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Knowledge base and skill development in accounting education: Evidence from China

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Abstract

This paper presents the result of a survey on the required knowledge, skills, and pedagogy for accounting education as perceived by accounting practitioners, educators, and students in China. Respondents generally agreed to a series of knowledge and skills that are important to the training of accounting students, although some variance exists among the respondent groups regarding the perceived importance of those knowledge and skills. The findings also reveal that the respondents were dissatisfied with the present delivery of the needed knowledge and skills. Thus it is contended that accounting education reform in China is not only necessary, but imperative. This study also makes a comparative analysis with similar studies in the US, in terms of commonalities and differences in respondents' perceptions between the varied economic, technological and cultural environments in China and the US.

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1. Introduction

Accounting education has been under attack for many years. Resulting from rapid technological advances and growing market globalization, the role of today's accountants has switched from the scorekeeper of business operations or financial

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information generator to the provider and interpreter of diversified information to various internal and external users of financial information (Albrecht & Sack, 2000; Sundem, 1992; Williams, 1994). Such developments require expanding the knowledge and skills of accounting professionals to meet the changing demands stemming from the new business environment. Several studies have examined the issue of what should be the knowledge and skill components of today's accounting education programs that can satisfy the demands for training future accountants. Consensus has emerged and efforts have been made to implement accounting education reform in the US and in other countries in recent years (AAA, 1996; Albrecht & Sack, 2000; AICPA, 1998; Chabrow & Hayes, 2001; Forristal, 2002; Gill, 1998; Williams, 1994).

This paper examines the development of accounting education in China, focusing mainly on identifying the needed knowledge and skills for accounting professionals in China's changing business environment. Through a questionnaire survey, we gathered perceptions from Chinese accounting practitioners, educators, and students about the required knowledge, skills, and pedagogy underlying accounting programs. Our results reveal that the majority of respondents agree on a set of fundamental and expanded knowledge and skills for the training of professional accountants, although there is some variance in the perceptions of the three groups of respondents. The respondents also agreed that the present state of accounting education in China fell significantly behind the demands for the needed knowledge and skills of professional accountants, indicating that accounting education reform in China is imperative.

This paper also compares and analyzes the needed knowledge and skills as perceived by respondents in the US and China. We found that there is commonality in the perceived knowledge and skills and their importance ranking as recognized by the respondents in the two countries, but some distinct differences in the respondents' perceptions exist. It is argued that the differences stem from the varied levels of economic and technological development, as well as from different social and cultural influences in the two countries.

The paper consists of five sections. The study background is presented and relevant literature is reviewed in the next section, followed by the elaboration of research questions and methodology. Survey results and analysis are then sequentially presented. A brief conclusions section completes this paper.

2. Study background

China adopted the public (state) ownership of production means and a centralized planned economy when the Communists took power in 1949. Accounting education in China has long been underdeveloped because accounting work was oversimplified under the state's centralized economic and business administration (Ge & Lin, 1993). In particular, the Chinese government adopted an education system that was modeled after that of the former Soviet Union. Under this education system, the accounting curriculum concentrated mainly on bookkeeping and narrowly-focused

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