

Accounting Education Reforms in the United States: A Case of Hong Kong Implementation

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In 1989, the then eight largest CPA firms entered a partnership with the American Accounting Association (AAA) leadership to form the Accounting Education Change Commission (AECC) to provide leadership in changing accounting education so it will be responsive to the needs of those entering a variety of career paths and to address the educational needs of the principal stakeholders in accounting education. This article examines the developments over the past decade and a half in the United States and uses the eight proposed initiatives of the institutions receiving grants from AECC as a benchmark for implementation by a Hong Kong academic institution. The environmental difference between the United States and Hong Kong is pointed out. The Government of Hong Kong Special Administrative Region has directed all tertiary institutions to commence a four-year undergraduate degree programme (currently three years) within five years. If the Departments of Accounting of these institutions see the merit of the U.S. accounting education reform and particularly, the initiatives of AECC, then the latter used as a benchmark in programme development by a

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Hong Kong academic institution already having a four-year programme, could be considered as a reference framework when developing their own new four-year accounting programme.

Key words: accounting reforms, AECC initiatives, benchmark

General Trends in Accounting Education Change

United States accounting education in the eighties did not prepare new hires for the requirements of the work place (Williams, 1993). A report issued by the American Accounting Association's committee on the future structure, content and scope of accounting education notes that the accounting profession expanded significantly between 1925 and 1985 (Bedford & Shenkir, 1987). To meet the expanded needs of the profession, the committee recommended a 5-year university accounting programme, consisting of two years of general education, two years of general accounting education and one year of specialized professional accounting education. In addition, it recommended that university education should emphasize information identification, measurement, analysis, and communication as well as that the scope of education should incorporate the development and use of information in operations, administration and strategy formulation and implementation.

The Accounting Education Change Commission (AECC) was created in 1989 to change that situation and to properly train university accounting graduates for the work place. Identifying curriculum change as a goal, 13 colleges and universities have received grants and proposed a variety of curriculum changes, including: (1) emphasizing a broad-based, general education rather than technical knowledge, (2) integrating all aspects of the accounting discipline throughout the curriculum to more accurately reflect practice, (3) avoiding the one-right-answer syndrome by reflecting real-world problem solving, (4) focusing on learning how to learn, (5) de-emphasizing the uniform CPA Examination in shaping accounting

courses, (6) developing students' communication and interpretation skills, (7) ensuring students as active participants in the learning process, and (8) integrating the latest technology in the curriculum.

Simmons and Williams (1996) noted that though today's graduates may grasp basic technical knowledge, studies have shown that they lack an understanding of new technology, communication skills, business ethics, business globalization, and multidisciplinary approaches to business decision-making. A major research project released by the Institute of Management Accountants (IMA) and the Financial Executives Institute (FEI) indicates that universities are doing a less than adequate job of preparing graduates for entry-level work as corporate accountants. University accounting programmes do not emphasize the accounting knowledge and skill areas most important to corporations, which include budgeting, product costing, consolidated statements, working capital management and information system design. The findings of the report, "What Corporate America Wants in Entry-Level Accountants" (Siegel & Sorensen, 1994), are the result of a survey of 2,700 corporate executives. Nearly 60% of the corporate executives prefer job applicants who have a bachelor's degree and about 20% would prefer to hire entry-level accountants who have a bachelor's degree that includes an internship programme. Fewer than 3% prefer job applicants with a master's degree. Some 50% of the respondents believe that entry-level management accountants should be encouraged to take 150 hours of college education. Of this group, 85% said that the additional 30 hours should be earned after the entry-level accountant begins employment.

The Accounting Education Survey compiled by Stunda and Klersey (Anonymous, 1999), indicated that employers also want candidates who have done things, whether it is community work or work in the field they wish to enter, that make them more well-rounded individuals. Students used internships to bolster their qualifications while employers used them as a recruiting tool.

Initiatives of colleges and universities in line with views of the AECC include the following three examples. These three chosen universities used

three distinct approaches in the enhancement of students' real-world problem-solving skills, in the acquisition of intellectual skills and improving attitudes, and in the identification of foundation area in a new curriculum, respectively. Other institutions were not chosen as their initiatives were not designed for achieving these three respective targets.

Wright State University (Houston & Talbott, 1993)

Accounting educators can achieve the goal of improving their students' critical thinking and problem-solving skills by using *The Goal*, written by Eliyahu Goldratt (Houston & Talbott, 1993). Students in the senior managerial seminar class are applying the principles explained in the successful novel to deal with bottlenecks, inventory problems, accounting evils and continuous improvement. As a result, students' abilities to solve real-world problems are greatly enhanced.

University of Illinois at Urban-Champaign (Stone, Shelley, & Pincus, 1997)

A study compares the effectiveness of Project Discovery (PD) with the traditional accounting undergraduate programme at the University. PD is a comprehensive programme of instruction designed to implement an "education for expertise" approach to accounting education. It emphasizes acquiring intellectual skills and improving attitudes without losing traditional accounting declarative knowledge. The data on instructional processes are analyzed using ANCOVA and Chi Square analysis and data on learning outcomes are analyzed using ANCOVAs that include the effects of instructional method. The results suggest instructional process differences between PD and traditional programmes and learning outcomes and attitude differences between PD and traditional programme graduates.

Brigham Young University (Hardy, Deppe, & Smith, 1993)

The faculty decided to focus its initial efforts in redesigning the curriculum for the junior year as junior core courses at the School of Accounting and

Information Systems were required of all accounting students. The following areas of competency were selected for emphasis in the junior year: written and oral communication, group work and people skills, critical thinking and unstructured problems, working under pressure, and learning to learn. The pervasiveness of systems concepts and technology in business led the professors to establish the information systems area as the foundation of the new curriculum.

A study by Novin and Pearson (1989) was conducted to identify qualifications, other than technical accounting knowledge, CPAs felt were important. The responding CPAs view thinking skills, problem solving skills, listening skills and writing skills as four critical qualifications needed by accounting students and more than half are willing to have students sacrifice some accounting knowledge in order to enhance these skills. Chenok (1992) reported that the board of directors and governing council of the AICPA identified five driving forces that will shape the profession's future. These are (1) globalization, (2) technology, (3) competition, (4) complexity and (5) human resources. The "AICPA Core Competency Framework for Entry into the Accounting Profession" (Hardy, Deppe, & Smith, 1993) spotlights a shift from a content-based curriculum to one emphasizing personal, functional and broad business—perspective skills, stressing business skills, including critical thinking, resource management, marketing and client focus.

Burke and Maccarrone (2000) reported that AICPA Board of Examiners proposed significant changes to the content of the uniform CPA examination, including revising the role of business law, testing general business knowledge, technology, globalization and higher cognitive skills as well as computerizing the exam itself. Deliberations on the experience requirements for CPA licensure prompted the AICPA to appoint a task force to evaluate the content of the exam and recommend necessary changes.

The quality of professional accounting education has declined largely because of the decision by the American Assembly of Collegiate Schools of Business (AACSB) in the 1950s to change its accreditation standards to specify that the terminal credentials in all business disciplines, including

accounting, would be the doctoral degree (Porter, 1992). The AACSB has placed too much emphasis on academic research and too little emphasis on teaching and professional services. The AACSB has also placed too much emphasis on arcane theories and too little emphasis on real world practices in the curriculum required to meet accreditation standards. The creation of the Accounting Education Change Commission (AECC), which was formed to be a catalyst for improvements in the education of accountants, is a strong indication of the desire and need to revitalize professional accounting education.

Change in accounting education results from changes in technology, needs of the accounting profession, enrollments in college accounting courses and business education and accreditation requirements. How these changes affect the education of tomorrow's accounting professionals will be largely determined by accounting faculties and a profession that is undergoing significant change.

Gibson and Schroeder (1998) reviewed the changing face of accounting faculties in two bellwether states, New Jersey and New York between 1983 and 1995 among 30 colleges and universities. Changes include a reduction in full-time accounting faculty (largely in the lower ranks), and changes in academic preparation (number of doctorates increased by over 50%), professional certification (percentage of doctorates holding professional certification increase from 48% to 52%) and gender of the accounting faculty (female faculty members increased from 54 to 74). These changes have the potential to alter the product that is being presented to the business community and how the business community should interface with both accounting students and accounting faculty. The accounting profession needs to maintain close ties with universities that train its future members. Only a highly visible and regular presence on campus can keep accounting faculty and students aware of changes in the skills and specialized areas of knowledge in demand by the profession.

A similar study was conducted by the same authors in 1995 at 18 Ohio colleges and universities. It was found that the faculty who will update the

accounting educational experience of tomorrow's accountants are significantly different from the faculty of a decade ago.

The Case of Hong Kong Shue Yan College (HKSYP)

HKSYP is the only full-fledged private degree-granting tertiary institution in Hong Kong. It has approximately 3,000 full-time students and eleven academic departments, of which ten (accounting being the first) have been accredited to-date for degree-granting by the Hong Kong Council for Academic Accreditation (HKCAA). It is envisaged that within the next year, the College will be named a university with self-accrediting status. The College enjoys an excellent reputation internationally, co-operating with many universities in the United States, the United Kingdom, Australia and China in its programme delivery.

The Department of Accounting at HKSYP has eight full-time and two part-time faculty members. All full-time and part-time faculty, with the exception of one who teaches information systems and another with a doctorate in accounting, possess professional accounting designations. Three of the eight full-time faculty are enrolled in part-time doctoral studies, while two others have indicated their willingness to pursue doctorates in the near future. The intake of first year degree students in accounting is usually between 120 to 150 each year (2004 being an exception of 85). Students normally enter the programme after Form 7 graduation (equivalent to grade 13) and take four years to graduate (completing a minimum of 123 credits or a maximum of 138 credits).

Hong Kong is a cosmopolitan financial center, dominated primarily by the service industries, including the financial services industry. Trading takes place with the Chinese mainland as well as most developed countries around the world. The big-four accounting firms are well represented and recruit up to 40% of the degree accounting graduates locally each year, with the balance absorbed by small and medium-sized firms as well as industrial corporations. Within such an international business environment, the skill

sets required of degree accounting graduates largely parallel those required in the United States.

Using the proposed changes initiated by institutions receiving AECC grants as a benchmark, and bearing in mind the needs and concerns of corporate employers in the United States, the American Accounting Association and the profession represented by the AICPA, the following describes changes implemented at the HKSYC.

1. Emphasizing a Broad-Based General Education Rather Than Technical Knowledge

A large number of electives in the arts and social sciences, languages, general business and information technology are offered in each of the four years of the programme. See Table 1 for the honours degree programme structure and Table 2 for a comparison between the previous honours diploma programme and the current honours degree programme required courses. Students are required to elect Critical Thinking, Intermediate Putonghua and Principles of Marketing prior to graduation. In addition, they are required to elect one of the three specialized accounting courses in the 4th year, ie., Research Project, International Accounting and Accounting System in China. Several required accounting courses, eg., Advanced Financial Accounting, Advanced Management Accounting, were consolidated from two courses to one in order to make room for such electives.

The College emphasizes the “whole-person development” concept. The Head of Department of Accounting spends up to 15 minutes in each of the 2 half-hour sessions in addressing issues on interpersonal skills, communication and presentation skills, the effective use of non-assertive theory, change management, conflict management, career paths, family problems, marriage, etc.

2. Integrating All Aspects of the Accounting Discipline Throughout the Curriculum to More Accurately Reflect Practice

Two of the several examples are cited from the new programme. Accounting and business ethics are integrated in almost all accounting courses in the

Table 1 Program Structure of the Bachelor of Commerce (Hons.) in Accounting of the Hong Kong Shue Yan College

	Year 1	Year 2	Year 3	Year 4
College requirements	1. English Usage I & II 2. First Year Chinese I & II 3. Elementary Putonghua I & II	English Writing		
Faculty requirements	1. Quantitative Methods 2. Principles of Economics	1. Introduction to Business & Management 2. Business Organization & Management	Business Communication	
Departmental requirements	1. Introductory Accounting	1. Intermediate Financial Accounting I & II 2. Cost and Management Accounting 3. Introduction to Computing 4. Computer Applications in Accounting 5. Business Law	1. Advanced Financial Accounting 2. Auditing 3. Advanced Management Accounting 4. Accounting Information Systems 5. Financial Management 6. Accounting Theory 7. Company Law	1. Advanced Auditing 2. Taxation I & II 3. Accounting for Management Control and Decision-Making 4. Professional Ethics 5. Research Methodologies in Accounting 6. Strategic Management
Electives	– Introduction to Philosophy – Introduction to Law – Critical Thinking – Introduction to the Study of the PRC – Physical Education	– Principles of Marketing – Intermediate Putonghua I & II – Advances in Information Technology – Logic – Introductory Psychology	– Systems Analysis and Design – Investment Analysis & Management – The Economy of Contemporary China – Financial Institutions in Hong Kong – International Trade – Introduction to the Internet & Website Design – History of Modern & Contemporary World – Chinese Culture & Society	– Research Project – International Accounting – Accounting System in China – China Taxation – Organizational Behaviour – Human Resources Management – Industrial Relations – Practice of China Investment – Industrial and Organizational Psychology
Total no. of credits required	37–40	33–36	30–33	23–29

Table 2 Bachelor of Commerce (Hons.) in Accounting vs. Hons. Diploma in Accounting

BCom (Hons.) in Accounting	Hons. Diploma in Accounting
Year 1	
First Year Chinese	First Year Chinese
Elementary Putonghua	Elective
English Usage	English Usage
Quantitative Methods	Business Mathematics
	Mathematics for Management
	Business Statistics
Principles of Economics	Principles of Economics
Introductory Accounting	Elementary Accounting
Year 2	
English Writing	English Writing
Introduction to Business	Bus. Organization & Mgt.
Bus. Organization & Mgt	Bus. Organization & Mgt.
Intermediate Financial Accounting	Intermediate Accounting
Cost & Management Accounting	Cost Accounting
Introduction to Computing	Windows & Wordprocessing
	Spreadsheet & Database
Computer Applications in Accounting	
Business Law	Law of Contract
	Mercantile Law
Year 3	
Business Communication	
Advanced Financial Accounting	Advanced Accounting
Auditing	Auditing & Investigations
Advanced Management Accounting	Management Accounting
Management Information Systems	Information Analysis
Financial Management	Financial Management
Accounting Theory	
Company Law	Company Law & Partnerships
Year 4	
Advanced Auditing	Auditing & Investigations
Taxation	Law of Taxation
Accounting for Management Control & Decision-Making	Information for Control & Decision Making
Professional Ethics	
Research Methodologies in Accounting	
Strategic Management	
Required electives	
Critical Thinking	Elective
Intermediate Putonghua	Elective
Principles of Marketing	
Any one: Research Project	
International Accounting	
Accounting System in China	
China Taxation	

form of mini-cases. Professional Ethics in the 4th year develops students' awareness and understanding of ethical concepts and issues in accounting profession and general business environment. Students are thus able to handle ethical dilemmas in professional accounting and business. While students learn the art of being able to think strategically through the various functional business courses they take throughout the programme, Strategic Management in the 4th year serves as a capstone course, integrating the various types of business strategies they learn, thus enabling them to formulate and implement strategies on a corporate-wide basis.

Cases that integrate several topical areas in accounting are used for discussion and for assessment purpose. Examples include cases used by the Certified Management Accountants Society of Canada in their National Entrance Examination and those used by the Association of International Accountants for their Viva Voce, etc.

3. Avoiding the One-Right-Answer Syndrome by Reflecting Real-World Problem Solving

Students are encouraged to look at the solution of a problem from many different angles, including those drawn from other disciplines. When discussing standard solutions to problems in class, students are asked to use alternative methods of solving the problem and to see what could be added to the standard solutions to make the answer more practical, as if this were a real life problem.

Examinations (both the question paper and the marking guide) are moderated twice internally, once by a colleague and once by the Head of Department before it goes to the external examiner for moderation. Model answers provided are by no means prescriptive and generally gives the overall direction and focus of the answer, thus giving the markers plenty of room for awarding marks where credit is due.

4. Focusing on Learning How to Learn

Students in the Introductory Accounting course taught by the Head of Department must read the reading materials before they come to class. A

link is provided at the start of the class on how this topic relates to others previously learnt. During class, a large portion of the time is spent on discussing the learning objectives and how each objective contributes to the overall course. In addition, more emphasis is placed on why things are done in a certain way rather than the mechanical aspects of accounting, e.g., why do certain companies in certain industries choose certain inventory methods and depreciation methods over others, and why do the U.S. textbooks use the general journal format for initiating journal entries instead of using T accounts like the British textbooks, etc. Students are encouraged to ask as many questions as they could think of during class and from questions they wrote down when they read the materials at home.

Students are trained to think on their own. Critical Thinking is a course that all degree accounting students must elect prior to graduation.

5. De-emphasizing the Uniform CPA Examination in Shaping Accounting Courses

The route to being qualified for practicing accounting in Hong Kong is by being a member of the Hong Kong Society of Accountants (HKSA). While all institutions' accounting programmes must meet HKSA accreditation standards in terms of its technical and generic competencies, in order for their graduates to become student members of HKSA; HKSYC (accredited by HKSA in 2003) is an academic institution and as such has not taken HKSA requirements solely as its criteria in developing its accounting degree programme. An example would be that Accounting Theory and Research Methodologies in Accounting are required courses of the programme, not required by HKSA and not offered as required courses by any of the degree-granting tertiary institutions in Hong Kong in their undergraduate accounting programmes.

6. Developing Students' Communication and Interpretation Skills

Business Communication is a required 3rd year course of the degree programme. It develops students' skills in effective oral and written business communication. In addition, commencing from the 2nd year onwards,

continuous assessments in all courses contain term papers and group projects where representatives of each small group will have to present papers in front of the class followed by entertaining questions from the floor.

7. Ensuring Students Are Active Participants in the Learning Process

The interactive approach described under point 4 above and student presentations described in point 6 above all contribute to students' active participation in the learning process. At HKSYC Department of Accounting, students are in the driver's seat in terms of the learning process while faculty members facilitate that process.

8. Integrating the Latest Technology in the Curriculum

Introduction to Computing and Computer Applications in Accounting provide the tools that students need in completing their assignments and projects while Management Information Systems and Systems Analysis and Design (elective) provide the latest knowledge in system requirement, design, development, implementation and management. Electronic Commerce is provided as an elective for students interested in electronic data interface and other electronic tools used in contemporary business.

Faculty members use Interactive Learning Network (ILN) to facilitate electronic delivery of courses. Learning process was greatly enhanced during periods when classes had to be cancelled as a result of SARS or other plagues in Hong Kong.

Feedback from Stakeholders

By way of College policy, programme development at Hong Kong Shue Yan College adheres to a rigid quality assurance mechanism. Under the leadership of the Head of Department, new programmes and revisions to existing programmes are initiated by the Head. Courses within the programme are developed or revised by course lecturers and endorsed by the departmental programme team. The Departmental Advisory Board (DAB) subsequently vets the details and provides its endorsement and

recommendations, prior to being routed to the Academic Board (AB) for final approval or rejection. For new programmes or major revisions to existing programmes in Accounting, the Hong Kong Council for Academic Accreditation (HKCAA) and the Hong Kong Institute of Certified Public Accountants must provide approval prior to implementation.

The DAB consists of eight members of which two are internal (the Head and the Associate Head) and six are external. The latter consists of three senior academics from UGC institutions at the Chair Professor or Professor ranks (HKU, CUHK and PolyU) with the remaining three being practitioners or industry executives (partner at PricewaterhouseCoopers, President of HKICPA and General Manager for Towngas in China). This well-blended mixture of external DAB members provides assurance that the programme would be well-received by employers and is academically sound.

Students have generally done well under the new programme. A student representative from each year (4 in total) sits on all departmental meetings pertaining to academic policy matters and programme development. They are requested to provide input at each stage of development and have provided strong support to the success of the new programme.

The programme is highly regarded by alumni. The College has received numerous calls over the past few years from the former Honours Diploma graduates requesting the Department to offer a conversion programme for them to obtain their degrees. We conservatively envisage a minimum of 750 interested candidates and have with DAB endorsement, developed a two-year 24-credit conversion programme (to be approved by AB, HKCAA and HKICPA) for launching in September 2006.

Comparison of the Programme With Accounting Programmes of Other Degree-Granting Institutions in Hong Kong

Prior to the development of the Shue Yan's degree programme in Accounting, degree programmes of UGC institutions were carefully reviewed. All

programmes in Accounting offered similar courses and contents as far as accounting courses are concerned. The only differences lie in the breadth and depth of coverage of certain topical areas and hence, the length of the programme (4-year versus 3-year), the instructional approach (the degree of emphasis on critical thinking, instructional technology, etc.) and the proportion of courses in liberal arts, languages and information technology within the Programme. The reason for the aforementioned similarity is that all degree programmes in Accounting in Hong Kong are not only accredited by the HKCAA, but also by HKICPA for admission of degree graduates into the latter's Qualification Programme (QP). HKICPA imposes stringent standards on all accounting education providers to meet certain technical and generic competencies for their graduates.

Since Shue Yan's programme is of a four-year duration as compared to a three-year one in all other institutions, no detailed comparison is attempted on a course-by-course basis, as the differences mentioned in the previous paragraph even pinpointed, would not be relevant to the objective(s) of this paper. The emphasis therefore, has been the acceptance of AECC initiatives as a reference model in the development of a new four-year degree programme in Accounting with wide recognition by stakeholders in Hong Kong's professional and academic community.

Concluding Remarks

The Hong Kong scenario is somewhat different from the United States in that there are less players involved. Accounting programmes need to be accredited by HKICPA's Accreditation Board in order that graduates of these programmes can become student members of HKICPA. It is of prime importance to degree-granting institutions that their programmes meet the requirements of HKICPA. The interest of HKICPA represents primarily the interest of the big-fours as the Council of HKICPA is dominated by the latter. Although an "Accountants in Business" committee exists within the HKICPA structure, the group has not been influential in promoting the use

of management accounting or in identifying what corporate Hong Kong wants. The Hong Kong Academic Accounting Association's (HKAAA) goal is to promote accounting education and research, but has been very inactive over the years compared to the AAA in the United States. Despite the aforementioned, an academic institution would do well as a responsible citizen of the society it serves, in aligning its accounting education goals and delivery approach with initiatives proposed by recipients of the AECC grants.

The Department of Accounting at the Hong Kong Shue Yan College (HKSYP) saw the need for accounting education reform in Hong Kong and had examined the arguments put forth in the United States. It has chosen to use the initiatives of AECC as a reference framework in developing its own new degree programme. (HKSYP's current honours degree programme and former honours diploma programme are both of 4-year duration). The Programme received strong support from DAB and was approved by the College's AB as well as being accredited by HKCAA and HKICPA. In addition, it was well received by students, alumni and DAB representing employers. As degree-granting institutions in Hong Kong are moving towards a four-year degree programme, the accounting programme at HKSYP could be used as a reference framework by Departments of Accounting that appreciate the merit of AECC initiatives.

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