



ELSEVIER

Contents lists available at [ScienceDirect](http://www.sciencedirect.com)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa



Institutional changes in university accounting education in post-revolutionary China: From political orientation to internationalization

Guohua Zhang^{a,1,*}, Gordon Boyce^b, Kamran Ahmed^b

^a Institute for Financial and Accounting Studies, Xiamen University, Xiamen, Fujian 361005, PR China

^b Department of Accounting, Faculty of Business, Economics and Law, La Trobe University, Bundoora, Victoria 3086, Australia

ARTICLE INFO

Article history:

Received 23 November 2010

Received in revised form 30 September 2013

Accepted 11 October 2013

Available online xxx

Keywords:

Accounting education

China

Social

Institutional theory

Educational change

ABSTRACT

Since the formation of the Peoples' Republic of China (PRC) in 1949, the broad field of accounting education in China has undergone many changes in the context of a dramatically changing sociopolitical environment. The institutional mechanisms in Chinese university accounting education are examined in this paper, principally through a re-reading of the historical experience since 1949. We utilize an institutional theory frame to examine how action in the regulative, normative, and cultural-cognitive pillars have shaped accounting education from its heavily political orientation in the early years of the PRC to a more internationalized university accounting education system that has begun to take shape in contemporary China. We seek to contribute a contextualized understanding of contemporary China's accounting education, while adapting and extending the role of institutional theory in explaining education changes more broadly.

© 2013 Elsevier Ltd. All rights reserved.

1. Introduction

In the six decades since the establishment of the People's Republic of China (PRC) in 1949, China's system of accounting education has undergone a number of fundamental shifts that largely reflect the broader socio-political environment. In the first twelve years of Chinese Communist Party (CCP) rule, there were no fewer than five reorganizations of the higher education system (Watne and Baldwin, 1988). Periods of comprehensive social revolution under CCP rule both during the early years of the People's Republic and in subsequent years were particularly devastating for universities, and for university accounting education. However, in more recent decades there has been a renewed recognition of the importance of higher education and of accounting education as a key component.

China's international outlook since the turn of the 21st century, particularly with its accession to the World Trade Organization (WTO) in 2001, has seen the country open itself to the outside world and become a significant and influential member of the international community. Market-based economic reforms have created domestic demand for accounting professionals and academicians, and there has been a corresponding rapid expansion of university accounting education

* Corresponding author at: Jiageng Building 2, F5, Xiamen University, 422, S. Siming Road, Xiamen 361005, China. Tel.: +86 592 218 0580; fax: +86 592 218 1787.

E-mail addresses: ghzhang2006@163.com, ghzhang@xmu.edu.cn (G. Zhang).

¹ The author meanwhile works at the Centre for Accounting Studies, Harbin University of Commerce, China.

within the country. Following these developments, organizational and curricular changes and substantial growth in the system to produce more university-qualified graduates have sought to serve both local and international needs. University accounting education has taken on an internationalized dimension, reflecting both domestic economic changes and wider developments beyond China's borders.

The extent of historical and continuing centralized government guidance and administration, combined with political system reform and economic transition, make Chinese accounting education unique in its nature and evolution. The prior literature concerning university accounting education in China has depicted a number of aspects of development in this area, but is primarily a collection of descriptive accounts that are lacking in integration, historical perspective, and in-depth analysis. Several prior studies are based on accounts of individual experiences or perspectives.² Thus, the overall account of the post-1949 history and current state of accounting education in China is impressionistic and piecemeal and our understanding to date does not include a contextualized or theorized understanding of the nature of contemporary accounting education in China. Few theoretical resources have been brought to bear to provide an integrated analysis of historical context and factors associated with recent change.

To address the situation outlined above, in this study we adopt an institutional perspective in order to analyze and account for the key domestic and external factors impinging on university accounting education change in China since the establishment of the PRC 1949.³ In many senses, accounting is an epiphenomenon that is largely a product of its environment, reflecting, reinforcing and recursively shaping particular characteristics that may be unique to particular national environments (Radebaugh and Gray, 1997). Thus, it is appropriate to examine accounting education change in China utilizing an institutional perspective. We seek both to add to our understanding of the present state of university accounting education in China, as a historical product, and to provide a basis for future studies of its development.

1.1. Objectives and approach

The present study recognizes and responds to a generalized lack of understanding of the history of accounting education in many jurisdictions:

Histories of accounting education *per se* appear to be relatively few and far between. . .

Given the dearth of histories of accounting education *per se*, it seems fair to assert that . . . much more historical investigation of education in accounting in various times and places would be welcome. (Anderson-Gough, 2009, pp. 297, 313)

This study relates to a relatively short component of China's long recorded history; the post-Revolution period is chosen for its capacity to provide key historical insights from the recent past as a means to better know the present, and as a key source of lessons for future development. An understanding of the past may help distil understanding of the present, providing "a sound basis for *action in the present* . . . [to create] the future . . . and enter into it" (Boyce, 2002, p. 576, original emphasis; see also Byrne and Flood, 2003). Building on a general understanding that universities both reflect the hegemonic status quo and provide a possible avenue for challenge and change (Boyce, 2002), the paper complements, and presents a possible counterpoint to, established understandings of the historical connections between accounting education and rapid economic growth in the West (see Edwards, 2011).

The history of accounting:

. . . reveals enduring contestations about the nature of the discipline . . . [which] in turn are fuelled by the specific experiences, beliefs and practices of the periods in which they are rehearsed. Such contestations and the impact they have on the changing nature of accounting are shaped by accounting education just as accounting education is itself shaped by those contests. How accounting and accounting education looks, what it covers, who does it, where they do it and what status it has, have never been fixed. (Anderson-Gough, 2009, p. 312)

Some prior studies of accounting education in other jurisdictions have adopted institutional theory to explain continuity and change within this field, but studies of accounting education in China to date have largely adopted un-theorized (or under-theorized) approaches.⁴ Thus, even where analysis of changes in Chinese accounting education has been *situated* within the dynamics of change in China,⁵ theory has generally not been used to address the effect of broader dynamics of continuity and change.

² For example, Watne and Baldwin (1988), Winkle et al. (1992), Tang (1997), Tang and Lau (2000), Woodbine (2007).

³ As explained later in the paper, our analytical focus is on *university* accounting education, as the most significant component of the system for accounting education in China, even though many of the points of analysis may also apply more generally to accounting education.

⁴ Although many prior studies of the history and development of accounting education more broadly have applied theories of professionalization, these studies, too have been limited in their focus on the activities of professional accounting bodies and their influence on accounting curricula, syllabi, and related concerns (Edwards, 2011).

⁵ See Watne and Baldwin (1988), Chan and Rotenberg (1999), Wu and Tong (2004), for example.

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات