the first-mentioned author.) With our glossy business school promotional brochures of young accountants and business executives in expensive new office clothing, are we ultimately doing our students a disservice by implying that you can't just "come as you are"? If you can't just "come as you are", your prior socialization experiences, including ethical values, from your family, schools, and community groups may be perceived as equally irrelevant. Existentialist philosophy can provide the soon-to-be accountant or manager with a way forward and provide a philosophical grounding for the everyday phrase "just be yourself".

Ethics in the Kantian form of duties and obligations have been inferred and derived from the accountant's or manager's *perceived role*, a clear case of essence preceding existence. How should "the accountant" or "the manager" act in dilemma X? What does the accounting profession's Joint Code of Professional Conduct say that "the accountant" should or should not do in Situation Z? Isn't this a sure recipe for serious depression if a person loses one's job and finds that as a consequence one's essence has been vaporized? I know someone whose

Singapore-based father retired as Asia area Marketing Manager for a famous multi-national corporation. Years after his retirement he continued to define his own identity primarily by this job description. It became more and more sad and ridiculous and he became more and more angry and strange as the years passed. It only took a year or two for his former colleagues to forget him because these people and the corporation had both moved on. The plaque from the company thanking this man for his years of service still occupied prime position on his study wall. Only by sleeping all day and drinking Guinness Stout all night (in the quiet hours) could he semi-convince himself that he was still an important person and that life was still as relevant as it had always been. It was Ivan Ilyich in Count Leo Tolstoy's (2008) famous short story *The Death of Ivan Ilyich* all over again. Similarly, if one is no longer an "accountant", the Joint Code of Professional Conduct clearly does not apply and one becomes a "nothing" in that world. By focusing on the ethical duties of "the accountant" or "the manager" we also run the risk that students will continue to separate the "accounting" or "management" (as the case may be) part of their life from the "other" parts of their lives (Boyce, 2008; James, 2009a, 2009b; McPhail, 1999) and, quite possibly, use different ethical reasoning in each part.

Why would anyone ever want to retire if it is only her/his life as "accountant" or "manager" that represents value and has become the exclusive subject of the lifeworld? To emancipate student/teacher relations, should not the focus be how we can as *human beings whose existence precedes our essence* choose to act in the world and how this then may potentially impact our job, our home, our friends, our community, etc.? We both see ourselves as educators of *human beings* not of "future accountants" or "future managers". Is it any wonder that *Friends* was such a popular television show since in that programme a group of young, twenty-something New Yorkers constantly re-define and re-position themselves within their circle of friends by their actions alone? Will the world be improved even if accountants and managers start to act more ethically if our communities are threatened by racial violence, ideological violence, and climate change? Sartre's young waiter story about the young man *playing at the game of being a waiter* seems to hold much contemporary relevance for accounting and management educators. Our message is not altogether a comforting one: we refuse to allow educators to hide behind the safe and comforting essence of "accounting/management lecturer" or allow our students to hide behind the safe and comforting essences of "accounting/management student" and "future accountant/manager".

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APPENDIX

Selected student feedback on my teaching from Semester 1 of 2011

1. "Dear Dr Kieran James: My name is Jing Huang and I have taken part in your course-Accounting and Society (ACC3116) - in this semester. ... I am an exchange student from ZNUEL in the third year of my bachelor degree. It was a great pleasure to take part in this course and it was one of my favourite among all the courses I have attended at USQ. I really like the case of 'Jack the Ripper', especially your way of using songs and vivid cases to explain the accounting theories. Thank you so much for the time and assistance you offered us. Best regards, Jing Huang [S1 2011 ONC student]" [e-mail dated 3 June 2011].
2. "Yes, I'm in the class in Twb campus. ... Your lectures are really interesting and attractive. I'm writing my assignment now and maybe I need to know more about the victims. It is quite hard for me to write 2500 words with my poor English. However, I will do my best to complete my assignment. Kind regards, Natasha" [Natasha Wen, e-mail dated 21 April 2011, S1 2011 ONC student].
3. "Good Morning Kieran, ... Thank you for enlarging my literary knowledge. I have recently purchased an Amazon Kindle and have really enjoyed reading "Crime and Punishment" (cost nothing to download) and am making my way through Marx's DAS Kapital!! This has been a fantastically interesting subject, Sheldine Cairns" [e-mail dated 20 June 2011, S1 2011 EXT student].
4. "Hi Kieran, Will do. The journal was a really good read. The whole course is one of the most interesting I have done. Enjoyed doing the Metallica assignment, a really nice change. Regards, Rob" [Robert Kent, e-mail dated 12 June 2011, S1 2011 EXT student].
5. "Just wanted to say thanks for overseeing such a wonderful course. I would even go on to say it has been the pinnacle of what I have studied to date (have one year to go). The overall theme of ethics/morals in regard to Foucault & Sartre really resonated with me. Congrats on a course well done. Regards Rob Kent" [Robert Kent, e-mail dated 24 June 2011, S1 2011 EXT student].
6. "Thanks Kieran. ... Unrelated to the exam I chose the Metallica assignment and really enjoyed researching the group and reading your article. I'm sure this must have led you to many interesting debates regarding the group. Thanks Anthony" [Anthony Wallis, Study Desk posting, 22 June 2011, S1 2011 EXT student ACC5216].
7. "Dear Dr Kieran James: How are you these days sir? Finally, I got 3 HD and 2 A among my five courses. Without your support, I can't achieve this success. Thank you for your kindness and continuous help on my study. After one semester study with you, your knowledge change[s] my original mind that research should relay on mathematical models. ... Thank you again! Kindly Regards Suichen XU 005008970" [e-mail dated 11 July 2011, S1 2011 ONC student].