

French Students' Perceptions of Enron: a Reflection on Managers Accounting Education

Nihel Chabrak

Institut National des Télécommunications, France

Université Paris Dauphine, France

Visiting professor at University of Wisconsin – La Crosse

Barbara Eide

University of Wisconsin – La Crosse

Ashley Burrowes

University of Wisconsin – La Crosse

The paper presents a reflection on accounting education resulting from a teaching experience with French business students. They were asked to write about their thoughts and opinions regarding the Enron collapse. An analysis of the students' perceptions revealed the presence of cognitive dissonance. The authors conjecture that this dissonance may be caused by the discourse found in the educational system; particularly the business curriculum. At the systems level, this phenomenon is what characterizes capitalism and the basic condition to its continuation: contradictions. The paper presents how students, projecting themselves as managers, react differently to a system they accuse of directing them against their a priori morals, ethics, and ideals. In light of these findings, the paper presents suggestions to improve accounting education.
