

THE CRISIS IN ACCOUNTING EDUCATION: THE CASE FOR AN INNOVATIVE RESPONSE

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Higher education in the UK has traditionally been extremely specialist with no general education requirements and all the undergraduate's time devoted to the study of the chosen discipline. However, this approach has recently come under criticism and there has been an increasing trend in the UK towards the development of Higher Education qualifications which develop not only the subject specific abilities of graduates but also their personal transferable skills. This paper examines one example of this trend (the Enterprise in Higher Education initiative of the British government), the extent to which it matches the concerns of professional accountants and some of the ways in which it is affecting accountancy education in the UK.

I. INTRODUCTION

This paper reviews the extent and nature of concerns over the education of accountants and considers the role of a UK government initiative in responding to these concerns, drawing on the authors' experiences of applying new approaches to promote learning.

The concerns over the nature of accounting education have been most fully documented in the USA. We consider three aspects of these concerns in some depth:

- (a) The problem of the conflict over the use of resources for teaching and research.
- (b) The relevance of research to teaching.
- (c) The question of how the traditional accounting syllabus may be inadequate to support intellectual development.

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We also consider some evidence from the developing countries and report on a survey of accountants' views on the training they have received in the UK.

Higher education in the UK has traditionally been extremely specialised with no general education requirements and all the undergraduate's time devoted to the study of the chosen discipline. However, this approach has recently come under criticism; and there has been an increasing trend in the UK towards the development of Higher Education qualifications that not only the subject specific abilities of graduates but also their personal transferable skills. This paper examines one example of this trend (the Enterprise in Higher Education Initiative of the British government), the extent to which it matches the concerns over accountancy education, and some of the ways in which it is affecting accountancy education in the UK.

II. THE COMPETING PRIORITIES OF TEACHING AND RESEARCH

A continuing problem in accounting education is the concern that the pressures to devote time to research mean that academics devote insufficient time to developing effective teaching. Patten and Williams [22:177] observe:

Unfortunately, doctoral students have gotten the message that teaching is unimportant to career success. They are ill-informed about educational issues, and are indoctrinated to believe that educational research and program development activities are to be avoided at all costs.

Similarly Boyer [6:90] observes:

The problem is that in the academy today, good teaching simply is not adequately rewarded. We assign undergraduate instruction to teaching assistants. And very often it's far better for a professor to deliver a paper at a convention at the Hyatt in Chicago than it is to meet with undergraduates back home.

Fernandez [15:13] pursues the point that graduate students are employed to undertake teaching so as to provide established professors with more time for research:

In fact, at some of the larger research-orientated institutions graduate students are teaching courses at all levels in the

undergraduate program. It is indeed possible at these schools to complete an undergraduate accounting education without ever being taught by a professor.

Using students to teach other students so professors can pursue research is a scandal in higher education that needs addressing immediately.

Strait [25:70] offers a series of illustrations of the low priority given to research:

Publish or perish. Apropos of priorities, note there is no such credo as "teach or perish". Teachers are denied promotions and pay rises because they do not do enough writing, and teaching is deemed the low end of the career and prestige ladder.

Faculty members received teacher of the year awards only to later learn their contracts were not to be renewed.

The system has caused professors to treat teaching as 'wasting time with students' because it uses up precious time that might otherwise be devoted to research.

Young assistant professors trying to obtain tenure receive advice such as "beware of students, they will destroy you".

The primary method of luring faculty from other institutions is to offer reduced teaching loads. The better professors - certainly the best paid - spend the least time in the classroom or in curriculum development. Consequently, the schools must hire more teachers and teaching assistants or make class sizes larger, or both, resulting in higher costs and lower quality.

The Accounting Education Change Commission [1.330] has responded to these concerns. They observe:

Educators who concentrate on teaching and curriculum and course development often are not appropriately rewarded and frequently face the risk of not gaining tenure.

They call on "University boards of trustees and/or regents," and in the case of state supported institutions, "legislatures and governors," to endorse "effective teaching and curriculum and course development as priorities". They also appeal to "foundations, firms, corporations, and individuals that contribute money, offer grants, or fund specific academic programmes" to "motivate change by requiring that substantial resources be directed

forward the support of teaching and curriculum and course development." [1:331]

III. THE RELEVANCE OF RESEARCH TO TEACHING

We have seen that accounting research is regarded as unduly favoured as a call on academic staff time compared to teaching. To compound this problem, some recent trends in the direction of accounting research are perceived as potentially unhelpful for supporting teaching.

Bricker and Previts [7:2] observe a fall in practitioner membership of the American Accounting Association (AAA) from 8,642 in 1969 to 2,581 in 1988. They cite comments from practitioners in a recent survey:

The most important problem facing CPA's in education is that academe has become too divorced from the accounting profession.

... much of the accounting research currently conducted bears no relevance to 'real world' accounting.

... educators often lack interaction with practitioners.

The move, from the late 1960's onwards, to the dominance in the academic literature and doctoral programs of empirical and model building research has broadened the gap between the academic community and the accounting profession. Thus Jensen and Arrington [18:11] observe:

The director of an accounting doctoral program cheers when a top mathematics student applies for admission and frowns at an applicant with only a professional accounting background.

Zeff [30] identifies another aspect of this development:

There has been a tendency for accounting researchers to become more enamoured of their research methods and methodologies than of the potential of their findings to contribute usefully to the stock of knowledge in the discipline. [p.170]

and

"One observes an unhealthy trend in the behaviour of some researchers, who vaunt the superiority of their own approaches to research, while deprecating that of others." [p.171]

Dopuch [12:3] sees the separation of teaching and research as attributable to another cause - the growing use, from the early 1970's onwards, of teaching evaluation forms:

Researchers attempting to bring their research findings into their courses ran the risk of receiving brutal evaluations from their students as their reward for doing so. Concurrently, the tenured faculty at the school started paying more attention to these evaluations so that the junior faculty became increasingly averse regarding innovations in the classroom. They observed that it was easier to obtain good evaluations by giving students a well-structured course with very little deviation from textbook materials.

Beaver [5] asserts the continuing importance of a research input into undergraduate education:

The introduction of research can vividly convey to the student that there is intellectual content to financial reporting that exists beyond the accounting entities.[p.37]

He goes on to argue that a two-way flow is necessary, with educational needs leading to a response in the direction of research:

For example, my research on accounting for changing prices and accounting for foreign currency translation was initially stimulated by dissatisfaction with my teaching of these topics.[p.38]

Arguing the need for research to support teaching Bull [8:73] argues that "premium pay for accounting research should be limited to need-driven subjects" and argues that accountants in professional practice and commerce can support the objective of more relevant research by:

- (a) Limiting research grants to "significant" topics.
- (b) Providing critical evaluation of research findings.
- (c) Giving access to confidential data.

IV. THE NATURE OF THE SUBJECT MATTER

One source of criticism of the traditional teaching of accounting comes from comments on textbook approaches. Thus Chambers [11:106] comments:

You will look in vain in the usual textbook or curriculum for serious treatment, as a source of principles, of the nature of money and prices, the nature and effects of inflation and deflation, the conditions of valid measurement, the control or regulation of complex processes, the logic of choice, and the seamy (or anomalous) side of commercial and professional history.

Similarly Zeff [29:204] criticises accounting textbooks:

Typically, a problem facing the profession's practitioners is asserted (not argued), the official solution is explicated, journal entries and sample financial statements illustrating the official solution are presented, and the students are then put through the hoops of numerical problems that test their capacity to apply the official solution to hypothetical problems. Authors do not ask why the problem arose, why the official solution was prepared over alternatives (and what were the alternatives?), and whether the official solution spawned any further problems.

In both the UK and the US accounting standards have been blamed for establishing a source of authority that appears to preclude inquiry into alternatives. An early critic was Baxter [3:409]. Commenting on the 'Recommendations' then issued by the Institute of Chartered Accountants in England and Wales:

If an official answer is available to a problem, why should a teacher burden his examination candidates with other views?

and

Thus the recommendations tend to rob our young men's education of its power to enrich and stimulate. On such a spare diet, they may perhaps still train well enough to master the problems of today. But their minds will be less fit to solve the new problems of tomorrow; and such fitness is no bad test by which to judge an education.

Baxter [4:10] continues this theme in the light of the development of accounting standards:

The study of standards now plays a big part in any accounting curriculum. They must have a profound influence on students, just when these are at their most impressionable and uncritical. You have only to look at an up-to-date textbook to see how

much weight is given to official pronouncements, how little to the economic reality that accounts are supposed to show.

and

On this spare diet, accounting students are not likely to develop the habits of reasoning and scepticism that education should instil.

Zeff [29] draws attention to the volume of material issued by the FASB and GASB which has to be absorbed by students, identifying over 470 pronouncements over a 15 year period.

These observations lead to a call for curriculum reform. Thus Elliott [13:6] says:

"Much of the thrust for curriculum reform involves ousting the memorisation of narrow rules and replacing it with analytical and conceptual thinking. Studying the best thought on what elements deserve accounting measurement - that is, the extended subject - matter domain - should be excellent conceptual and analytical training."

In the United States, the American Accounting Association [2] identified the need for urgent reform, leading to the establishment of the Accounting Education Change Commission in 1989; the willingness of the major US accounting firms to sponsor the work of this body with \$4 million indicates that these concerns are felt in the market place as well as academia. Sundem [26:53], in reporting on the work of the Commission, identifies two main components to achieve change:

1. The need to change the content of accounting education to move from "learning a body of knowledge to developing a process of continual learning".
2. The need to change learning styles, 'causing students to be active participants in the learning process' and requiring 'students to make decisions in unstructured environments where relevant information is not identified and gathered readily'

V. THE LESSER DEVELOPED COUNTRIES (LDC'S) AND LIMITED SOCIAL AWARENESS

A DELPHI study of the International Accounting Section of the American Accounting Association found that the most commonly cited problem was:

"There is a lack in many countries of adequately trained accounting educators." cited in Scott [24:7]

However, a closer examination suggests that it is the quality as well as the quantity of accounting education in the LDC's that has posed problems.

Perera [23:89] explored the accounting education tradition in Sri Lanka. He observed that the small Colombo stock market had little influence on accounting practices, being relevant to only a small number of companies. He saw private enterprise accounting in Sri Lanka as responding primarily to fiscal regulations and observed:

The influence of tax on accounting sometimes represents a handicap for accountants even in the industrially developed countries with their improved tax systems. In a country like Sri Lanka where taxation codes are neither well developed nor rigorously enforced, this can lead to severe distortions of financial representations.

Perera [23:94] then observes that the traditional approach to the training of accountants in Sri Lanka has been under "the old British system" of training in professional practice, under articles, with examinations dominated by "legal aspects of accounting" set by the local Institute of Chartered Accountants. This approach "emphasises the technical or mechanical aspects of accounting", and so "helps perpetuate existing business practices" and leads to a training "that tends to become obsolete quickly".

Perera sees the solution adopted in other countries, including Britain, as being to provide prospective accountants with a broader educational background through universities and technical colleges, and calls for a similar approach in Sri Lanka.

Hove [17] reports on a study by Gbenedio [16] of the Nigerian experience in developing an accounting profession. He points out that in the first six years that the Nigerian Institute of Chartered Accountants administered their own examinations only eight people passed. This high failure rate was attributed to the highly detailed technical content of the examinations, on the British model, unsupported by the supportive instruction available when this approach was applied in Britain.

Hove [17:97] also reports on the situation in Zimbabwe. He reports of the Bachelor's degree in Accountancy at the University of Zimbabwe that:

The more technical aspects of accounting have been emphasised almost to the total exclusion of the more intellectual aspects of

the subject. The structure has always stressed the traditional auditing and financial reporting aspects of accounting. Beginning with the academic year in March 1986, however, the writer has been instrumental in introducing major structural changes to the program. These changes move from the traditional approach and emphasise the importance of adopting an interdisciplinary approach and of introducing more courses in management accounting (a vital course for LDC's), public sector accountancy, and general management.

Criticism of the limited social perspective introduced by traditional accounting education is not confined to the developing world. Thus Tinker [27: 51] argues:

The role of accounting in major social controversies is never articulated in accounting education because the intellectual apparatus necessary for conducting a comprehensive appraisal is withheld The ultimate trivialisation and degradation of accounting is the neat obsession with rules and book-keeping procedures. Today's students are trained to become greyhounds in book-keeping and ignoramuses in social analysis.

VI. SOME UK EVIDENCE

The Labour Market Studies Group at the University of Leicester [19] conducted a survey into the views of students and qualified members of the Chartered Association of Certified Accountants on the feelings of members on the relevance of the Association's exam syllabus to their own work experience. A questionnaire to a sample of members was supported by 93 interviews. Table 1 summarises some of the responses to questions into the degree of satisfaction with the syllabus and areas where dissatisfaction with professional training was expressed. These areas of dissatisfaction were explored further in the interviews.

While a reasonable level of support was expressed for the then syllabus, satisfaction was markedly lower among members working in commerce and industry. A number of subjects that were generally felt to be particularly relevant to the professional practitioner, such as consolidation, insolvency, and executorship, were identified; some members called for a greater range of options so as to stream the syllabus into an "industry/public practice" division.

The desire for more "practical elements" in the training process was articulated by a number of members. In particular a desire for an expanded and better directed Information Technology component was

expressed. By contrast, the Quantitative Analysis component was regarded as irrelevant by a number of respondents.

All groups, apart from those in public practice, showed a substantial proportion of members who felt a need for more management training in the syllabus.

VII. THE ENTERPRISE IN HIGHER EDUCATION INITIATIVE

The traditional model of education in the United Kingdom is highly specialised and somewhat academic. It is unusual for Higher Education Institutions to impose general education requirements, and so an English undergraduate degree in Accounting draws heavily on the requirements of Professional bodies. Most undergraduates, therefore, study only those subjects needed to support their main field: Chemists study chemistry, Mathematicians study mathematics, Accountants study Accountancy and related aspects of Law, quantitative methods etc. Students of science almost never study humanities and vice versa. Many universities concentrate also upon theoretical rather than applied areas of study, with pure research being rated more highly than applied work. This has resulted in generations of graduates who are extremely able in their own subject area but who have a restricted formal education outside that field and little knowledge or interest in industry.

In the late 1980s the British Government developed the opinion that undergraduate education in the United Kingdom concentrated too heavily upon academic content at the expense of relevance and the development of skills employers felt to be important. Furthermore, it was felt that graduates were weak in communicating ideas and lacked understanding of the way in which businesses and employing organisations function. To counteract this, the Department of Employment introduced a major initiative intended to ensure that graduates are better prepared for the world of work by changing the approach to teaching and learning in Higher Education [20] [28]. Each Institution was invited to bid for an award of approximately \$1500000 over 5 years to achieve specified objectives which would develop students' "Enterprise skills".

The Enterprise in Higher Education Initiative represents a co-ordinated attempt to encourage institutions to reconsider teaching practices so as to improve the general effectiveness and efficiency of instruction, and also strengthen graduates' knowledge of the world of work and to develop additional 'transferable' skills.Above all, it is intended to encourage reviews of curricula, teaching methods and assessment

procedures in ways which will help students to "learn how to learn" [14]

In 1991 the University of Central Lancashire became one of approximately 60 Institutions to gain funding under the scheme. The approach of each university differs: some participants have elected to concentrate upon the delivery of Enterprise skills through improved teaching and learning strategies; others have pursued student autonomy or equal opportunities aspects but the common concern of all Enterprise schemes is to improve the extent to which students are prepared for working life when they graduate. [9] [10].

The Enterprise policy adopted at the University of Central Lancashire to which all courses must comply is as follows.

The University will provide an appropriate environment to ensure that students and staff have the opportunity to acquire through the curriculum and learning process a range of personal transferable skills which will enable them to participate flexibly and innovatively in rapidly changing working environments and technologies. Recognition of these qualities will be a feature of the assessment process. In developing the learning process in this way the University will adopt a positive partnership orientation with employing organisations.

The term "personal transferable skills" represents a broader interpretation of the "enterprise skills" concept, making clear the broader educational implications.

After a broadly based introductory phase, the project at the University of Central Lancashire will now concentrate upon the twin themes of "employer partnerships" and methods to improve students' "personal development planning". Thus, employers are being encouraged to become increasingly involved with the design and delivery of the curriculum and even to share in the assessment of students. Similarly, course teams are offered financial incentives to develop the means for students to improve their ability to plan and implement approaches to self-development.

Research into the needs of employers is therefore encouraged and enabled by the Enterprise scheme. This approach is gaining in favour: a leading UK Business School (Strathclyde) recently reported upon similar research into the needs and expectations both of employers and students. [21]

VIII. THE DEVELOPMENT OF ENTERPRISE SKILLS

IN ACCOUNTANCY

All programmes of study at the University of Central Lancashire are based upon a credit accumulation and transfer scheme of a type similar to those employed in the USA. Each course module is credit and level rated with students required to select a diet of units appropriate to their chosen field and profession. Considerable flexibility is built into the scheme since students are able to gain credit through the accreditation of prior learning, through student initiated credits, and through mentoring and feedback credits. An unusual feature of the Central Lancashire scheme is the requirement that course teams should allow students to select approximately one tenth of their studies from elective units drawn from any part of the course unit catalogue.

Before a programme of study is approved to run within this framework the course team is required successfully to defend the philosophy, structure and approach of its proposal before a visiting panel of experts. A standing agenda item at these events is the extent to which the proposal meets the policy on Enterprise stated above. The approach taken on Accounting programmes to effect the development of Enterprise skills has been as follows:

1. All programmes should seek to determine the personal transferable skills appropriate to the needs of graduates in their future careers. This requires staff to undertake research into the requirements of employers of accounting graduates.
2. Those skills should be developed in students, in addition to and alongside subject-specific material, through the teaching and learning methods employed. This development should not be at the expense of normal syllabus content but rather as an overlay to the normal curriculum. Thus many employers are looking for accountants with excellent presentation skills who are able to work as members of a team. These skills are now developed in students through the use of group projects and assessed presentations with feedback and learning support offered by academic staff.
3. The teaching/learning methods employed should enable students to take increasing responsibility for their learning, and move them to independence and to know how to learn. This is achieved by moving away from the traditional paradigm of lecture/seminar activity in which the student can be characterised as a passive recipient of knowledge into a system in which the student takes more responsibility for learning, using the tutor as one source of assistance.

This initiative is leading to the development of open-and technology-based approaches, to learning mentoring schemes and to learning support groups.

4. Course teams should seek to develop the ability of students to analyse and plan their future personal development.

A standard elective unit covering aspects of career choice and personal development planning has been validated and is now available to all students. Plans are underway to develop a variant of this unit specifically for students in the Business School.

5. Employers should be employed as partners in the educational process and specifically involved in the delivery, assessment and quality assurance processes to ensure that students receive an education which recognises not only the requirements of the discipline but also prepares students for a career in other related areas.

The ways in which this manifests itself in the accountancy programmes are as follows:

1. The planned development of communication, problem solving, team working, and report writing skills is a recurrent theme of the Accounting courses. These skills are recognised as important and are developed throughout the programme alongside technical and theoretical expertise.
2. An increasing emphasis upon independent study and flexible learning is being stressed throughout the duration of the programmes.
3. Non-traditional forms of learning requiring student initiative such as Student Initiated Credits, Workplace Credits, Feedback and Mentor Credits are actively encouraged. Project-based and experiential learning is becoming increasingly important. After appropriate training, students are able to work on actual group projects for selected clients facing particular problems.
4. Practitioners are becoming increasingly involved in the planning, delivery, and quality assurance of the programme and in the assessment of students.

A full programme of staff development is available to assist staff in the change to this style of operation.

Therefore, the Enterprise scheme at the University of Central Lancashire in the area of Accounting education encompasses four main strands:

Curriculum Development

to ensure that what is learned is relevant to the future needs of client groups such as employers and students.

Employer Involvement

in the design, delivery and management of the curriculum and in the assessment of students.

Student Involvement

to ensure that students are interested and increasingly take responsibility for their learning.

Staff Development

To assist tutors and support staff in coping with the considerable changes in philosophy and practices necessitated by all of the above.

IX. CONCLUSION

The Enterprise in Higher Education Initiative appears highly relevant to the issues of concern over accounting education that we have identified.

Teaching in this environment becomes a more stimulating exercise, while feedback from students can be positively supportive of teachers' own research activity. This feedback helps direct teachers' own research into directions relevant both to students' needs and, because of employers' involvement, the needs of the practitioner. Application of this approach has coincided with a growth in accounting research output at the University.

We have seen that concerns over accounting education issues in the USA have led to calls for support from University governing bodies, legislators, and the accounting profession to stimulate reform. One of the attractions of the approach outlined here is that its implementation is in the power of the accounting educators themselves.

This approach is also attractive in making the apparent conflict between research-based and practitioner-based teaching redundant, since a student-centred approach is likely to draw on both elements when confronted with the need to analyse issues. Similarly those who move from this background into academic careers will carry with them insights into controlling their own research agenda, which may lead to a richer

diversity of research in the future, while their experience with group work across a broad range of topics may also promote more cross-disciplinary research.

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