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REVIEW OF THE INITIATIVES OF THE ACCOUNTING EDUCATION CHANGE COMMISSION FROM THE PERSPECTIVE OF CURRICULUM ORIENTATION

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ABSTRACT

In 1989, the American Accounting Association (AAA) and the then big-8 accounting firms formed the Accounting Education Change Commission (AECC). In general, universities were under pressure to alter their educational approaches to meet the demands of market. However, literature indicates that little research has been done on accounting curriculum development. This paper aims to discuss accounting education proposed by AECC from the curriculum perspective. First, this paper presents a brief account of accounting education reform initiated by AECC. Second, it constructs a theoretical framework pertaining to curriculum that is used to analyze the eight initiatives of AECC accounting reform. Then, it goes into an in-depth analysis for the accounting reform from the curriculum orientation perspective. Finally, this paper presents a brief conclusion for the way forward on accounting reform. In brief, this paper offers three observations: (a) It is worthwhile to view the accounting reform from the curriculum perspective, (b) the eight initiatives reflect three of the five curriculum orientations, namely academic rationalist, cognitive process and social and economic efficiency, in different degrees, and (c) with very few exceptions, scholars are of the view that all positions adopted of the eight initiatives are highly supportable. Viewing from curriculum perspectives, the initiatives show academic rationalist, cognitive process and

social and economic efficiency orientations.

Keywords: curriculum orientation, AECC initiatives, accounting education
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INTRODUCTION

In the 1980s, accounting education in United States, as well as countries such as Canada and Australia, was the subject of criticism. In 1989, the American Accounting Association (AAA) and the then big-8 accounting firms formed the Accounting Education Change Commission (AECC). In general, universities were under pressure to alter their educational approaches to meet the demands of market (Sundem & Williams, 1992: 55). However, literature review indicates that accounting education has done little research on accounting curriculum development (Mathews, 2001). A scholar even claims that the research on the curriculum aspect of accounting education is virtually absent (e.g., Tse, 2010).

The issues raised by the AECC initiatives are universal. An unpublished doctoral thesis (Chen, 2010) entitled "*University accounting education in Hong Kong: An analysis of tri-partite perceptions*" lodged with the University of Hong Kong, examined the dissatisfactions of accounting practitioners on university accounting education in the United States, Canada, the United Kingdom, Australia, New Zealand, China, Hong Kong and Russia. With the exception of Russia, there have been signs of accounting academics promoting the implementation of the AECC initiatives in their accounting education reforms. In Hong Kong, three distinct groups represented by the accounting academics, the accounting profession and the accounting practitioners all strongly supported all the AECC initiatives.

This paper aims to discuss accounting education proposed by AECC from the perspectives of curriculum orientation. First, this paper presents a brief account of accounting education reform initiated by AECC. Second, it constructs a theoretical framework pertaining to curriculum that is used to analyse the eight initiatives of AECC

accounting reform. Then, it goes into an in-depth analysis for the accounting reform from the curriculum orientation perspective. Finally, this paper presents a brief conclusion for the way forward on accounting reform. Hopefully, this can serve to view accounting education as a professional discipline from the curriculum perspective.

ACCOUNTING EDUCATION REFORM AS PROPOSED BY AECC

Ornstein and Hunkins (1989) indicated that good theory in curriculum describes and explains the various relationships that exist in the field and possesses descriptive, predictive, explanatory and guiding values. On the other hand, educators and curriculum practitioners do not always use theory productively in their practice or in education in general.

The test of good theory is whether it can guide practice and good practice is based on theory. Curriculum theorists have difficulty making the connection between theory and practice and the reason appears to be that their methods of inquiry lend themselves more to theoretical discussions and less to practical matters (Ornstein & Hunkins, 1989). Most teachers and principals (curriculum practitioners) view theory as impractical and “how to do” approaches as helpful. Theoreticians and practitioners tend to ignore one another. To create a single curriculum theory to describe and explain curriculum is perhaps an unrealistic goal as curriculum covers far too many aspects of education.

The intended audiences of this paper are accounting educators or curriculum practitioners who are responsible for developing accounting programmes and curriculum theorists from Education Faculties. It is hoped that after reading this paper, they would be convinced that they should work together harmoniously and not ignoring one another, in order to develop sound professional programmes supportable by at least one segment of curriculum theory as all reputable programmes should be both theoretical and practically viable. The two authors of this paper, one as Head of the Department of Accounting of one university and the other, a curriculum theorist in the Department of Curriculum and Instruction of another university, realize this importance and have put their efforts together.

Using Hong Kong as an example to illustrate the difference between theory and practice, the Hong Kong school curriculum aims to develop students' intellectual ability and the generic skills to lead a proper life in the community they reside. As mentioned in 1993, the aim of "the school education service should be developing the potential of every individual child, so that our students become independent minded and socially aware adults, equipped with the knowledge, skills and attitudes which help them to lead a full life as individuals and play a positive role in the life of the community" (Education and Manpower Bureau, 1993). Furthermore, the Hong Kong Special Administrative Region (HKSAR), re-wrote in 1999 the aims of tertiary education, starting after completion of school education, as to:

- encourage students to learn independently, to explore, to develop critical and creative thinking, and to prepare them to master a particular discipline or specialism;
- ensure that students have enthusiasm and desire continuous improvement as well as commitment to their families, society and the nation to which they belong;
- enable students to develop their ability to study, live and work in a diverse society and cross-cultural environment. (Education Commission, 1999)

In the same document, the Education Commission expects an undergraduate to obtain "high competence in a particular discipline or specialism" in knowledge (Education Commission, 1999). Although this seems complicated, the aims of education by government are not as multi-faceted as in accounting in that the latter is market-driven by the non-homogenous needs and wants of accounting practitioners and corporate employers.

Before discussing the implementation of Accounting Education Change Commission (AECC) accounting education reform, it is helpful to illustrate briefly on the background and initiatives of the reform.

The discussion of educators and practitioners in accounting started in 1970 (Williams, 2004; Collier, 2004). Collier (2004: 27), advocating to combine practice into accountancy study, regarded that history repeats itself: “The best will continue to combine business skills in running their affairs with professional knowledge used in helping clients. They will remain well-respected and prosperous.” On the other hand, Williams (1993: 76) explained that the discussion about accounting education is a long-term issue: “How does your accounting education square with the professional demands you face today? To what extent did the accounting curriculum provide the professional knowledge and skills you rely on now? Probably very little.” Indeed, there are continuous suggestions to professionalize accounting education from the perspectives of curriculum. Deitrick (1999) suggested to prepare accountants with more awareness of multi-faceted nature for their profession, better understanding its challenges and opportunities, and critical thinking and communication skills. Malone and Hyman (2000), arguing from the function of market, support the shift from a content-based curriculum to one that emphasizes personal, functional and broad business-perspective skills. The authors of this paper agree with Williams and stress that this is not only an issue of a professional discipline, but also an issue of a curriculum design and implementation.

Accounting practitioners and accounting educators together attempted to reengineer the curriculum of accounting. In 1989, eight largest CPA firms and American Accounting Association (AAA) partnered to form the Accounting Education Change Commission (AECC). AECC was formed in the US to be a catalyst for change in accounting education (Sundem & Williams, 1992: 55-56) with the main objective of: 1. providing leadership in changing accounting education so it will be responsive to the needs of employers recruiting entry-level accountants; and, 2. helping educators in addressing the curriculum and pedagogical considerations of the reform (Williams, 1993: 76). The AECC in reviewing accounting curriculum of universities determines student’s education that is relevant to the business and accounting world (William, 1993: 77). Accounting practitioners wanted to recruit graduates with a broad-based education whereas the universities focused on technical knowledge.

The AECC suggested that changes in accounting education needed to meet the dynamically expanding demands of the profession. These changes can be summarized into two main components: What is taught and how it is taught (Sundem & Williams, 1992: 61). The Commission stressed that graduates entering the accounting profession should be more broadly educated. This requires a switch of focus from the learning of technical knowledge to developing a process of continual learning and from a narrow definition of accounting to a broad information development dissemination (Sundem & Williams, 1992: 61). There are some basic capabilities that are essential for success in the accounting profession, and should be included in any accounting education programme. These include skills, knowledge, and profession orientation (Sundem & Williams, 1992: 57). Aside from the content, how to teach is also reviewed by the Commission. It stressed that accounting educators, when teaching skills, abilities and knowledge effectively, need to use methods that make students active participants in the learning process. Teaching materials should require students to make decisions, in unstructured environments where relevant information cannot be readily identified and gathered. In 1989, eight initiatives for the new accounting curriculum are proposed in AECC's pronouncements:

- emphasizing a broaded-based, general education rather than technical knowledge;
- integrating all aspects of the accounting discipline throughout the curriculum to more accurately reflect practice;
- avoiding the "one-right-answer" syndrome by reflecting real-world problem solving;
- focusing on learning how to learn;
- deemphasizing the Uniform CPA Examination in shaping accounting courses;
- developing students' communication and interpersonal skills;
- ensuring students are active participants in the learning process;
- integrating the latest technology in the curriculum (Williams, 1993: 78).

Williams (1993: 81) provided a comparison of the traditional undergraduate accounting curriculum and the new emerging approach (see Table 1). The AECC not only expected high competency in a particular discipline or specialism of knowledge,

but also the learning skills, learning attitudes, and skills for solving problems in real-life situations (Education Commission, 1999; Sunden & Williams, 1992). In the following sections of this article, this new accounting curriculum is analyzed from the perspectives of curriculum orientation and curriculum implementation.

The following Table 1 shows the pre and post-implementation of the AECC initiatives. It is apparent that the former focuses on technical knowledge training while the latter focuses on a broad-based education and the nurturing of generic skills. Pedagogical and assessment approaches used in the latter are all geared towards the nurturing of such skills.

TABLE 1 A comparison of the traditional approach and new approach in accounting curriculum

Traditional approach	New approach
Heavy emphasis on technical courses in accounting	Broader emphasis on general education and business and organizational knowledge
Little integration of subject matter – accounting courses taught in isolation	Heavy integration of tax, managerial accounting, financial accounting, systems and auditing
Heavy emphasis on calculating one right answer	Increased emphasis on solving unstructured problems, such as use of cases
Heavy emphasis on teaching rules	Increased emphasis on the learning process – learning to learn
Heavy emphasis on teaching to the Uniform CPA Examination	Recognition of a broader objective
Little attention to communication and interpersonal skills	Increased emphasis throughout accounting curriculum on writing, presentation and interpersonal skills
Students as passive recipients of knowledge	Students as active participants in learning
Technology used sparingly in noncomputer courses	Use of technology integrated throughout accounting curriculum
Introductory accounting focused on preparing external financial reports, journal entries, postings, etc.	Introductory accounting focused on role of accounting in society and in organizations; increased focus on using accounting information for decision making

The implementation of accounting education reforms culminating in the 150-semester hour requirement stemmed from AECC's initiatives, which in turn resulted from employers' concern that universities were not preparing accounting graduates suitable for entry-level accounting positions (Langenderfer, 1987; Nelson, 1995). These initiatives were not only acknowledged and promoted in the United States

(Albrecht & Sack 2001, Williams 1993), but also in the United Kingdom (Hill & Milner, 2005), Australia and New Zealand (Carr & Mathews, 2004; Mathews, 1994). The increase of 30 semester hours from the 120-semester hours in 2000 as stipulated by the American Institute of Certified Public Accountants (AICPA) is a significant example of the implementation of the first AECC initiative of focusing on a broad-based general education rather than technical knowledge. At a round-table discussion on March 28, 2009 chaired by the legislative Councilor Paul Chan, there was unanimous agreement among the heads of department of accounting of the various universities that accounting should be a five-year programme in Hong Kong, following the AECC initiatives, as accounting being a respectable profession, should not be different from medicine, law or architecture. On the other hand, Hong Kong has more stringent accreditation and quality assurance requirements than the United States, as there are no external examiners, external programme assessors, etc. in the latter. Visitation teams from accreditation authorities comprise members from a wide spectrum of disciplines. As pointed out earlier in this section, educators and curriculum practitioners do not always use theory productively in their practice or in education in general and that curriculum theoreticians and practitioners often ignore one another. Hence, in the promotion and implementation of AECC initiatives for accounting degree programmes, it is imperative that they are not only implementable from a practical sense, but also supportable by at least one aspect of curriculum theory, i.e. curriculum orientation, in order that the theorists are not ignored from the eyes of the accreditation bodies. This is an important impetus for this paper.

Implementation of AECC initiatives in university accounting programmes has not been a hurdle in Hong Kong. For example, Chen (2006) discussed how Hong Kong Shue Yan University, the first private university in Hong Kong, successfully developed their degree accounting programme based on the curriculum and pedagogical considerations of the AECC initiatives.

The AECC initiatives are concepts or ideas (not curricula) developed by the AAA and the then big-eight firms. When adapted in academic programming, it produces accounting graduates that would be more in line with what employers want. Each

academic institution would be free to use these AECC initiatives in any way, shape or form for their individual course and programme development. Depending on whether the State legislature accepts the 150-semester hour requirement, academic institutions may or may not wish to implement a five-year undergraduate programme to satisfy the AECC initiatives and even if they did follow, it could take the form of various types of master's degree programmes. In accounting, a curriculum is a programme (e.g. undergraduate accounting programme, master's level accountancy degree programme, etc.) and that each academic institution could have several programmes or curricula to satisfy the 150-semester hour requirement and hence the AECC initiatives. As such, one could not use curriculum theory to assess the appropriateness of curricula developed in response to employers' concerns, but to analyze each AECC initiative within a combination of theoretical frameworks or models related to curriculum.

CURRICULUM ORIENTATION OF ACCOUNTING EDUCATION REFORM

Curriculum orientation is a complex concept with terms like ideologies, beliefs, educational value orientations and conceptions being used as synonyms (Cheung & Wong, 2002). It can be defined as a collective set of beliefs pertaining to curriculum elements such as curriculum intent (aims, goals and objectives), content, teaching strategies and assessment (Cheung & Wong, 2002: 226). The discussion of curriculum orientations is a continuous issue, which attracts attentions of numerous scholars (e.g. Eisner & Vallance, 1974; Jackson, 1992; McNeil, 1996; Pinar et al., 1995; Schubert, 1986). Eisner and Vallance (1974), possibly getting the most number of citations as being the first in writing on this topic, listed five curriculum orientations, namely cognitive process orientation, technological orientation, self-actualization orientation, social reconstructionalist orientation and academic rationalist orientation. Though more or less adapted, these five orientations are still discussed or used in subsequent years (Janesick, 2003; Morris, 1998; McNeil, 2008; Pinar et al., 1995; Sowell, 2000). When discussing these five orientations, Eisner and Vallance (1974: 194) specifically identified the interpretation of "overall aims of the curriculum" and explicating "the

content the children will be studying" as the two fundamental dimensions for analysis. Thus, each of these orientations has its own purpose of education and primary sources of content (see Table 2).

TABLE 2 Curriculum orientations and their sources (Eisner & Vallance, 1974; Sowell, 2000)

Curriculum orientations	Purpose of education	Primary sources of content
Academic rationalist	To cultivate cognitive achievement and the intellectual	Academic disciplines, subject matter
Social efficiency and social reconstruction	To prepare people for living in an unstable, changing world or to reform society	Needs of society and culture
Self-actualization	To develop individuals to their fullest potentials	Needs and interests of learners
Cognitive process	To develop intellectual processes	Any source, but usually subject matter
Technological	To making learning systematic and efficient	Any source, but usually subject matter

Cheung and others, in a series of papers, inquired into these orientations with empirical research (Cheung, 2000; Cheung & Ng, 2000; Cheung & Wong; 2002). Among these papers, Cheung and Wong (2002) developed a curriculum orientation inventory, which covered 30 items in academic, cognitive process, social reconstruction, humanistic and technological orientations.

To start with the discussion, the authors would like to clarify the meaning of these five orientations. First, the technological orientation applied to curriculum has to do with the idea of systematic curriculum planning and instructional efficiency. The school curriculum should focus on finding efficient means to a set of predetermined learning objectives (Cheung & Wong, 2002; Eisner & Vallance, 1974). This is also important in accounting education, as accounting curriculum designers develop a curriculum that is appropriate for accounting students with pre-determined objectives for their needs after graduation. Second, self-actualization orientation applied to curricular thought assumes students as the crucial source of all curricula. Schooling is to become a means of personal fulfillment, in providing a context in which individuals discover and develop their unique identities (Cheung & Wong, 2002; Eisner & Vallance, 1974). Third, the cognitive process orientation applied to curriculum seeks to develop a repertoire of

cognitive skills or abilities that are applicable to a wide range of intellectual problems. These skills will endure after the content knowledge is forgotten or obsolete (Eisner & Vallance, 1974; Janesick, 2003). Indeed, this is one of the orientations that attract accounting curriculum designers. The learning to learn is an overwhelming approach in nowadays accounting curriculum as well as other curricula such as in higher education in Hong Kong. Four, social reconstructionists see schooling as an agency of social change, and they demand that education be relevant both to the student's interests and to society's needs (Eisner & Vallance, 1974). Curriculum is perceived to be an active force having direct impact on the whole fabric of its human and social context (Eisner & Vallance, 1974). Although Eisner and Vallance (1974b) use social reconstruction to describe curriculum that relates to societal needs and personal needs, they recognize that this relates to the bridging between what is and what might, and between the real and the ideal (Eisner & Vallance, 1974b). This curriculum orientation "embraces both a present and a future orientation, both an adaptive and a reformist interpretation of social relevance". Thus, the social reconstruction orientation, in Eisner and Vallance sense (1974b) relates to social reconstructionist and social efficiency. Obviously, the accounting reform designers, relating accounting education to accounting practice, stress this orientation in their reform though not mentioning the term explicitly. Finally, the academic rationalists set the major goal to enable students to acquire ideas from various intellectual and artistic disciplines (Eisner & Vallance, 1974). As far as they are concerned, the major goal of a curriculum is to enable students to use and appreciate the ideas and works that constitute the various intellectual and artistic disciplines. They argue that ideas within the various disciplines have a distinctive structure and a distinctive set of contributions to make to the education of man (Eisner & Vallance, 1974). Indeed, most curricula developed for use in school reflect one or more curriculum orientations in varying degrees (Eisner, 1974). Cheung & Wong (2002) found that teachers valued all five theoretically conflicting curriculum orientations. The correlations among these five orientations were positive. Cheung & Ng (2002) stressed that curriculum orientations are mutually complementary rather than mutually exclusive. Moreover, research shows that teachers should use more than one curriculum

orientation (Cheung, 2000; Cheung & Wong, 2002). Cheung (2000) argued that the five curriculum orientations, in every teacher's mind, are interconnected and psychologically compatible. These pieces of research illustrated that secondary and primary school teachers showed composite curriculum orientations in their mind. Whether this is the case for accounting curriculum, it is subjected to inquire.

AN ESTABLISHED THEORETICAL FRAMEWORK PERTAINING TO CURRICULUM

Morris (1998) uses four basic curriculum components of intentions, content, teaching/learning methods and assessment to analyze the Hong Kong school curriculum. In this article, an adapted framework that focuses on intentions and content is used to analyze the accounting reform curriculum. Teaching and assessment of a curriculum/discipline are important issues, which are related to curriculum implementation and teaching and assessing of content. They are more complicated issues and, hence, will be discussed in another article.

In applying concepts for reviewing the intentions and content of accounting reform curriculum, the five curriculum orientations, namely cognitive process, technological, self-actualization, social reconstructionalist and academic rationalist, will be used. From the above review (see section C), the definitions and framework of these curriculum orientations Eisner and Vallance (1974) and Cheung and Wong (2002) have considerable differences. In this paper, the authors adopt the definitions and framework by Eisner and Vallance, as they are the original ones and the most well-known among scholars. Those orientations that are not suitable within a well-defined professional accounting education context will be ignored for this purpose.

Academic rationalist orientation focuses on the need to either enlighten students with the concepts and information which can be derived from the established academic disciplines such as physics, history, mathematics, etc., or to use the disciplines as a vehicle for promoting pupils' thinking and problem-solving capabilities. It stresses aims which focus on the development of pupils' intellect and rationality. Social reconstructionists stress the role of schools for preparing future citizens who are

economically productive. They focus on the need for schools to produce pupils who are able to get jobs and fit into the society. Cognitive process seeks to develop skills that are applicable to real-world problems. This helps accounting student not only in building up fundamental academic knowledge, but also in learning how to learn, how to find answers to problems, and how to develop various communication and interpersonal skills.

When reviewing intentions and content of AECC accounting reform, every attempt will be made to blend the aforementioned analysis with Bloom's (Anderson et al., 2001; Bloom et al., 1956) revised taxonomy of cognitive objectives. Bloom's six categories of cognitive objectives are knowledge (recall), comprehension, application, analysis, synthesis and evaluation and each requires a higher level of complexity than the one preceding it (Bloom et al., 1956). In 2001, Anderson et al (2001), basing on the foundation of Bloom, suggests remember, understand, apply, analyze, evaluate and create as revised categories of cognitive objectives. These revised objectives help to determining the depth level required for each of the AECC initiative.

In addition, another essential element in curriculum is the selection of content. As mentioned in previous section (see Table 2), the curriculum orientations are closely related to purpose of education and sources of content (Eisner & Vallance, 1974). For most curriculum developers, the content of curricula appears to materialize the learning objective (Print, 1993). In this article, the six criteria for content selection suggested by Print (1993) will be used to reviewing the sources of content. Print (1993: 143), in line with the thoughts of Eisner and Vallance (1974) stresses that curriculum developers face the task of selecting content with reference to a set of objectives. Print's six criteria for content selection are:

- Significance – whether or not that content (knowledge, concepts, and theories) is an essential element of that discipline.
- Validity – extent to which the content is accurate, up to date, and consistent with the chosen objectives.

- Social Relevance – content should be selected so that it supports the development of a certain type of society influenced by social reconstructionist conception.
- Utility – extent to which content is appropriate to prepare pupils for adult life, emphasizing social and economic efficiency and hence preparing pupils for jobs.
- Learnability – whether the content is suitable to be learnt by the pupils for whom it is intended.
- Interest – pupils should be more motivated to learn the desired knowledge if the content of a curriculum is of interest.

Print (1993) emphasizes that these six criteria should be applied by curriculum developers when selecting content. To conclude, this article will adopt the curriculum orientations as the foundation (Eisner & Vallance, 1974), with the revised taxonomy of objectives (Anderson et al., 2001) and content selection criteria (Print, 1993), will be used to analyze the eight initiatives proposed by AECC (Williams, 1993).

ANALYSIS OF AECC INITIATIVES

The eight initiatives pertain to curriculum and pedagogical considerations that enhance accounting graduates' generic rather than technical skills. For example, in the first initiative of emphasizing a broad-based general education, universities were asked to offer more liberal arts and general education courses within the accounting degree programme. Hence, the American Institute of Certified Public Accountants (AICPA) mandated the 150 semester-hour requirement of college education in year 2000 for accounting graduates who wanted to write the AICPA exams, an increase of 30 semester-hours (five-year programme from a four-year one). The additional year would enable universities to offer more liberal arts and general education courses in addition to the general business, general accounting and specialized accounting courses. In terms of pedagogical considerations, initiative 7 is a good example whereby students are required to be active participants in the learning process. One approach is to use group case discussions extensively whereby small groups of 4 or 5 students would

discuss a case under the observation of the instructor. Rubrics will be developed assessing each participant's communication, language, creative thinking, leadership, analytical and team-building skills. The remaining six initiatives also help to nurture graduates' generic skills either pedagogically or curriculum-wise.

The Commission's view is that the reformed curriculum must have fundamental changes in the structure and delivery of accounting from the first course to the last (Williams, 1993). As mentioned before, the knowledge and skills of accounting reform were having significant changes through the eight initiatives. Reviewing, with focuses of objectives and contents, from the curriculum orientations can highlight the paradigm shift in this reform. From past investigations, all curriculum orientations are helpful to explain the nature of primary and secondary education. However, the main focus accounting profession is to prepare students with professional knowledge and skills for need of the society. Hence, not all orientations are necessarily suitable for this profession. The eight initiatives of accounting reform are reviewed in the following sub-sections.

Emphasizing a broad-based general education

The intentions of this initiative fit the orientations of academic rationalists, cognitive process and social and economic efficiency, but not the self-actualization and technological orientations. From the surface, the self-actualization orientation, reviewed by Vallance (1986), has lost its most currency and has disappeared from the public discourse. The technological orientation merely relates to making learning systematic and efficient, and is related to the learning process. Hence, the other three of academic rationalist, cognitive process and social efficiency (by Kliebard's (1986) term) will be analyzed against each of the AECC initiatives.

This initiative, aiming to help students to understand business and their working environment, as well as a sound knowledge of organizations (Williams, 1993: 77), fits the academic rationalist orientation. Moreover, it also aims to develop accounting students' skills in inquiring, abstract logical thinking and critical thinking. This is in line with the cognitive process orientation, which focuses on enhancing students'

intellectual capabilities and cognitive skills and teaching them how to learn. Furthermore, this initiative also supports the social and economic efficiency image that focuses on providing for current and future manpower needs of a society as employers want accounting graduates to be creative thinkers with good communication, interpersonal skills, etc. In terms of the revised Bloom's six categories of cognitive objectives, all six thinking abilities are required for this initiative, depending on the course(s) taken within the broad-based general education core. For example, a course in Critical Thinking would require a higher level of cognitive ability than a course in introductory IT. The content of this initiative also is in tandem with the image of academic rationalist in focusing on the knowledge, skills and values derived from academic disciplines as well as with the image of social and economic efficiency of focusing on knowledge and skills which are useful and relevant to future employment.

Integrating all aspects of accounting discipline throughout the curriculum

This initiative advocates the integration of all aspects of the accounting discipline throughout the curriculum to more accurately reflect practice, including tax, managerial accounting, financial accounting system and auditing. This AECC initiative along with the remaining six initiatives will be analyzed in the same manner as the first initiative. Since the explanation of each framework or model has been given earlier in this paper and an example of how the first initiative was analyzed against these frameworks or models, only the results of such subsequent analysis will be provided henceforth, without the detailed rationale.

The purpose of this initiative is to reflect real world practice where problems are not dealt with in isolation with one another. Hence, the modular approach as opposed to stand-alone courses and using case studies should be considered in handling this initiative. The intentions of the initiative fit the academic rationalist orientation more than the social and economic efficiency. In terms of the revised Bloom's six categories of cognitive objectives, the higher levels of thinking abilities, i.e., apply, analyze, evaluate and create, are required. The content component of curriculum by the same token, jives with the image of social and economic efficiency with the process approach

being applicable in assessing content. Under Print's six criteria for content selection, only the "utility" criterion is applicable for course integration.

Avoiding one-right answer syndrome by reflecting real-world problem-solving

This initiative deals with the misperception of traditional accounting curricula that focus on problems designed to arrive at only one answer. In the real world, many situations may have more than one defensible solution (Williams, 1993). The purpose of this initiative, similar with the second initiative, leans towards the social and economic efficiency. Thus, this initiative advocates the designing of problems in practice that are unstructured and requires making assumptions and estimates (Williams, 1993). Going through the step-by-step analysis, it is determined that the content of this initiative is the same as the ones for the second initiative. It focuses on social and economic efficiency. At the same time, in terms of the revised Bloom's taxonomy, the higher levels of thinking abilities, i.e. apply, analyze, evaluate and create, are required.

Focusing on learning how to learn

Under this initiative, one needs to avoid memorization of rules and regulations but develop his or her critical thinking skills. The curriculum intentions thus span the academic rationalist, cognitive process and the social and economic efficiency images. The higher levels of thinking abilities of the revised Bloom's cognitive objectives apply. These include apply, analyze, evaluate and create. For selection of content, three of the six Print's criteria for content selection would be applicable, i.e. significance, validity and utility. The contents, in all instances, should emphasize students' abilities to identify problems and opportunities, search for the desired information, analyze and interpret the data and reach reasonable conclusions (Williams, 1993:). In this respect, the cognitive process orientation is more emphasized.

Recognizing a broader objective by de-emphasizing the uniform CPA exam in shaping accounting courses

The CPA exam has the largest influence on accounting curriculum. All courses track the exam contents and styles throughout all the years. Indeed, students select courses by how closely it relates to the CPA exam and the examination results of past students taking the course. This initiative aims to avoid shaping courses along the lines of the uniform CPA examination pattern and content and recognizes a broader objective in that courses should reflect what students ought to learn in order to prepare graduates for entry-level accounting positions. CPA exams are largely in multiple-choice format and have the deficiency of the one-right answer syndrome under the third initiative. Thus the initiative is more encompassing and involves comprehensive curriculum design.

The intentions of curriculum component fit the cognitive process and social and economic efficiency orientations with revised Bloom's categories of cognitive objectives being applicable, i.e., remember, understand, apply, analyze, evaluate and create. The content component of curriculum would also encompass both images with the product and process approaches both being applicable for assessing content. Three of the six Print's criteria for content selection, i.e. significance, validity and utility, are relevant to this initiative. Williams (1993) emphasizes that this curriculum should be teaching accounting students how to learn. Thus, the curriculum should be designed to help students to become productive and thoughtful professionals through gaining a broad understanding of social, political and economic forces, understanding business and organizations, and grasping accounting's broad concepts. In this line of thought, this initiative is leaning towards the cognitive process orientation, while seeking less support from the academic rationalist and the social and economic efficiency orientations.

Developing Students' Communication and Interpersonal Skills

Generally speaking, communication skills (written and oral) can be enhanced by either taking courses in business communication or by incorporating into all courses,

case discussions and projects involving group written and oral presentations. Many practitioners favour the latter as they feel that generic skills as such cannot be taught, but only nurtured through practice. Group discussions and informal leadership would also enhance one's interpersonal skills. In traditional accounting curriculum, people paid little attention to students' communication and interpersonal skills. However, graduates surprisingly find that these skills are important in their workplace and in their professional advancement.

Business communication is often considered as a broad-based general education course and the results of analysis within established theoretical frameworks and models would be the same as the results provided under the first initiative. In other words, the intentions of this initiative fit the cognitive process orientation. However, if focusing on the effects of this initiative, the initiative helps students to prepare themselves to face complex situations and professional communications with others in their workplace. In this case, the initiative is inclined to possess characteristics of social and economic efficiency. For the content of this initiative, new accounting programs should provide many opportunities for students to learn in small groups, develop the interpersonal skills for dealing with different personalities, and practice using communication skills for resolving conflicting situations.

Ensuring students are active participants in the learning process

This initiative involves more of the teaching and learning process (e.g. interactive teaching) than planning an entire curriculum. Accounting educators traditionally lecture and solve problems on the board, while students passively listen for acquiring knowledge. As this initiative focuses only on the teaching and learning process, this article will only deal with the teaching and learning component of curriculum. The social and economic efficiency and the cognitive process orientations are relevant to this component with the progressive teaching approach. Interactive teaching, small groups and models of inquiry teaching strategies should all work well with active student participation. As a result of these team activities and simulating practice in learning, students are able to have deep learning and develop interpersonal skills. This

learning equips them to cope with the needs in workplace after graduation. These are more related to social and economic efficiency and cognitive process orientations.

Integrating the latest technology in the curriculum

The eighth initiative is integrating the latest technology in the curriculum, which is another area that accounting practice outpaces accounting education. In the real world accounting workplace, professionals use interactive databases, general ledger systems, tax software packages and expert systems to handle accounting problems (Williams, 1993: 81). This initiative aims to change the content of the accounting curriculum by integrating the latest technology. In this case, it is not talking about stand-alone courses in information technology, but having the subject matter integrated into all accounting courses within the curriculum. It is integration, but slightly different from the integration of various stand-alone courses into modular form and yet, it shares some common element with initiative 6, in incorporating case discussions and group projects into various courses. Obviously, this initiative in preparing students to meet the requirements of entry-level accounting positions, focuses on the social and economic efficiency orientation. The curriculum structure for this initiative mirrors the way accounting data are used for business decisions in the real world and emphasizes the economic settings of events that occur in day to day business.

CONCLUSIVE OBSERVATION

Based on the above analyses of the eight AECC initiatives within the theoretical frameworks pertaining to curriculum, it becomes apparent that the two dimensions of the curriculum theory (objectives and contents) along with the three curriculum orientations, namely cognitive process, academic rationalist and social and economic efficiency, provide a useful framework against which each initiative can be assessed or matched. Using the five curriculum orientations to analyze the eight initiatives (Williams, 1993), the authors think that it is worthwhile to view the accounting reform from this perspective.

Moreover, it is found that the eight initiatives relate to three curriculum orientations. The following shows the amalgamation of various curriculum intentions and contents (see Table 3). As mentioned before, most curricula reflect various curriculum orientations in varying degrees (Eisner, 1974) and research shows that teachers have several curriculum orientation in their perceptions (Cheung, 2000; Cheung & Wong, 2002). As mentioned before, professionals continuously proposed to professionalize accounting education. Curriculum from content specific to multi-faceted nature (Deitrick, 1999) and from a content-based curriculum to one that emphasizes personal, functional and broad business-perspective skills for accounting students. The analysis of this article provides some indication of the increase need for balancing various orientations in accounting curriculum design. The authors of this paper agree that accounting education must provide a curriculum relevant to the accounting profession. Echoled with the suggestions from Williams (1993), Deitrick (1999) and Malone & Hyman (2000), this paper proposed to view accounting curriculum from perspective of curriculum orientations. Indeed, the cognitive process, social and economic efficiency, and academic rationalist orientations are the foundations of accounting curriculum.

TABLE 3 Features of accounting reform curriculum relating to curriculum orientation

Key features of new accounting curriculum	Curriculum orientations mainly related to
Emphasizing a broaded-based, general education rather than technical knowledge	Cognitive process - This initiative focuses on the development of accountants the inquiry, abstract logical thinking and critical analysis. Thus, the new curricula should develop students' speaking and listening skills, historical consciousness, international and multicultural knowledge, appreciation of science and the study of values and their role in decision making, including the ability to resolve ethical dilemmas (Williams, 1993: 77). Academic rationalist – This initiative also relates to academic rationalist by helping students to understand business and their work environment with the emphasis of getting a sound knowledge of organizations (Williams, 1993: 77).
Integrating all aspects of the accounting discipline throughout the curriculum to more accurately reflect practice	Academic rationalist - In traditional design, courses like tax, managerial accounting, financial accounting, systems and auditing are taught with little or no acknowledgement of other courses. This is not in line with business decisions, as they cannot be made in isolation. This initiative proposes to recognize the importance of integrating all aspects of the accounting discipline throughout the curriculum (Williams, 1993: 78).
Avoiding the "one-right-answer" syndrome by reflecting	Social and economic efficiency - In the real world, many business problems have more than one defensible solution. Accountants are constantly called on to apply judgment, address ethical dilemmas and deal with "messy" or

real-world problem solving	incomplete data. Problems in practice, unlike typical accounting textbook problems, often are unstructured and require making assumptions and estimates (Williams, 1993: 78).
Focusing on learning how to learn	Cognitive process - Students should learn how to learn, not memorize rules. The longer lasting value, the AECC believes, is for students to learn how to find answers to problems (Williams, 1993: 80)
Deemphasizing the Uniform CPA Examination in shaping accounting courses	Cognitive process - A well-designed curriculum should provide accounting graduates with the tools to undertake learning on their own the detailed knowledge tested by the CPA exam. The aspiring CPA should focus on preparing for and writing the CPA exam only after course work is completed (Williams, 1993: 80) Social and economic efficiency – This initiative is designed to help students to become productive and thoughtful professionals through broader objectives.
Developing students' communication and interpersonal skills	Cognitive process - The new accounting curriculum must focus on developing students' communication and interpersonal skills (Williams, 1993: 80). Social and economic efficiency orientation – Graduates who possess good communication and interpersonal skills can cope with the career needs.
Ensuring students are active participants in the learning process	Cognitive process – This initiative involves teaching strategies. It tries to engage students as active participants in the learning process by using case presentations and discussions, role plays, debates and similar activities (Williams, 1993: 80). Social and economic efficiency – The results of this initiative will help students to experience deep learning and develop interpersonal skills. This learning equips them to cope with the needs in the workplace after graduation.
Integrating the latest technology in the curriculum	Social and economic efficiency orientation - Accounting educators are working relentlessly to integrate technology, such as using interactive databases, general ledger and tax software packages and expert systems, in the curriculum (Williams, 1993: 81).

In addition, content of these 8 initiatives showed that criteria for selection of content are having greater priority in significance, validity and utility. This is in line with Print (1993) who has similar observation in school curriculum. The authors, concluding from the above analysis, suggest that these eight initiatives can be regarded as a professional perspective. A professional perspective is often used for describing a curriculum, which one learns a vocation or profession. Hewitt (2006) stresses that professional perspective as: "… it is a body of requisite knowledge, whether it is self-knowledge or the knowledge of thought that should become part of the professional person's development. The professional perspective continues to evolve and mature through work in the practice setting, continuing academic study, and the interrelating of the two." Obviously, AECC aims to enhance the professional perspective through these eight initiatives.

While there is world-wide support for the US AECC initiatives, Mathews (1994) examined the work of AECC from 1989 to 1992 and found a very small number of academics, such as Poe and Bushong (1991), had negative views towards AECC initiatives. They alleged that AECC only served the needs of public practitioners, neglecting other branches of accounting and that AECC did not relate to all of the academic community. On the other hand, Mathews (1993), in surveying the chairpersons of Schools or Departments of Accounting found a very high support for the work of AECC. This support extended to all of the positions adopted in AECC. Since the AECC was formed in 1989 and the results of its work were taken into consideration in the implementation in year 2000, of the 150-semester hour requirement by AICPA, academics in general in the later years would not find it useful to repeatedly probe into its merit. Moreover, the concern about the difference between accounting educators and accounting practitioners is well-known in accounting education (e.g. Williams, 1993; Tatikonda, 2004; Law, Shaffer, & Stout, 2009). Albrecht and Sack (2001) stressed that theory behind the 150-hour rule was sound but its execution was poor.

In summary, there is no easy solution to solving this problem in the accounting profession. These eight initiatives help to bring along the approaches in nurturing accounting students' generic skills. However, the accounting profession needs a variety of individuals with a variety of backgrounds and abilities (Sundem & Williams, 1992). As indicated in section B, each academic institution would be free to use these initiatives in any way, shape or form for their individual course and programme development to satisfy the 150-semester hour requirement. This does not mean that the additional year or the 30 semester hours can be used to add more specialized accounting courses. On the other hand, the original 4 years or the 120-semester hours should be revamped to consider an appropriate blend of general education courses, general business courses, general accounting courses and specialized accounting courses, with the fifth year being either the final year of an undergraduate programme or a master's degree programme. Of the eight AECC initiatives, some have to do with curriculum development and the balance is pedagogically related. The success of a

degree accounting programme is dependent upon the thorough implementation of both components.

For this paper, we have chosen to use only one segment of curriculum theory, i.e., curriculum orientation to support the AECC initiatives in developing an accounting programme as an example of a professional programme. We have not used other viable segments of curriculum theory as it was necessary to provide a detailed preamble explaining the content and background leading to the development of the AECC initiatives. Avenues for future related research would include analyzing other segments of curriculum theory against guidelines governing the development of other professional programmes.

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Biographical Sketch

Theodore Tien Yiu Chen is Professor and Head of Department of Accounting at Hong Kong Shue Yan University as well as a member of University Council in addition to serving as Chair or member of a number of university-wide committees. Having received his degrees from McGill University (B.Com.), the University of British Columbia (M.B.A.) and the University of Hong Kong (Ph.D.), he has taught at the University of British Columbia, Simon Fraser University and Trinity Western University in Canada. He has contributed to international academic refereed as well as practice journals. In 2003, Chen was honored by the Certified Management Accountants Society of Canada as a Fellow and by the Association of International Accountants in the United Kingdom as an honorary fellow member for his international contribution to the accounting profession. In 2010, he was honored by the Certified Management Accountants in Australia as a Foundation Member in Hong Kong. As a practicing Certified Management Accountant in Canada, he is also a Fellow of the Hong Kong Institute of Directors. Aside from being an academic, Chen has served on various committees and boards of professional accounting bodies and government in Hong Kong and Canada as well as providing consultancy services to a variety of industries and to academic institutions as external academic assessor, external examiner, external advisor, etc. He has held middle to senior management positions in a spectrum of Canadian industries, including retail and distribution, automotive manufacturing, oil, forest, banking, insurance, real estate and public practice.

Ping Kwan Fok Served as teacher and panel chairman in secondary school, and lecturer and assistant professor in Hong Kong Institute of Education in his early career. Now serving as assistant professor in Department of Curriculum and Instruction, The Chinese University of Hong Kong. His research interests include curriculum policy, curriculum implementation, teaching approaches and textbook design. He has published numerous articles in the related areas in past years.

從課程取向角度審視「會計教育改革委員會」改革建議

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中文摘要

1989 年，美國會計學會(American Accounting Association, AAA) 和當時八大會計公司成「計教育改革委員會」(AECC)。整體而言，當時大學備受壓力，需要改變教育取向切合市需要。然而，探討會計學課程的研究仍然缺乏。本文主要從課程概念探討「會計教育改革委員會」的課程改革。首先，本文簡介「會計教育改革委員會」的會計教育改革。其次，建構一個從課程角度的分析框架，以檢視會計改革的八項建議。接著，運用框架深入分析會計教育改革的課程取向。最後，提出會計改革向前邁進的建議。簡單而言，本文的論點有三：一、學者值得從課程取向檢視會計改革課程；二，會計改革提出八項重要建議，在在顯示學術理性、認知過程、社會經濟效能爲改革重點，因而展示此三類課程取向在改革扮演重要角色；三、***除少數學者外，大部份都支持八項會計改革的立場***。從課程視角審視，會計改革突顯學術理性、認知過程、社會經濟效能等三種課程取向。

關鍵詞： 課程取向、「會計教育改革委員會」改革建議、會計教育

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