

## Accounting Education Change: Improving the Quality of Accounting Graduates

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### ABSTRACT

The issue of the declining quality of accounting graduates had been raised by the Malaysian Institute of Accountants (MIA). Consequently, the accounting education system had been blamed for its failure to equip accounting graduates with the required skills and knowledge demanded by the ever-challenging accounting profession. There were two major aspects in accounting education that often received mounting banks of criticisms; accounting curriculum and teaching pedagogies. The main aim of this paper was to address issues related to the inadequacies of the existing curriculum and pedagogies that could adversely affect the role of accountants in this increasingly hostile business environment. Discussion on the pertaining issues in the accounting education system led to a suggestion that the existing curriculum and pedagogies be revamped. The accounting curriculum should be broadened to ensure that a broad array of generic skills, knowledge and professional attributes could be developed in accounting graduates. Moreover, to reinforce the learning process, changes in the pedagogies were inevitable. These changes were expected to bring about significant improvements to the quality of accounting graduates so as to ensure that they could perform exceptionally when they enter the profession.

**KEYWORDS:** Accounting Education System, Curriculum, Pedagogy, Non-Technical Skills, Accounting Profession.

### INTRODUCTION

In recent years, the quality of accounting graduates is in under intense criticism. The graduates are argued to be ill-prepared and as a consequent, they are claimed to be incapable of fulfilling the required duties at an exceptional level in the marketplace. Part of the blame is placed on the broad shoulder of the accounting education system for failing to provide sufficient knowledge and develop necessary skills in students as demanded by the evolving accounting profession [1, 2, 3]. There has been a good chunk of proofs suggesting that a serious mismatch is evident between the demand of the market and the supply of future accountants [4]. The influence of globalisation, emergence of advanced and sophisticated information and communication technology (ICT), the proliferation in the number, growth in size and increased complexity of business operations as well as the expansion of business networking from the regional to the international market have brought considerable change to the business environment and made it becoming more intricate and competitive [5, 6]. Accordingly, business information needs to be provided and communicated at rapid pace to permit better informed decisions. As accounting is often regarded as the language of business [7], changes in the business environment bring significant changes as well in the role of accountants as information providers.

In a study by [8], majority of the accountants surveyed indicate that the rapidly changing business climate has demanded accountants to play a much broader role beyond that of preparing financial statements or providing internal accounting information. They are expected to supply pertinent information to diverse group of stakeholders as organisations today are accountable to a multitude of other constituents such as employees, consumers, government and other regulatory authorities including the non-governmental organisations (NGOs) and the general public. Stiffer business competition has also necessitated accountants, particularly in the management area, to engage in leadership role and be the integral part of the business decision making team [2, 9]. Less time is spent in doing routine and repetitive tasks as more time is utilised in providing business advice, strategic planning, process and product improvements, and forecast servicing for their organisations in an attempt to provide better support for business decisions. Additionally, as observed by [10], the changing business atmosphere also requires management accountants to play a cross-functional role which require them to critically understand a range of functions of business that have an impact on organisational decisions. In doing so, they need to be equipped with an array of inter-related business knowledge, for example, marketing, management, and finance to assist management accountants to function more effectively and efficiently.

Besides that, the expanded role of accountants also demands accountants to possess a multitude of competencies. In an in-depth review by [11], it summarises two conceptual domains of competencies; cognitive intelligence acquired in the form of technical skills and emotional intelligence competencies commonly regarded as soft skills, for business and accounting graduates and professionals at all levels of education. These competencies are deemed critical for a successful career in the field of accounting [2, 4, 9]. However, recent studies suggest that there exists a problem of serious gap between the expectations of the employers and the skills possess by the accounting graduates [3, 4, 12]. Therefore, it indicates that future accountants are seemed not ready to confront the challenges of accounting profession in the evolving business environment [13] and prompts a question addressing the shortcomings in the existing accounting education system.

### **THE DEFICIENCIES IN EXISTING ACCOUNTING EDUCATION SYSTEM**

Accounting education in many parts of the world has been constantly under the spotlight [11]. In [6, 14] for example have highlighted the inadequacies of the accounting and business programmes in the United States, and in [13] discusses similar issues in the United Kingdom. Critics are of the opinion that the fundamental flaw of the existing accounting education is that it remains static and has not dynamically grown at the same pace of the accounting profession [15]. The Malaysian accounting education system suffers the same shortcomings. In [16] has found that the accounting graduates in Malaysia are being supplied with limited-breadth of knowledge with heavy emphasis is placed on developing only technical skills. In similar context, the findings of a study by [17] exhibit evidence suggesting that the Malaysian public universities have failed to emphasise comprehensively the requirement of competencies demanded by the marketplace. Consequently, the accounting graduates are being supplied with inadequate knowledge and skills which may adversely affect the quality of their work. In overseeing this unfortunate phenomenon, calls for reform in accounting education system in Malaysia have been voiced out. In response to such urgent calls, the Malaysian Ministry of Higher Education (MOHE) release a blueprint entitled Halatuhu 2: Reassessment Report on Accounting Programme at Public Universities of Malaysia 2006. In the blueprint, one of the main aims listed is to ensure that public universities are able to produce high quality accounting graduates who are able to integrate and apply multi-disciplinary knowledge and skills in overcoming the challenges of modern day business environment.

In general, there are two major aspects of accounting education; curriculum content and pedagogy which have constantly been bombarded with criticisms [1, 6, 18].

#### **The Content of Accounting Curriculum**

A considerable number of researchers have criticised the content of the existing accounting curriculum. In [12, 18, 19] claim that the content is apparently too tapered and antiquated. Although the conventional accounting knowledge still remains relevant but putting too much emphasis on such knowledge does not contribute to the expansion of students' knowledge horizons. That says, while the business environment is rapidly changing and that new forms of business information is needed, the accounting graduates are still being taught with conventional knowledge that may not be at all relevant anymore. This remark is consistent with the thought echoed by [2] who argue that the days when the accountants merely focus on providing historical cost information is long gone. Information in the form of financial or monetary matters solely is increasingly appeared to be inadequate as stakeholders require an array of other information to aid decision making processes. In [20, 21, 22] for example indicate that stakeholders in the present day is increasingly found to warrant information pertaining to social and environmental impacts. It resulted from the intense scrutiny of the detrimental impacts of organisational operations on the environment and society through various lens of media.

In addition, there is a claim suggesting that the current accounting curriculum concentrates too much on a content-driven approach where textbooks are heavily used. Knowledge acquisitions should not be merely restricted to textbooks. In [23] for example has discussed the limitation of introductory management accounting textbook which is heavily used in New Zealand. They claim that the content of the text is seen as being rooted firmly in the conventional understandings of the role of management accounting and does not adequately reflect the true picture of the fact that the role of management accountant has evolved greatly in parallel to the dynamic change of modern business worlds. In [24] study yields that textbooks used particularly in introductory accounting courses unduly focus on the interest of the shareholders and marginalise the interest of other stakeholder groups. There are many sources of information such as those from real world cases that can be used to supplement the textbooks [25].

In [26] further highlight the lack of moral reasoning and ethical maturity development in accounting students. The emphasises on these attributes are even more critical in the wake of the highly publicised corporate scandals such as Enron, Global Crossing and WorldCom, which have led to widespread public distrust of the accounting profession. These events exhibit that the future of accounting profession is in peril and hence, exposing accounting students to ethics, accountability and professionalism is seen as an approach to reinstate public confidence in the accounting profession [27]. Moreover, there is a claim that the existing content focuses heavily on providing technical skills in students [28]. Non-technical skills which are equally important often received minimal attention. Although technical skills are still needed on fostering good qualified

accountants [12], overly emphasis on these skills often produce students with little soft behavioural skills required in the workplace [11].

### The Art of Teaching-Pedagogy

The deficiency of accounting pedagogy has also been subjected to the constant debates in the extant accounting education literature. According to [1], the majority of accounting educators surveyed claim that the teaching approach being practiced often produces accounting graduates with minimal creative thinking abilities. Their perspective of thinking is so confined that it makes so difficult for them to think outside the box or go beyond the boundaries of accounting realm. Such deficiency may have resulted to the persistent stereotypical images being referred to accountants such as nerdy, “bean counters”, introverted, boring, and antisocial, to highlight a few [2, 29]. These stereotyped perceptions disregard the true role of accountants who are expected to have multi-disciplinary skills and able to produce business information and engage in a variety of management functions [8]. Any attempt to alter such perceptions needs to be mobilised. In [30] suggests that the approach used in teaching accounting imposes significant impact in influencing students’ perceptions on the important skills required for a successful career in accounting profession. The study demonstrates that exposing students to non-conventional teaching of accounting by ways of case study analysis, group discussions and other printed contextual materials can develop professional characteristics and send a signal on the important skills that a graduate is expected to possess.

In Malaysia, generally, the accounting students are being moulded in the form of passive learning environment [25]. Therefore, the application of conventional pedagogies may not be effective. The delivery methods that focus merely on lectures do not sufficiently provide students with the skills demanded by the profession. In [11], several core skills are identified to be crucial for future accountants to develop and master. These skills, which are divided into five major categories, are presented in Table 1. Failure to equip accounting students with these skills may consequently result in accounting education system be continuously blamed for providing unnecessary tools and expertise needed in the workplace. It has discussed in rather detail that the nature of accounting profession in the last decade has changed dramatically. Inevitably, the way the accounting courses are taught to the students should also be changed.

The foregoing arguments suggest that the curriculum content and pedagogy of the existing accounting education appear to be flawed in a number of ways. Adversely, the employability of accounting graduates is at stake. In [15] has warned that the inability of accounting education to equip accounting graduates with the required competencies might influence business organisations to rely on graduates from different disciplines to fulfil their needs. In [19] puts the blame on accounting educators whom have failed to provide accounting graduates with broad-based education, lifelong learning, soft skills enhancement and professional values development. These apparent shortcomings necessitate some changes to be implemented in ensuring that future accountants are equipped with all the pivotal competencies and professional aptitudes.

Table 1: Important soft skills required by accounting graduates

Soft Skills	Descriptions
<b>Communication skills</b>	Presentation skills, negotiation skills, questioning techniques, persuasion, conflict resolution, understanding different perceptions, handling objections, giving and receiving feedback, rapport building, written communication and report writing skills.
<b>Problem-solving and thinking skills</b>	Creativity, analytical skills, framing issues, asking questions, probing and awareness of ambiguities and complexities.
<b>Leadership and team work skills</b>	Drive, vision, negotiation, conflict resolution, persuasion, interpretations of social style and situational leadership, service provision, project management, compromise, judgement, sociability, collaborative problem solving, performance management, knowledge and application of decision-making strategies, evidence of approachability, demonstrating a vision, team formation and norm setting, holding others accountable, group work, leadership social skills including empathy, motivation, leading change, a self-deprecating sense of humour, and the drive to overcome diversity and failure.
<b>Ethical and moral values</b>	Cultural awareness, a professional code of conduct and values, cross-cultural appreciation, diversity management, work ethic, trustworthiness, integrity and honesty.
<b>Self-management</b>	Self-awareness and knowledge, self-confidence, time management, self-motivation, realistic self-assessment and self-regulation, work-life balance, responsibility, accountability, goal-setting, workplace organisation, use of electronic tool, personal values, flexibility and adaptability, curiosity, openness to change, continuous learning and upgrading of skills.

### CHANGES IN ACCOUNTING EDUCATION SYSTEM

The preceding section has discussed the major shortcomings in the accounting curriculum and existing pedagogies. The discussion permits a tentative conclusion be drawn that the current accounting education system is flawed and does not sufficiently contribute to the quality of accounting graduates. In overcoming the apparent inadequacies, a number of initiatives have been proposed. The Accounting Education Change Commission (AECC) for example recommends that accounting curriculum should be able to provide broad-based knowledge and relevant accounting skills for future accountants. Meanwhile, the International Federation of Accountants (IFAC) suggests that accounting curriculum should be able to provide the

foundation for lifelong learning. That is, accounting curriculum should go beyond the mere transfer of knowledge to one that emphasises the development of broader knowledge, skills and professional values.

In the effort to achieve the recommendations made by the AECC and IFAC, in [6] propose that the demands of the market should drive the course content. They are of the opinion that such an approach provides accounting students with more contemporary knowledge that serves as a platform for providing broad-based education. The use of conventional accounting knowledge should remain important but by integrating with the current issues, a more up-to-date knowledge could be spread and provided. Contemporary issues impinging the accounting profession such as globalisation, ICT [6, 12], social and environmental concerns [31, 32, 33, 34] should be adequately exposed to future accountants. These critical issues have been identified to pose substantial impact on the role of accountants. The introduction of the new form of knowledge on current issues heightens the awareness of the students whilst at the same time assists them in understanding the nature, functions and impacts these issues have on the accounting profession.

On top of that, many have suggested that the teaching of ethics needs to be more emphasised in the existing curriculum. The collapse of business giants due to corporate malfeasance had once become a nightmare to the accounting profession that tarnishes its professional integrity. In the Enron case, for example, the collusion between Enron and its auditor-consultant, Arthur Andersen has led to widespread public distrust of the accounting profession. In [35] asserts that the eroding ethical value has been seen as the prime factor of the recent corporate scandals. Therefore, to combat such tragedies from re-surfacing, in [27, 35, 36] have proposed that sufficient exposure on education in professional ethics, integrity and accountability should be of paramount interest for educator to provide to accounting students. Though some argue that ethics is an individual's innate quality that is difficult to be taught, exposing accounting graduates with ethical issues and dilemmas can contribute to better awareness and understanding of their professional responsibilities [37]. Good moral values must be strengthened and persistently enriched by means of formal education processes to ensure that the members of the accounting profession are seen highly professional with strong sense of integrity and accountability.

The use of textbooks, although could increase students' understanding, should not be seen as the only mechanism to spread knowledge to the students. As asserted by [23], textbooks have been blamed for providing imbalance picture of the minority stakeholders' interests as the main focus is on the shareholders' perspectives. In view of this scenario, in [24] suggests that other form of knowledge sources that put forth the focus on the other stakeholders' needs could be used to complement the textbooks. Arguably, the use of real case studies may impart some positive impact on students' horizon and able to develop important skills. In [38] for example, support the use of case studies as such an approach challenges students to improve their logical reasoning, analytical and critical thinking skills. Case analyses are found to play a role in developing cognitive skills and other qualities needed of a professional accountant. In [40] which concur to [39] in that exposing students to real-world cases improves students' cognitive performance. The study also reveals that students with a high level of cognitive ability perform better academically than those who have low cognitive ability. The use of case studies is also found to be beneficial not only in the active but also in passive learning environment. In [25] provides empirical evidence suggesting that the use of case studies does not only broaden students' horizon but also contribute to the improvement of important skills such as critical-thinking and written communication skills.

In relation to the teaching of accounting courses, there are a number of alternative pedagogies that can be employed. In [41] suggests that a more flexible method of teaching and learning accounting should be adopted. That such an approach can be achieved through cooperative learning which integrates both technical and non-technical skills. Through this, skills such as the ability to work with others, communication and interpersonal skills can be developed. Cooperative learning is a student-centered learning, hence, the focus is on the students. The lecture is kept to a minimum as more emphasis is put on classroom discussions. The educator plays the traditional role of teacher as a subject matter expert and provides supervisory advices and supports to help the students resolve any problem that might be encountered. In addition to that, in [42] highlights many potential benefits that can be derived from cooperative learning. One of the benefits can be observed through the improved interaction among students. The students are found to be more accepted, needed and more importantly felt they form as an integral part of the success of the team. In [43] adds that cooperative learning significantly ameliorates students in passive learning environment to perform better academically. This is because the passive students are constantly being assisted through peer coaching method and hence improve their learning process.

Other suggestion comes from [44] who propose two possible alternatives for more effective teaching and learning accounting by ways of using visual aids and the concept approach. The visual aids technique helps in terms of providing basic and general knowledge about a certain accounting issues. The concept approach, on the other hand, involves team learning, active pedagogy and meaningful instruction. Team learning is a process by which students teach and are taught by other students through peer coaching. Active pedagogy means less time is given to lecturing as more group discussions and presentations are conducted and the meaningful instruction is aimed at providing students with better and clearer guidance to increase their understanding in learning accounting. Besides providing a tool to heighten students' understanding and knowledge, the alternative pedagogies also encourage students to develop important skills including interpersonal skills, communication and reasoning skills.

In [19], in response to calls for empowerment of the accounting education systems recommends a proactive model which he claims able to assist students to respond to the rapidly changing business environment by exposing them to real-world business knowledge. This model requires accounting educators to form a strategic smart partnership with accounting practitioners. This partnership can be made possible through internship programme or work placements in accounting-related fields. Through this, feedbacks obtained from the practitioners provide important sources of information and knowledge to the students. The extant studies have yielded favourable results in terms of skills development when the students are being exposed to the real-world challenge of the accounting profession. In [45] for example indicate that by linking the accounting programmes with work placements, personal transferable skills can be developed. Similarly, in [46] reports identical findings. By surveying three important stakeholders (students, university, and employers) in accounting internship programmes, they find that all the studied stakeholders are in agreement that internship programmes provide the students with both technical and soft skills required in the marketplace.

## **DISCUSSION AND CONCLUSION**

The quality of accounting graduates continues to be under the spotlight. Critics are of the claim that the accounting graduates are ill-prepared and do not adequately being equipped with the relevant knowledge and skills. Consequently, a serious gap surfaces between the demand of the profession and the supply of the future accountants. The lack of knowledge and relevant skills of accounting graduates, to a certain extent, may be partly attributed to the fundamental flaws within the existing accounting education system. Recent research authenticates the fact that conventional accounting education over-emphasises on providing technical skills. This however contradicts with the needs of the industry as the business environment has rapidly changing. Therefore, a meticulous revision on certain imperative aspects particularly in the existing curriculum and pedagogy needs to be undertaken in improving the quality of accounting graduates. The conventional accounting knowledge is considered to be out-dated, and hence, contemporary issues affecting the role of accountants should be adequately exposed to future accountants. The nature of accounting profession also demands accountants to acquire an array of soft skills and professional attributes. The foregoing discussion has argued that soft skills can be developed by way of applying innovative pedagogies. The cooperative learning, concept approach and proactive learning model are found to pose significant contribution towards academic excellence and non-technical skills development. One important characteristic of these alternative pedagogies is that the teaching method should not be too static. Flexibility in teaching accounting facilitates accounting students to develop the necessary skills needed in the evolving business environment. The responsibility now lies on the accounting educators to design an accounting education system that imparts knowledge and develops skills and competencies in the required areas to prepare future accountants for the expanded role.

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