

Comparing Chinese and Canadian Accounting Students' Expectations and Experiences

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Abstract

This paper examines differences between Chinese and Canadian accounting students' perceptions of academic experiences and expectations. The emerging adults from Chinese (n=862) and Canadian (n=434) universities expressed their opinions by responding to a survey including questions rating various aspects of their university experiences, academic expectations, preferences to work independently or collectively, and support from professors. Results indicate there were marked differences in all four categories between the two samples. The study aims to offer insight for educators and institutions in preparing tomorrow's accounting professionals to work and compete on a global scale and abide by technical and ethical standards.

Keywords: accounting students, Chinese accounting students, Canadian accounting students, cultural differences, academic perceptions

1. Introduction

Current research in business education has largely focused on teaching context and learning outcomes, while often neglecting the students' perception of the learning process (Abraham, 2006; Ferreira & Santoso, 2008). This is increasingly evident in professional curricula, such as accounting, where the institution must ensure technical education is adequately instilled in the hopes that graduates will successfully pass standardized exams to obtain the required designation (Siegel, Sorensen, Klammer, & Richtermeyer, 2010). Global benchmarking of such institutions who prepare tomorrow's accountants includes a better understanding of young hopeful accountants in their formative years (Wells & Ross, 2012). These comparisons are critical to assess perceived differences at the student's level, especially between cultures, in order to reduce asymmetry in institutional practices and policies. In tandem, as the expectations for accounting professionals to adhere to strict ethical codes of conduct is paramount, such assessments also elucidate the importance of institutional responsibility in training technically capable and ethically strong students (Koumbiadis & Okpara, 2008).

This paper seeks to identify potential differences in accounting students' perceptions of academic expectations and experiences by comparing two different student cultures. Internationalization of markets must offer the assurance that some commonalities of practices and standards will lead to more transparent and homogeneous financial information (Soderstrom & Sun, 2007; International Financial Reporting Standards [IFRS], 2012; Ramanna, 2012). The dynamic nature of higher education warrants that institutions must recognize the need to mold their practices and policies with respect to both technical and ethical considerations required by professional accounting bodies. The findings from this study are expected to contribute to research in this field by gaining greater insight into potential perceived differences across cultures so that institutions will be better informed to make necessary adaptations to meet the demands of global labour markets.

2. Review of Literature

2.1 Technical and General Skills

Research in accounting education reform aims to guide institutions in being successful at adequately preparing their students to become future accountants. In the wake of recent corporate scandals, such as Enron and WorldCom, the future image of the accounting profession indeed depends on improving the quality of higher education (Tudor & Mutiu, 2007). Studies in accounting education reform cover a plethora of facets including

most notably the development of the accountant's technical and general (soft) skills. Based on work by professional bodies, accreditation guidelines help higher education institutions to mold their policies and frameworks in order to meet industry expectations (Birkett, 1993). As an example, recent efforts in British and Spanish higher education system revisions strive to reduce the expectations gap for employer demands by improving the quality of education (Hassall, Joyce, Montano, & Anes, 2005). The young accountant's technical training is obligatory for the profession, and the foundation for their career success; however the complex, dynamic and demanding requirements of today's accountant require broader skill sets and a commitment to lifelong learning (Howieson, 2003)

It is well accepted that accounting graduates' qualities should go well beyond disciplinary and technical knowledge in order to promote well rounded accountants (Barrie, 2004; Kavanagh & Drennan, 2008). Examples of non-technical skills include communication and writing skills, vital for communicating resulting processed information (Zaid & Abraham, 1994; May & Arevalo, 1983), as well as the ability to be forward thinkers, strategists and team players (Tempone, Kavanagh, Seagal, Hancock, & Howieson, 2011; Volkov, Volkov, & Ringer, 2011). In addition, numerous authors would argue that instilling ethics and promoting moral development are equally, if not more important than the accountant's technical strengths (Armstrong, 1987; Koumbiadis & Okpara, 2008; Ho & Lin, 2011). It is evident that the bulk of research in accounting education reform targets learning outcomes, however the student's perspective of the learning process has been given less attention.

There are a number of well-cited motives for studying student perceptions as markers for improving education quality including understanding needs to enhance corresponding curricula, methods to better engage students and provide them with a sense of inclusion in their own learning environment (Addison, Best, & Warrington, 2006; Handal, Wood, & Muchatuta, 2011). This research is increasingly essential to observe the absence or presence of cultural differences in student perceptions in programs preparing students for the global workforce, such as accounting. Because young accountants will be held to the same standards, technically and ethically, as their global counterparts, it is imperative that their academic learning adequately prepare them for any and all circumstance.

Literature pertaining to the views of accounting students about to enter employment is too scarce considering they are key stakeholders in the learning process (Kavanagh & Drennan, 2008). Universities have indeed attempted to adapt and remain dynamic to meet requirements for accounting graduates; however, in a 2001 study by Athiyaman, it was determined that students felt that their development of key skills and attributes were not adequately being delivered by the university. The need to better understand student perceptions of the learning process is paramount because in reality it is the student who adopts approaches to learning and studying they feel are appropriate, which may not necessarily align with the institution that is overseeing the learning process (Hassall & Joyce, 2001). Ultimately, a student's perception of the learning process is directly correlated with their attitude and academic performance (Ferreira & Santoso, 2008). By identifying students' perceptions and needs, institutions will be in a better position to recognize the gaps in curriculum frameworks leading to improved methods of engaging students and increasing their commitment to learning.

2.2 International Standards and Cultural Differences

Higher education institutions are increasingly seeking research in accounting education reform to maintain effective learning processes. It is worth noting that while the large majority of the abovementioned studies are often executed in and are reflective of the native country of the author(s), the implications are widespread. Whether it is recent graduates' increasing desire to seek international employment, or the observed increase in accounting students studying abroad, emerging accountants should be held, and prepared, to the same standards as their international peers and colleagues. To that effect, it has been shown that culture is closely incorporated into the accountant's development, training, standard setting and application of accounting standards (Buys, Schutte, & Andrikopoulos, 2012). It is also not surprising that as China attracts numerous foreign investments and Chinese firms accelerate their escalation of global markets, studies comparing western and eastern cultures and their relation to accounting standards are on the rise (Healy & Palepu, 2000; Flemming, Chow, & Su, 2010).

To ensure accountants are adequately prepared for the global labour market, international harmonization of accounting education and training is critical. The expansion of international financial markets have created a huge issue of convergence of accounting standards (Leuz, Wyzocki, & Hail, 2010; Hail, Leuz, & Wyzocki, 2010). Transparency has become a global concern as some financial statements are designed to hide rather than reveal information. That is why the IFRS Foundation has been promoting and facilitating the application of an internationally recognized and comparable set of accounting principles. To remain competitive, Canada adopted

IFRS on January 1, 2011, while China announced an earlier decision to apply the new rules to listed companies effective January 1, 2007.

Concurrently, more efforts must be devoted to the understanding of cultural dissimilarities which may impact acquisition of required technical and generic skills. Gaining insight into the cultural differences perceived by the student on topics ranging from financial risks to unethical practices reveals there are marked differences, and emphasizes the need for continued assessments (Bontempo, Bottom, & Weber, 1997; Teoh, Serng, & Lim, 1999). Systematic understanding of perceived cultural differences provides guidelines for accounting firms implementing their codes of conduct internationally, as well as for higher education institutions preparing tomorrow's accountants for international careers (Cohen, Pant, & Sharp, 1996; Tsui 1996; Ge & Thomas, 2008).

3. Problem Formulation

As accounting graduates increasingly seek international employment, it is imperative they be adequately prepared both technically and ethically to the same standards as other university graduates with whom they will compete and work. Research comparing accounting graduates' technical strength and ethical reasoning has indicated there are observed cultural differences (Cohen, Pant, & Sharp, 1993; Smith & Hume, 2005; MacArthur, 2006). In addition, previous studies examining accounting students' perceptions of various aspects of their education including empowerment, study groups and cooperative learning, attitudes toward accounting careers, ethical decision making and learning management systems also reveal there are multi-cultural dissimilarities (Weil, Laswad, Frampton, & Radford, 1999; Ghani & Said, 2009; Ho & Lin, 2009; Zraa, Kavanagh, & Johnson Morgan, 2012; Basioudis, de Lange, Suwardy, & Wells, 2012).

The focus of this research however, is to assess whether perceived differences exist within the academic expectations and experiences of accounting students specifically studying at Chinese and Canadian universities. In this context, the ethical and moral development of these young adults is filtered by a multitude of personal, interpersonal, and environmental factors. This study endeavors to answer this perceptual question by identifying differences between each population of future accountants on the basis of the following four facets:

- Do they partake in similar social campus life activities?
- What are their expectations of academic outcomes?
- Do they prefer to work independently or collectively?
- Do they receive support from their professors?

4. Methodology

This study is the result of a survey of undergraduate accounting students from both Chinese and Canadian universities. Business professors were contacted via email and those who agreed to assist with the administration of the questionnaire were sent copies and instructions for how to proceed. All questionnaires (completed and non-completed), instruction sheets and total number of students present and enrolled in the course were returned in self-addressed and stamped-return envelopes to the authors.

Questionnaires were distributed to students studying at five Chinese universities and eight Canadian universities with resulting response rates of 80% and 67% respectively. These percentages correspond to 862 Chinese and 434 Canadian respondents whose surveys were deemed usable. Targeted students had to answer three qualifying questions to be included in this study: a) Are you seeking an accounting designation? b) Do you hold Chinese or Canadian citizenship? and c) Are you between 18-25 years old? Surveys indicating blanks or a negative answer on any of these three questions were automatically disregarded. In both countries, some students chose not to complete the survey, and others had already completed the survey in other classes and were asked not to complete it twice. The 18-25 range bracket was selected due to the fact it generally fits the operational definition of emerging adults in the literature. Surveys were translated from English to Mandarin for the Chinese questionnaire administration and some minor modifications from the English version were made to a few questions for adaptation to the local culture and environment.

Students completed a 20-question scaled survey from 1 (very strongly disagree) to 7 (very strongly agree) with 4 being a neutral middle point (neither agree nor disagree). Questions focused on issues pertaining to academic expectations and experiences and were subsequently sorted out on the basis of the aforementioned four research objectives, as shown in Table 1.

Table 1. Questions sorted on basis of four research objectives

Student Experience		Academic Expectations		Working Preferences		Professor Support	
1	I enjoy dating, drinking and campus fun.	7	My university studies will help me to become financially independent.	2	Individual assignments help me to learn.	4	Most of my professors encourage me in my studies.
6	My overall experience at University will give me the personal confidence to deal with situations.	8	My university education has given me useful skills.	3	I can count on my university friends to help me with my course assignments	10	Most of my professors give me advice and guidance to solve personal problems involving university studies.
14	I concentrate on getting the most out of my university education.	12	The marks I obtain in my university studies are important for my future.	5	If individual assignments are valuable for learning and given 0% of the marks, I complete them with other students.	11	Most of my professors clearly explain the university regulations covering academic dishonesty.
19	Honesty is very important for me.	13	My overall experience at university will help me to become financially independent.	9	A unique assignment (based on my personal experience) helps me to learn.	16	Most of my professors are available to help me on my course assignments.
		18	My university studies will help me to accept responsibility for myself.	15	A unique assignment (difference for each student such as industry of product) helps me to learn.		
				17	I work with other students when individual assignments are given 5% of the marks.		
				20	Individual assignments help me learn more than group assignments.		

The mean responses for each population and for each question were compared to determine relative and absolute percent differences between populations. In addition, the percent ranges for each population on each question were also observed. SPSS was used to assess group statistics and to determine the presence (or absence) of significant differences ($p \leq 0.05$) between the two independent samples, namely Canadian and Chinese students, by way of Levene's test for equality of variances as well as a t-test for equality of means.

5. Results

After expressing their opinions by responding to a survey including questions rating various aspects of their university experiences, academic expectations, preferences to work independently or collectively, and support from professors, young accounting students from Chinese ($n=862$) and Canadian ($n=434$) universities revealed both divergent and convergent characteristics. Initial review of the descriptive data (Table 2) suggests that while some aspects of the young accountant-in-training's experience and expectations are similar between cultures, most are quite different.

Table 2. Analysis of mean population responses

Objective	Question	Canadian	Chinese	Difference	%	Canadian	Chinese
		<i>a</i>	<i>b</i>	<i>(a-b)</i>	Difference $((a-b)/c)*100$	% Range $(a/c)*100$	% Range $(b/c)*100$
Student Experience	1	I enjoy dating, drinking and campus fun.	5.48	3.68	1.80	25.71	52.57
	6	My overall experience at University will give me the personal confidence to deal with situations.	5.24	4.92	0.32	4.57	70.29
	14	I concentrate on getting the most out of my university education.	5.50	5.34	0.16	2.29	76.29
	19	Honesty is very important for me.	5.91	6.09	-0.18	-2.57	87.00
	<i>Objective Mean</i>		<i>5.53</i>	<i>5.01</i>			<i>79.04</i>
Academic Expectations	7	My university studies will help me to become financially independent.	5.43	4.48	0.95	13.57	64.00
	8	My university education has given me useful skills.	5.66	4.72	0.94	13.43	67.43
	12	The marks I obtain in my university studies are important for my future.	5.70	4.92	0.78	11.14	70.29
	13	My overall experience at university will help me to become financially independent.	5.44	4.70	0.74	10.57	67.14
	18	My university studies will help me to accept responsibility for myself.	5.28	5.02	0.26	3.71	71.71
<i>Objective Mean</i>		<i>5.50</i>	<i>4.77</i>			<i>78.60</i>	<i>68.11</i>
Working Preferences	2	Individual assignments help me to learn.	5.17	5.34	-0.17	-2.43	76.29
	3	I can count on my university friends to help me with my course assignments	4.81	4.89	-0.08	-1.14	69.86
	5	If individual assignments are valuable for learning and given 0% of the marks, I complete them with other students.	3.91	4.34	-0.43	-6.14	62.00
	9	A unique assignment (based on my personal experience) helps me to learn.	4.92	3.98	0.94	13.43	56.86
	15	A unique assignment (difference for each student such as industry of product) helps me to learn.	4.82	4.58	0.24	3.43	65.43
	17	I work with other students when individual assignments are given 5% of the marks.	4.42	4.71	-0.29	-4.14	67.29
	20	Individual assignments help me learn more than group assignments.	4.73	4.29	0.44	6.29	61.29
	<i>Objective Mean</i>		<i>4.68</i>	<i>4.59</i>			<i>66.90</i>
Professor Support	4	Most of my professors encourage me in my studies.	4.69	4.22	0.47	6.71	60.29
	10	Most of my professors give me advice and guidance to solve personal problems involving university studies.	4.10	4.24	-0.14	-2.00	60.57
	11	Most of my professors clearly explain the university regulations covering academic dishonesty.	5.61	4.35	1.26	18.00	62.14
	16	Most of my professors are available to help me on my course assignments.	4.81	4.01	0.80	11.43	57.29
<i>Objective Mean</i>		<i>4.80</i>	<i>4.21</i>			<i>68.61</i>	<i>60.07</i>
Overall	Mean	5.08	4.64			72.59	66.30

* Where c = 7, highest point on scale

Overall, the means at the bottom of Table 2 reveal that Chinese students tend to exhibit a lower level of agreement or a higher degree of disagreement (4.64/7 or 66.30%) on the various items than their Canadian peers (5.08/7 or 72.59%). When results are dissected along the lines of the four research objectives, the range of percentage differentials between the two populations varies from 1.33% (66.90% minus 65.57%) for Working Preferences to 10.49% (78.60% minus 68.11 %) for Academic Expectations, with Canadian students yielding higher agreement means on all four objectives. The widest margin (25.71%) in favour of Canadian students was on question #1 (Q1), *I enjoy dating, drinking and campus fun*, while the widest in favour of Chinese students (6.14%) was on Q5, *If individual assignments are valuable for learning and given 0% of the marks, I complete them with other students*.

Additional analysis to determine if there are statistically significant differences between the mean responses between populations indicates there are many significant differences between the two independent samples in each of the four abovementioned categories.

Table 3. Independent samples test

Objective	Question		Levene's Test for		t-test for Equality of Means							
			Quality of		t	df	Sig. 2-tailed	Mean Difference	Std. Error Diff.	95% Confidence		
			Variances							Interval of the		
			f	Sig.						Lower	Upper	
Student Experience	Q1	I enjoy dating, drinking and campus fun.	Equal variances assumed	0.513	0.474	20.987	1293.000	0.000	1.806	0.086	1.637	1.975
			Equal variances not assumed			21.160	884.803	0.000	1.806	0.085	1.639	1.974
	Q6	My overall experience at University will give me the personal confidence to deal with situations.	Equal variances assumed			4.419	1294.000	0.000	0.320	0.072	0.178	0.462
			Equal variances not assumed	0.011	0.915	4.445	881.544	0.000	0.320	0.072	0.179	0.461
	Q14	I concentrate on getting the most out of my university education.	Equal variances assumed	2.272	0.132	2.651	1294.000	0.008	0.165	0.062	0.043	0.287
			Equal variances not assumed			2.611	833.831	0.009	0.165	0.063	0.041	0.289
Q19	Honesty is very important for me.	Equal variances assumed	1.250	0.264	-2.846	1293.000	0.004	-0.182	0.064	-0.307	-0.056	
		Equal variances not assumed			-2.726	772.718	0.007	-0.182	0.067	-0.313	-0.051	
Academic Expectations	Q7	My university studies will help me to become financially independent.	Equal variances assumed			12.311	1292.000	0.000	0.951	0.077	0.800	1.103
			Equal variances not assumed	0.683	0.409	12.485	895.856	0.000	0.951	0.076	0.802	1.101
	Q8	My university education has given me useful skills.	Equal variances assumed	4.834	0.028	13.520	1293.000	0.000	0.939	0.069	0.803	1.075
			Equal variances not assumed			14.202	988.037	0.000	0.939	0.066	0.809	1.069
	Q12	The marks I obtain in my university studies are important for my future.	Equal variances assumed	7.962	0.005	10.119	1292.000	0.000	0.779	0.077	0.628	0.930
			Equal variances not assumed			9.906	815.597	0.000	0.779	0.079	0.625	0.934
	Q13	My overall experience at university will help me to become financially independent.	Equal variances assumed	0.062	0.803	10.143	1292.000	0.000	0.743	0.073	0.599	0.886
			Equal variances not assumed			10.128	859.497	0.000	0.743	0.073	0.599	0.886
	Q18	My university studies will help me to accept responsibility for myself.	Equal variances assumed			3.934	1294.000	0.000	0.264	0.067	0.132	0.395
			Equal variances not assumed	25.056	0.000	3.688	733.870	0.000	0.264	0.072	0.123	0.404

Working Preferences	Q2	Individual assignments help me	Equal variances assumed			-2.740	1293.000	0.006	-0.174	0.063	-0.298	-0.049	
		to learn.	Equal variances not assumed	0.004	0.948	-2.684	818.956	0.007	-0.174	0.065	-0.301	-0.047	
	Q3	I can count on my university	Equal variances assumed			-1.129	1293.000	0.259	-0.081	0.072	-0.223	0.060	
		friends to help me with my	Equal variances not assumed	19.861	0.000	-1.078	766.004	0.281	-0.081	0.076	-0.230	0.067	
	Q5	If individual assignments are	Equal variances assumed			-5.257	1291.000	0.000	-0.432	0.082	-0.593	-0.271	
		valuable for learning and given	Equal variances not assumed	40.034	0.000	-4.791	680.318	0.000	-0.432	0.090	-0.608	-0.255	
	Q9	A unique assignment (based on	Equal variances assumed			13.578	1294.000	0.000	0.945	0.070	0.808	1.081	
		my personal experience) helps	Equal variances not assumed	0.479	0.489	13.544	862.361	0.000	0.945	0.070	0.808	1.082	
	Q15	A unique assignment (difference	Equal variances assumed			3.384	1294.000	0.001	0.239	0.071	0.100	0.378	
		for each student such as industry	Equal variances not assumed	0.494	0.482	3.351	845.846	0.001	0.239	0.071	0.099	0.379	
	Q17	I work with other students when	Equal variances assumed			-3.834	1293.000	0.000	-0.291	0.076	-0.440	-0.142	
		individual assignments are given	Equal variances not assumed	25.524	0.000	-3.600	735.108	0.000	-0.291	0.081	-0.449	-0.132	
	Q20	Individual assignments help me	Equal variances assumed			5.406	1293.000	0.000	0.440	0.081	0.280	0.599	
		learn more than group	Equal variances not assumed	12.825	0.000	5.196	779.624	0.000	0.440	0.085	0.274	0.606	
	Professor Support	Q4	Most of my professors encourage	Equal variances assumed			6.428	1293.000	0.000	0.476	0.074	0.331	0.621
			me in my studies.	Equal variances not assumed	0.788	0.375	6.505	893.610	0.000	0.476	0.073	0.332	0.619
Q10		Most of my professors give me	Equal variances assumed			-1.825	1292.000	0.068	-0.142	0.078	-0.294	0.011	
		advice and guidance to solve	Equal variances not assumed	1.120	0.290	-1.815	850.684	0.070	-0.142	0.078	-0.295	0.012	
Q11		personal problems involving	Equal variances not assumed										
		university studies.	Equal variances assumed			16.501	1293.000	0.000	1.258	0.076	1.109	1.408	
Q16		Most of my professors clearly	Equal variances assumed			8.200	0.004	15.923	787.729	0.000	1.258	0.079	1.103
		explain the university regulations	Equal variances not assumed			10.568	1294.000	0.000	0.798	0.076	0.650	0.946	
Q16	Most of my professors are	Equal variances assumed			2.879	0.090	10.752	909.424	0.000	0.798	0.074	0.653	
	available to help me on my	Equal variances not assumed											
		course assignments.											

Table 3 contains two tests, one is Levene's test for equality of variances, the other is a t-test for equality of means for independent samples. If Levene's tests are significant at $\leq .05$, the hypothesis of homogeneity of variances between the two samples is violated and therefore calculations of the t-statistics are automatically done using the row labelled *equal variances not assumed*. This protects the robustness of the t-test by minimizing the rate of Type 1 error when assumptions are violated. In this case, one can observe there are eight questions (Qs 3, 5, 8, 11, 12, 17, 18, 20) where variances are significantly ($\leq .05$) different between groups. As for the t-tests, they all proved to be significant at $\leq .05$, with the exception of Qs 3 and 10. In other words, Canadian and Chinese accounting students differ in their attitudes towards various aspects of their university experiences on most items tested.

6. Analysis of Results

Results of this investigation show there are mostly marked differences, and only a few similarities, in what Chinese and Canadian students expect from their university years and from what they experience.

6.1 Research Objective #1: Student Experience

The first objective was to compare perceptions of students partaking in similar social campus life activities. Results revealed that the differences between mean responses were all significant. It should be noted that the largest mean difference between populations was observed in this category (Q1) asking the respondents if they *enjoy dating, drinking and campus fun*. The Canadian accounting students' responses were in greater agreement with this question as compared to the Chinese students'. Previous research categorizes undergraduate business students in two groups: academically oriented and socially oriented (Bélanger, Leonard, & Lebrasseur, 2011). Socially oriented students were observed to want to share fun experiences and bond with peers whereas academically oriented students create a support network to facilitate their learning and achieve their academic goals. These results suggest the average Canadian accounting student may be more socially oriented as compared to their Chinese counterparts.

Table 2 further supports this finding to conclude that there is a significant difference between the sample mean responses. In fact, the Canadian accounting student sample mean responses were almost 2 points higher (5.48) than the mean Chinese response (3.68). Two other questions focusing on whether their overall university education was giving them confidence and a desire to concentrate on their studies also turned out to be significantly different in favour of Canadian students. Conversely, Chinese students scored higher on Q19 asking whether *honesty is very important for me*.

It is also interesting to note that Canadian students are seen as more socially oriented but at the same time, seem to focus more on their studies. Does this indicate a contradiction or awareness that both traits are not mutually exclusive?

6.2 Research Objective #2: Academic Expectations

The second research objective was to identify the expectations of both populations concerning academic outcomes. The study revealed significantly different responses from each group. Canadian students responded to questions pertaining to the importance of financial independence, acquisition of useful skills, and obtention of good marks yielding significantly higher scores as compared to their Chinese counterparts. It is assumed financial independence is associated with securing and maintaining post-graduation employment and maximizing one's marketable skills. The results demonstrated Canadian students perceived their studies to contribute to the development of useful skills required for obtaining desirable employment. Recent research by Klibi&Oussii (2013) indicates that accounting students perceive the acquisition of technical skills, such as those learned in their studies, to be most critical for pursuing successful careers. These differences in academic expectations may infer that Canadian students expect being better prepared for employment from their studies, whereas Chinese accounting students might anticipate developing their skills further through employment. This might be explained by differences in the way accounting students are positioned vis-à-vis market opportunities or how the profession is granting membership to new accountants in each respective country.

Although overall statistically different, academic expectations between the two cultures revealed some similarities. For example, responses to Q18 asking if *my university studies will help me to accept responsibility for myself* showed a mean Canadian response of 5.28 and a mean Chinese response of 5.02, which is a small difference compared to the other four questions in this category. These results are encouraging as students perceive their education is contributing to their ability to accept responsibility and be held accountable. Accounting, as a profession, holds entities accountable for what they do (Tilt, 2010). Maturing this skill of tomorrow's accountants is critical at the undergraduate level given the heightened awareness of unethical accounting corporate scandals and the increased demand for mandatory ethical training at the university level (Eynon, Hill, & Stevens, 1997).

6.3 Research Objective #3: Working Preferences

This study's third research objective was aimed at understanding the perceived cultural differences in working independently or collectively. Per Table 2, it is evident that one question (Q3) asking students if they could count on their university friends to help with course assignments showed no significant differences between responses from Canadian and Chinese students. Mean responses were 4.81 and 4.89 for Canadian and Chinese students respectively. These results suggest that both groups agree with the statement that they willingly work in teams to complete tasks and projects.

In a recent study polling accounting employers, the responses noted that many new hires (students) were lacking in generic skills such as team skills, leadership potential, verbal communication and the interpersonal skills (Jackling & De Lange, 2009). These generic skills can be developed through group work assignments as the need for accountants to be able to work in teams and groups by employers and universities alike has been emphasized in the literature (Tempone & Martin, 1999). Additionally, regardless of background, the perception from accounting students themselves towards working in teams is that it provides them with the opportunity to develop soft skills in addition to technical skills (Prokofieva, Jackling, & Natoli, 2011; Volkov et al., 2011).

This study did however yield significantly different results to a number of other statements pertaining to team work. Chinese respondents in this study were in better agreement with statements that they would work with peers to complete individual assignments (Q5 and Q17), even if they were merely learning opportunities giving them only a few marks or no marks at all. Cultural differences in preferences to work in teams in undergraduate business programs has been previously studied, and support the findings of this research as students of Asian origin demonstrated more enthusiasm about participating in group work than students with Western backgrounds (Prokofieva, et al., 2011). Moreover, Canadian student responses to statements that *unique and individual assignments help them to learn*, versus group work, exhibited higher agreement than Chinese responses (Q9, Q15 and Q20). In countries, such as Canada and Australia, where socially and culturally diverse student populations are present, it has been documented that students are often reluctant to join in group work as they are naturally inclined to seek social contacts with low risk of negative or awkward experiences (Nesdale & Todd, 2000; Kimmel & Volet, 2012). These perceived risks are presented with peers sharing values and beliefs, language barriers, fear of poor grades and poor intercultural relational skills (De Vita, 2002; Kimmel & Volet, 2012). As the global market for accounting employment expands, it is critical that accounting educators continue to structure courses with group work and that students realize the value of skills acquired in mixed group settings.

6.4 Research Objective #4: Professor Support

Lastly, the research objective of evaluating perceived cultural differences in support received from professors resulted in significant dissimilarities between the two samples. For example, where the importance of training ethical accountants early in their education has been linked to practicing ethical behavior later in their careers (Gray, 1994), responses to the question *most of my professors clearly explain the university regulations covering academic dishonesty* (Q11) resulted in the second largest difference in total responses from each student group. In this case the average Canadian response was substantially higher (5.61) than the average Chinese responses (4.35), indicating they agreed more strongly to this statement. Recent articles (McCabe & Pevela, 2004; Hughes & McCabe, 2006) intimate that students expect faculty to play an important role in protecting academic integrity; however, many faculty members are failing to meet minimal responsibilities in this area (Bélanger, Leonard, & Lebrasseur, 2012). The cultural differences in the responses to this statement are undeniable which raises the critical need to ensure we train ethically sound accountants and suggest that seeking improvements to the methods and available tools used by professors to promote academic honesty and integrity is a worthwhile endeavor.

As reported earlier, the highest response means to any question, for both populations, was to the question about honesty (Q19). Canadian and Chinese accounting students were both in agreement (5.91 and 6.09 respectively) to the statement that *honesty is very important for me*. Research proposes that a significant number of undergraduate accounting students have cheated at some points during their academic careers (Morris & Kilian, 2007). The responses by both cultures are encouraging, however they do not offer any guarantee that their actions will be any different from previous generations of accountants. Given the recently publicized cases of fraudulent financial reporting, there has been an increased awareness and emphasis on ethics in classrooms (Braun & Stallworth, 2009). In a study (Brunton & Eweje, 2010) comparing cultural influences on business students' ethical perceptions, Chinese respondents were more likely than New Zealand counterparts to have more elasticity in their thinking patterns in considering various scenarios as ethical; in the same vein, Chinese respondents were found to be significantly less likely to report that their peers would perform ethically questionable tasks (Brunton & Eweje, 2010). The need for transparent corporate moral judgment and ethical decision making requires accountants in training to embrace and begin practicing ethical conduct, in tandem with their faculty imposing this behaviour, early in their academic careers.

7. Implications

Studying and understanding students' perceptions is an important aspect of accounting education reform as accounting students' perceptions have been correlated with students' attitudes toward learning, and by extension,

their performance in and out of school (Ferreira & Santoso, 2008). This study offers insight into the importance of cultural differences in the learning environment of emerging accountants, particularly as it concerns potential behavioral differences in interpreting and applying accounting standards. The results of this study have implications for educators, postsecondary education institutions, employers and professional bodies.

Accounting educators, and by association higher education institutions, have a responsibility to not only establish dialogue but to work in concert to prepare their graduates for success. This is especially true in a discipline with distinctive requirements for routine technical expertise and non-technical competence in areas including credibility, honesty, and ethical awareness immediately upon graduation as there is evidence that student and faculty perspectives differ on key issues, such as academic honesty (Braun & Stallworth, 2009). Generally speaking, students and faculty are both aware that a serious gap exists in what constitutes academic misconduct and how likely it is to be carried over in the professional world; the same holds true with situations giving rise to potential disciplinary notices. Students lack the experience of contextual real-world cases and have shown an inclination to be more tolerant in interpreting various behaviors, particularly in the large gray zone area.

The results (Q19) of this study revealed that both student populations felt strongly about the importance of honesty. This is particularly interesting in that it contrasts strongly with the results of vast amounts of research conducted on academic dishonesty, whereby numerous studies have reported that honesty is lacking and academic dishonesty is on the rise. Based on Canadian and American studies, most faculty know that cheating is on the rise and can occur while taking supervised examinations, copying or obtaining unauthorized help while completing out-of-class assignments (both individual and group) or may involve plagiarism by a student completing an individual assignment (McCabe & Trevino, 1996; Leonard & Lebrasseur, 2008; Brown, Weible, & Olmosk, 2010; Burton, Talpade, & Haynes, 2011). In addition, this also contrasts responses to questions in Research Objective #3 pertaining to preferences to working independently. Specifically, Q5 suggests that students prefer to work in teams, even if the assignment is worth no marks and is valuable for their learning outcomes. The Chinese student population was in greater agreement with this statement suggesting there may be cultural differences in the interpretation of academic misconduct. Faculty who are teaching with the assumption that all students are on the same cultural learning curve are jeopardizing the career and success of these future professionals. Today there is more responsibility on faculty members, especially in light of the multi-cultural structure of the classroom, to explain what the expectations and practices are as well as the consequences, should such dishonest practices occur. They have a responsibility to bridge the gap by breaking down the barriers created by national norms, however sensitive and politically incorrect the exercise may be. In increasing multicultural classrooms and work environments this also means taking into consideration the differences in perspectives between cultures (Prokofieva, Jackling, & Natoli, 2011).

By the same token, employers' expectations are shown to not always align with students' perceptions. Students are longing for basic technical skills but would also like more emphasis placed on personal and professional development such as professional attitude, motivation, teamwork, and leadership, traits representative of the stage at which they are in their professional lives. Employers are looking for a skill set composed of business awareness, critical thinking, and basic accounting competence as well as a whole slew of oral and written communication skills representative of the interdisciplinary requirements of the profession (Kavanagh & Drennan, 2008). Although there is some overlap in expectations, it is obvious employers are looking for more readiness from young accountants to step into the global professional workforce with basic and generic skills that are generally expected from more mature and seasoned individuals (Klibi & Oussii, 2013). It may be that professional bodies will have to revisit this file to make sure that appropriate real life training is gained before accessing the profession, particularly in cross-cultural situations where role model, diversity training, and performance evaluation in intercultural settings are keys to the reputation of the accounting profession (Wells & Ross, 2012). The various stakeholders have to work in sync to make sure emerging accountants are equipped with this new level of intercultural competence, be it technical or generic. This task however, may prove to be challenging to implement at the higher education level due to increasing class sizes which makes it difficult to apply methods suitable for teaching the "soft" skills required by employers.

8. Concluding Remarks

The complexity of teaching and training tomorrow's accountants requires evaluating its effectiveness from all facets, including the perceptions held by students. Increased student diversity, classroom sizes and pressures from professional bodies necessitates continuous curriculum review. The results of this study aim to incite educators to remain dynamic in their teaching approaches, but also acknowledge that several limitations exist. These limitations include collection of data at one point in time versus multi-year data collection. Similarly,

students' perceptions may change over the course of their studies so temporal evaluations may provide more insight.

As a result, opportunities for further investigation exist including comparisons of recent graduate, educator and employer perceptions in different cultures. Over the past few decades, universities have made significant efforts to understand the needs and implement changes to curricula in the hopes of better preparing accounting professionals so they may not only be successful technically, but also adhere to codes of conduct and ethical principles promoted by professional accounting bodies. Understanding the perceived differences between cultures with respect to academic expectations and experiences can help educators to meet this challenge with more well-informed multi-cultural and global approaches and strategies. No stone should be left unturned when the integrity of future corporate financial information is at stake.

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