

**Chinese CPA Examination -
Analysis from a Foucauldian Perspective**

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Abstract

The purpose of this paper is to consider the effects of an accounting education acquired by attending a Chinese cram school on their graduates in Foucauldian terms: their normalisation, examination, discipline and subjugation.

A triangulation of methods was employed to gather empirical data including participant observation, interviews with students and analysis of documents. Attendance was, therefore, necessary at a cram school and interviews were conducted with students and students from other cram schools. A first person voice is employed to report the findings.

The key finding is that at a Chinese cram school, teachers focus on teaching how to answer the most probable examination questions. Students are not encouraged to ask questions but to rote learn possible answers. The result is that the breadth and content of the curriculum does not move beyond this narrow purpose.

The implication of such a popular means to achieving a Chinese accounting education is that students will graduate with few “soft skills” or critical abilities but will be trained in “obedience” and a particular range of technical skills.

The novelty value of this paper is in its theoretical approach married with authors’ experiences of the Chinese approach to resolving its dearth of qualified accountants.

Key words: Chinese CPAs, Foucault, Examination, Subjugation, Observation, Normalisation.

1 Introduction

Cram schools are everywhere in China and have the purpose of providing technical education on an after-hours or weekend basis. This paper explores the function and pedagogy of a cram school and asks: what kind of education takes place in a cram school, how is it delivered, and what are the student experiences and expectations?

By contrast to the cram school approach, some writers (Albrecht and Sack, 2000; Sundem, 1992; Williams, 1994; Lin et al, 2005) argue that accountants need to be more than bookkeepers and take on a role as interpreters, communicators, critical evaluators and information providers. On the other hand, Yee (2009) refers to the cultural environment of China, where due to the influence of Confucianism, society is set-up on the basis of unequal power. Others support this view; observing that Confucianism requires that members of society should observe the hierarchical order (Chow et al, 1995) or that harmony would be achieved if each member of the society honours the requirements in the role relationship (Bond and Hwang, 1987). Yee (2009) points out that “Such traditional thinking is still reflected in modern day China” (p. 79).

The paper sets out to show that much of what was observed as educational practice, also confirmed by students from other cram schools, reflects the Confucianism heritage especially with regard to respect for hierarchy and a duty of obedience. Students are disciplined by the process of examination to learn and re-produce answers. Although this process is well rehearsed is it educationally sufficient for the accounting needs of China which has recently adopted IFRS? Thus, the papers central purpose is to analyse the cram school experience in terms of meeting the interpretative and critical skills needed by modern accountants.

With her growing economy China is experiencing a surge in demand for accountants. The ubiquitous Cram schools are a popular route to becoming a professional accountant in many countries but China has a special demand for cram school education because of the critical shortage of qualified Chinese Certified Practicing Accountants (CPAs). The importance of their function in supplying China's growing need for more accountants should not be under-estimated.

To frame the study, the paper considers the cram school phenomena from a Foucauldian perspective as an education system which imposes its own values on students and where the focus is on learning "the truth" in terms of passing examinations by calculating the one correct answer. Using a Foucauldian theoretical lens to ask: what strategies of power are employed in the classroom to deliver a certain kind of accounting education? What is the role assumed of the teacher, the student and the examination?

To ascertain answers to these questions, the method adopted is a form of qualitative triangulation: participant observation, student interviews and document analysis – the latter being from examining the teaching notes and text book made available to the cram school students. A first person voice is used to report the empirical findings to reflect the essentially subjective nature of participant observation and to tell a story capturing the feelings of the researcher.

The primary purpose of this study is to observe a Cram School in action and experience the pedagogy employed. To learn the experience of other students at the Cram School ten interviews were conducted among the other class participants. The qualitative research principle followed is to conduct interviews until the topic is exhausted or is "saturated". Saturation arises when there is no point in conducting further interviews

as all probable motivations have been identified and only repetition would result (Morse, 1995).

The students chosen for interview were on the basis of the following criteria of sameness and availability (being students that had not disappeared during the breaks and seemed unoccupied by other distractions) and difference (employment status and age) to aid comparability but also to provide for the possibility of interesting contrasts.

The paper is organised into five sections. First, provides a background leading up to current status of Chinese education in the discipline of Accounting; the significance of Confucianism in the roles played by teachers and students; the development of the accounting profession and the problems associated with moving to principle based IFRS. Second, the literature is reviewed relevant to Chinese accounting education and in particular to highlight the gap in the Accounting literature concerning cram school education from a participants' perspective. Following the literature review is presented a short method section before the narrative reciting cram school experiences in terms of Foucauldian concepts. Finally, there is a discussion of findings and a consideration of the implications that such findings may have on the future of Chinese and world accounting.

2 Background

2.1 Economic and accounting reform in China

China is a fast developing country and is a major force in the global economy since its "open door" policy in early 1980's. Under the "open door" policy, China's economy is transforming from a central-planned system to a more market-orientated system (M. W. L. Chan & W. Rotenberg, 1999; Chow, Chau, & Gray, 1995). These processes are known as economic reforms. As a result of the economic reforms the traditional

accounting system, based on a central-planned economy, has been gradually changed to accommodate a more market-orientated economy (Chow et al., 1995; Lin, Chen, & Tang, 2001; Z. J. Lin, X. Y. Xiong, & M. Liu, 2005; Scapens & Hao, 1995). More and more companies are seeking opportunities in China. Large Chinese are companies also exploring overseas equity markets as a mean of financing their rapid growth. The adoption of IFRS in China is important for such companies as it allows international investors to readily compare and understand the financial performance and viability of companies they may invest in (Davidson, Gelardi, & Li, 1996; Plafker, 2003).

China is undertaking accounting reforms to accommodate the economic reforms and global harmonisation of accounting practice and standards. In 1993, the Ministry of Finance (MOF) in China introduced the Accounting Standards for Business Enterprises (ASBE) and thirteen sets of industry-specific accounting regulations. This was a significant step in the early phase of the Chinese accounting reforms (R. Y. W. Tang & Liu, 1997). The most recent set of Chinese accounting standards were issued by the MOF in August 2006. This set of standards comes into effect from the 1st January 2007 (Deloitte, 2006). The recent adoption of IFRS and a more market-orientated economy increases the demand for qualified accountants in China (Yapa & Hao, 2007).

2.2 Structure of CICPA Examinations

Due to the demand for qualified accountants, the Chinese Institute of Certified Public Accountants (CICPA) was established in 1988. There are 140,000 individual members as at May 2006 in a country with a 1.3 billion population. In comparison to New Zealand, the New Zealand Institute of Chartered Accountants (NZICA) has more than 30,000 members in a country with 4 million population.

CICPA is governed by the MOF. The CICPA qualification is the preferred choice for Chinese people who want to become qualified accountants. To become a member of CICPA, candidates need to pass a number of CPA examinations. People, who have a Diploma regardless whether or not it is accounting or business-related, are eligible to register for CICPA exams. Candidates are not required to have any accounting relevant working experience either (CICPA, 2009). As a result of this, cram schools are a popular mean for candidates, particularly for non-accounting candidates, to pass CICPA exams. From 1993 to 2007, more than 180 million candidates enrolled to sit the examinations to qualify for memberships of CICPA. This equates to approximately 11 million candidates each year.

The examinations comprise seven subjects in two different levels (CICPA, 2009). Level one is basic level. There are six exams in level one, including:

- Accounting,
- Auditing,
- Financial Management and Cost Management,
- Corporate Strategies and Risk Management,
- Economic Law, and
- Taxation Law

Examinees are required to pass the six exams within five years. After they pass all exams in level one, they can attend level two which is advanced level. There is only one exam which integrates subjects from all above disciplines. Examinees have to pass this exam within five years after passing all level one exams.

The passing rate for CPA exams is relatively low. According to CICPA statistics, the average pass rate of all level-one exams is 16% from 1993 to 2007. There is a downward trend which may reflect that CPA exams are getting more difficult. The level-two examination was introduced in 2009, so there is no pass rate available as to date. Again, adding a level-two examination to CPA exams will slow the rate of qualification form membership.

2.3 The Cram School Conditioners

Cram schools are very popular across different disciplines in China. For example, there are English cram schools that designed to pass International English Language Tests (IELTs) and TOEFL etc. There are cram schools offers tutorials for secondary school students to pass University entrance examinations. There are also many cram schools offer accounting program to pass CICPA examinations and/or Chinese accounting certificate examinations. Due to the popularity of CICPA qualification and the low requirements of eligibility of candidates, accounting cram schools become popular mean for candidates to pass CICPA examinations particularly for those candidates who do not have accounting education background.

3 Accounting and Education in China: A review

The literature is reviewed in the following two parts. First, it identifies issues associated with quality of Chinese accountants with the respect to interpret and practice IFRS and possible limitations in Chinese accounting education. Second, the impact those Chinese culture traditions have on Chinese education.

3.1 Quality of Chinese Accountants and Chinese Accounting Education System

The accounting reforms impose a western financial reporting framework that is different to that in China. Western principle-based standards demand from accountants critical thinking and professional judgement abilities. By contrast, the majority of Chinese accountants are educated to rule-based compliance practices (Woodbine, 2007). Many writers share the view that the current accounting education system could hardly equip accounting students with the skills that are essential to today's environment (M. W. Chan & W. Rotenberg, 1999; Z. J. Lin, X. Xiong, & M. Liu, 2005; Y. Tang, 1997).

Lin & Chen (2000) suggest that poorly qualified accounting personnel would hinder the implementation of new accounting standards. Accounting personnel, who are trained under a rule-based accounting system, whilst they maybe suited to a central-planned economy, often are ill prepared for the adoption of IFRS which require interpretation and the exercise of professional judgement. Furthermore, Ding (2000) states that

(western) Accounting standards usually leave a large margin for professional interpretation and choice, which, in return, demands a highly developed and well-educated accounting profession. But in China, accounting regulation remains an affair of the MOF while the accounting profession is still poorly educated. Among 12 million accountants in China, less than 10% of them have got a specialised higher education qualification (Ding, 2000, p. 38).

Poorly qualified professionals and an inexperienced accounting profession in China highlights a need for improvement in accounting education (Y. Tang, 2000).

The Chinese accounting education system has been criticized as non practical, too much emphasis on technical knowledge, but weak on skill developments, rote learning and a lecturer-centred teaching approach. For example, Chan & Rotenberg (1999) find that,

"The weakness in traditional Chinese teaching is that they are quite passive with one-way delivery of lectures and test-paper examinations at the end of each semester. Such teaching

methods are ineffective at fostering the development of judgment in accounting professionals" (p.46).

Others also share this view. Liu (2006) comments,

The teacher-centred education has created a strong dependence on expert knowledge that represses initiative and creativity on the part of learners. The influence of such an education extends to an individual's adult life and shapes his/her work values and behaviour (p.9)

Lin et al (2005) conduct a survey on required knowledge, skills and pedagogy for Chinese accounting education as perceived by accounting practitioners, academics, students in China. They argue, "The development of communication, analytical, critical thinking, and problem-solving skills had long been ignored (p.151)" and find that

"...the knowledge base of accounting education in China is still quite narrow as the importance of 'broader-type' knowledge subjects has not been sufficiently addressed. In addition, skill development remains a relatively weak area that must be strengthened significantly in Chinese accounting education (p.165)".

Chen (2009) summarise a number of Chinese accounting education literatures and comments on "国内的高等会计教育基本上还是...注重知识传授，对能力培养方面的不足想象还普遍存在 (p 17)". Translated literally this means "In general, Chinese tertiary accounting education mainly focus on teaching of knowledge, but little attention has given to develop students' soft skills."

Chen also conducts research on the Chinese accounting pedagogy and the competency skills required for Chinese accounting personnel to work in an information-based environment. Chen finds that the skill sets of accounting students developed during their tertiary studies do not meet what are desired in practice. For example, students are weak in communication skills, interpersonal skills and team-work skills, which are essential skills in workplace (Chen, 2009).

China is aware of the issues in her education system and is trying to meet challenges through working with foreign educational partners and using the western teaching methods. However, some of the teaching may not be relevant to Chinese environment (M. W. Chan & W. Rotenberg, 1999; Chen, 2009; S. Liu, 2006). For example, Liu (2006) discusses the challenges facing by management education in China. She comments that despite many MBA programs, offered by Chinese universities, using western textbook, cases and teaching method, “There is no evidence to show that such approaches have successfully cultivated the creative and innovative abilities of the future manager’s abilities crucial for Chinese enterprises to compete in the global market (p. 7).” Liu argues that western teaching methods and textbooks do not accommodate local culture and the way Chinese people learn.

An empirical research conducted by Harding and Ren (2007) suggest that junior level accountants in China are less tolerant of ambiguity than their Australian counterparts. Their finding indicates that accountants with different level of tolerances for ambiguity might make different professional judgment when facing similar transactions. Consequently, it is likely to impact on the accounting harmonization in practice. Results from this research also suggest that differences in the level of ambiguity tolerance are due to methods of teaching and learning (Harding & Ren, 2007). This further illustrates the differences between Chinese and Western accounting education.

The issues in Chinese accounting education are likely to impact on the interpretation and application of IFRS in China. To understand why Chinese accounting education has been formed in this way, Chinese cultural traditions need to be explored.

3.2 Culture and Education

3.2.1 Definition of Culture

This paper attempts not to explore Chinese culture, but to frame it as a context to understand the Chinese accounting education phenomenon. Culture is a system that people share comprising a set of values and beliefs within a society. It is hard to define as some values and beliefs are not conscious. “Beliefs are indeed so deeply buried that individuals do not even know what they are” (Nias, Southworth, & Yeomans 1989 cited in Bush & Qiang, 2002, p. 184). The ways people think and behave are heavily influenced and cultivated by the culturally shared values (Kirkbride, Tang, & Westwood, 1991). Therefore, understanding of culture is a key to comprehending social phenomena and human behaviours within that particular society. An accounting community is a cluster within a society. Thus, as a part of social phenomena, the profession is also influenced by local culture (Chow et al., 1995; Hofstede, 1980). The Chinese accounting profession and the state exhibit a “father and son” relationship as pointed out by Helen Yee (2009). “Father and Son” relationship is one of five relationships involved in Confucianism, which will be explained later.

3.2.2 Overview of Chinese Culture

The essence of Chinese culture is primarily shaped by Confucianism, which was developed from the teachings of the Chinese philosopher Confucius over two thousand years ago (Kirkbride et al., 1991; Wang & Mao, 1996). They remain powerful and influential across all Chinese societies (Bush & Qiang, 2002; Wang & Mao, 1996). It is a complex system of moral, social, political, philosophical and quasi-religious thought that has had tremendous influence on the culture and history of East Asia (Yao, 2000). This philosophical tradition forms the basis of the moral, intellectual and social system in

China. The most distinguishing feature of Chinese culture as shaped by Confucianism is the emphasis on a harmonious society and appropriate arrangement of interpersonal relationships (Hwang, 1987). Kirkbride et al. (1991) extract a few key 'themes' of Chinese culture from a number of empirical studies. "These include: harmony, collectivism, conformity, power-distance, holism, contextualism, time, face, shame, reciprocity and *guanxi (social relations)* (p367)." All these "themes" are inter-related. The paper examines those themes that are most relevant to Chinese accounting education and the accounting profession. The significant themes include harmony and collectivism, conformity and power-distance, face and shame.

3.2.2.1 Harmony and Collectivism

The notion of harmony is central to Confucianism. It emphasizes harmony between man and nature, between man and heaven, and between man and man. According to Confucian's 'Doctrine of the Mean', individuals are urged to "adapt to the collectively, to avoid confusion, competition and conflict, and to maintain inner harmony" (Chan 1963 cited in Kirkbride et al., 1991, p. 367). Chinese culture is often described as collectivist (Hofstede, 1980; Watkins, 2002), a feature which is interrelated to the concept of harmony. Harmony cannot be achieved by one individual. The emphasis is on the continuation of harmonious relationships within a family, a local community, and a society (Ho, 1979; Hofstede, 1980; Kirkbride et al., 1991; *A Source book in Chinese philosophy*, 1963; Yao, 2000).

Collectivism is primarily reflected by the close ties within each family. A family is the most important group to an individual (Hwang, 1987). Family is not only limited to the immediately family, parents and children. The Chinese concept of family is broader than

that of the western nuclear family and includes other relatives and members of the local community. A family normally embraces multiple functions including economy, religion, education, and recreation. Through the multiplicity of functions, most individual needs are met within the broader family (Chow et al., 1995; Hsu, 1967; Hwang, 1987). In Chinese societies, “the notion of success needs to be re-interpreted in a collectivist framework that may involve others, the family, peers or even society as a whole”(Watkins, 2002, p. 69).

Collectivism and harmonisation is also reflected in the Chinese education system. A common criticism of Chinese education is the suppression of creativity. While Chinese students are effective in rote learning and reproducing knowledge, creativity is undermined (S. Liu, 2006; Watkins, 2002). Chinese education systems are primary instruments to facilitate or training younger generations to integrate into existing social system.

“No individual development is free from social control. The purpose of education is not so much to encourage individuality, rather it is to make individuals understand that they are part of a collectivity and must conform to the norms and values of the collective (S. M. Liu, 2006, p. 9)

Wang & Mao (1996), in analysing the influences of Chinese culture on education in young children, they argue that children are expected to follow the rules set up by their schools. As a result of standardised behaviour, their individual personalities are restrained. In this way, harmony is achieved collectively as children are couched into adopting uniform standards.

Collectivism is reflected in each classroom. A class is a part of the broader concept of family. Students within one class are expected to consider the collective interests of the whole class. Interruption of the class is considered to be rude.

3.2.2.2 Conformity and Power Distance

The notion of harmony requires conformity within the society. People are expected to conform to the regulations and established norms and authorities. Conformity is achieved by large power distance within hierarchical relationships. The notion of five relationships from Confucianism serves this purpose (Ho & Ho, 2008; Kirkbride et al., 1991; Yee, 2009). The five relationships are between:

1. Ruler and Subject
2. Father and Son
3. Husband and wife
4. Elder Brother and Younger Brother
5. Friend and Friend

There are specific duties applying to each party in these sets of relationships, which guide the social order (Ho & Ho, 2008; Kirkbride et al., 1991; Yee, 2009). “They naturalise the vertical and unequal relationships between persons, where the superior owes the subordinate the duty of benevolence and care, and the subordinate owes the superior the duty of obedience” (Yee, 2009, p. 79). This means that in each type of the five relationships the superior knows what is the best for the subordinate due to their experience and role, the subordinate should be obedient to superior.

These hierarchical relationships facilitate a larger power distance in Chinese society. The “natural” order of power relationships regulates people to behave in the way to maintain harmony in the society. If conflicts rise, the subordinates who possess less

power in a relationship are expected to compromise and to accommodate their superiors' wishes (Kirkbride et al., 1991).

In the educational context, the relationship between teacher and student is very much modelled on the father and son relationship (Ho & Ho, 2008; Watkins, 2002). Ginsberg (1992) comments that “a lecturer in China is an authority figure (p 6)”. The teacher is the centre figure in the classroom. He or she possesses power over his or her students. Students are expected to be quiet, not to ask questions or interrupt the class as it is considered rude (Watkins, 2002). Hennock (2009) comments that foreigners who stay in the US to study Mandarin sometimes gain fluency faster than those who study in China. It is because that typical language classes in China emphasize memorizing written characters rather than practicing speaking.

“Blame it on Confucius, who emphasized deference to ones’ elders and teachers. His influence still haunts China’s education system. Instructors are expected to talk and students to listen. But this isn’t how the brain learns languages, says Lance Knowles, a neurolinguistics specialist who designs vocational language courses. His recipe for fluency is the opposite of the Chinese collegiate method: it stresses listening and speaking, with as little exposure to text as possible, since he says that idles the relevant brain centers. (Hennock, 2009, p. 41)”

The hierarchical relationship between students and teachers break up the communication from students to their teachers in the class.

3.2.2.3 Face and Shame

Face and shame are interrelated with each other. Face means dignity, prestige, honour and pride. Ho (1976) explains “Face” as: “The concept of face is clarified and distinguished from other closely related constructs: authority, standards of behaviour, personality, status, dignity, honour and prestige” (p 867). If face is lost, people feel very embarrassed, humiliated and ashamed (Ho, 1976; Hwang, 1987). It has universal

applicability, but can be argued it has more salience in Chinese societies (Hwang, 1987; Kirkbride et al., 1991). It is because collectivism places the value of family higher above an individual, family honour is highly regarded. If an individual loses face, it may cause the family to feel ashamed.

Some commentators including Benedict 1947 and Hsu 1949 suggest that Chinese culture can be regarded as a “shame” orientated culture, where shame refers to an event when people fail to behave in a way comparable to social norms (Kirkbride et al., 1991). Loss of face is a very serious matter. “Among the Chinese, shame is a hyper-recognized emotion... Chinese children use the term shame as one of their first emotional words early in development” (Mascolo, Fischer, & Li, 2003, p. 382).

Confucian heritage culture also has a strong emphasis on education. Therefore the “pressure to succeed academically is there for all children irrespective of the parents’ educational level and is very much a matter of family face (Watkins, 2002, p. 69)”. “A” students in China “gain face” and their families feel proud and “have face” through their children’s academic success. On the other hand, students that do not do well, suffer “loss of face” and feel ashamed, as are their families.

In order to keep harmony, people try to avoid “loss of face” or make others lose face. “Saving face” for each other is an implicit behaviour in the society.

“The adoption of face-saving behaviour in conflict situations is valued as a means to maintain a sense of harmony. The Chinese view it is shameful to disturb group or interpersonal harmony; a sensitivity that is ensconced in the culture and which is developed and reinforced through childhood rearing practices based upon shaming techniques and group loyalty” (Kirkbride et al., 1991, p. 369).

Some common strategies of saving face include: avoiding criticizing others, especially superiors; using circumlocution and equivocation when they do not want to answer

questions; avoid public attention and trying to be quiet (Hwang, 1987, p. 962). When people save others face, they also save theirs in case their comments are incorrect or the recipients take them negatively.

The open door policy brought together Chinese traditional culture with that of the west. For example, under the influence of western culture, some Chinese parents accept some western values such as promoting self-interests and choice while encouraging creativity. As a result, Chinese preschool education programs offer various interests class including oral English, painting, dancing etc. However, at the same time, many parents still uphold the traditional values of family honour and the concept of face. If their colleagues or friends send their children to learn the piano, their children should do it too. Eventually they are the ones who choose what to learn for their children regardless of what the children wanted. Most children do not have time to enjoy childhood, but spend most of their time in different interest classes (Wang & Mao, 1996). This still reflects the traditional culture that parents know the best for their children and should make decisions for them. It also indicates that parents are trying to “gain face” for the whole family through demanding their children to learn more. As commented by Yee (2009) although modern China is opening to western culture, the traditional values from Confucianism are still reflected and followed in the society.

All the above Chinese traditions are inculcated into Chinese education system. Biggs & Watkins (1996) argue that Chinese students “shared a Confucian cultural heritage that influenced their attitudes to and methods of learning ...we do believe from the research evidence that many Chinese students – because of their cultural heritage – approach education in different way from most Western students” (p.73).

Although there are many researchers writing on Chinese accounting education and recognise the traditional culture has strong influence in it, there are few studies that focus on cram schools education as having a significant part of accounting education. The question is what kind of teaching approach is employed in a cram school and whether such an approach can equip students with the skills to apply IFRS. The findings from this study will inform discussion on cram school education in China and explore how its teaching approach may impact on the quality of Chinese accountants.

The examination system as an essential part of the Chinese education system is derived from Imperial examination in ancient China. It offers male adults a chance to become officials regardless of their family background. It was the only way for ordinary people to change their status and glorify their family. It mainly tests candidates ability to memorise literature and recite classical texts and to the use them to arrive at their own opinions. It does not encourage challenging any prior writers thinking and philosophy (Tubilewicz, 2006). This system also inculcates the belief of Confucianism and a culture of venerating academic achievement. To understand how Chinese culture operates to control and inculcate disciplines, we make use of Foucauldian insights into strategies of power.

4 Theoretical Framework

4.1 The Notion of Discipline and Disciplinary Power

Foucault (1995) starts by showing how torture and public execution were used in monarchs as means to manage people and as ways to demonstrate their sovereign power. Torture and public executions were abandoned during the changes in penal procedures in France during the mid-eighteenth and mid-nineteenth centuries coinciding with the growing influence of humanistic virtues of reason and justice as well as the 1789

French Revolution (Danaher, Schirato, & Webb, 2000; Prado, 1995). According to Foucault, the abandonment of monarchical torture disciplines is not a result of being more humane. He argues that as industrialisation and urbanisation were getting more and more complex, “the old feudal power was being replaced by a new form of ‘micro-physical’ power which he associates with discipline”(Danaher et al., 2000, p. 49).

Thinking about the word “discipline” for a moment, it has two meanings. First, it associates punishment, for instance with correction - such as making children behave in a proper way or be obedient; or it can mean self-training - doing something regularly, such as to run five kilometres every morning. Secondly, it also means an area of knowledge. Foucault believes that discipline and knowledge work hand in hand to make us certain kinds of people (Danaher et al., 2000). The process and system that people develop from a preliminary understanding to an advanced level of a specific area of knowledge makes people become experts. For example, if people want to become a dentist in New Zealand, under the requirements of Dental Council of New Zealand, people need to have qualifications related to dental therapy, and then register with the Dental Council of New Zealand to qualify for a Practicing Certificate, etc. The process of moving from studying dental therapy to dental specialist level is long and gruelling. Despite this, people still push their ways through the process to become a dentist. As results of this, they may feel good about their achievement and enjoy their social status and financial rewards. “Discipline ‘makes’ individuals; it is the specific technique of a power that regards individuals both as objects and as instruments of its exercise” (Foucault, 1995, p. 170). The process or system involves a disciplinary power that compels people to subjugate themselves into it.

“Discipline may be identified neither with an institution nor with an apparatus; it is a type of power, a modality for its exercise, comprising a whole set of instruments, techniques, procedures, levels of application, targets; it is ‘physics’ or an ‘anatomy’ of power, a technology. (Foucault, 1995, p. 215)

Disciplinary power is often quiet and can be exercised by individuals to themselves subconsciously. Foucault (1995) maintained, “Disciplinary power is exercised through its invisibility at the same time it imposes on those whom it subjects a principle of compulsory visibility (p187)”.

4.2 Docile Bodies

Foucault (1995) uses the training of soldiers to illustrate human’s bodies can be changed to adapt to different tasks and life style. He thinks that bodies are objects of power and can be used, transformed and improved through disciplines, “...discipline produces subjected and practised bodies, ‘docile’ bodies (Foucault, 1995, p. 138). For example, a pianist is willingly to put great amount of effort to long, arduous, often repetitive, and physically demanding practice to master the discipline, so he or she can become a better or a more famous pianist. Through the long process, he or she has to discipline his or her body to practice daily even when he or she doesn’t want to do so. As results of the demanding practice, his or her body adapts is conditioned to practice piano daily after years of training. This is what Foucault called “docile bodies”. A healthy body can adapt to new life style or work. Another, more obvious example is that people turn up to work on-time. Their body is disciplined to arrive at work and leave as scheduled.

Human beings are not born with discipline, but can be trained. The techniques that used to discipline people are called “the means of correction training” (Foucault, 1995), which includes (1) hierarchical observation, (2) normalising judgement and (3) the examination (Gutting, 2008).

4.3 Normalisation

One distinctive feature of modern societies is what normal people do or do not do based on social norms. Members of a society have to follow these certain norms or expectations of people's behaviour to be good citizens. Otherwise, they are considered as "abnormal" abnormal may include criminals, the insane, or even the house-husbands where the social norms expect that males are the bread-earners for their families (Leitch & Motion, 2007).

“... in a sense, typical of a social system in which the economically advantaged are seen as normal and good, while the economically disadvantaged can be regarded as being abnormal and bad” (Danaher et al., 2000, p. 60)

A society accepts people who are normal, and expels the abnormal. “The power of the norm appears through the disciplines” (Foucault, 1995, p. 184). The most obvious example can be seen in education systems. For example, in China, some secondary schools classified students into different streams based on their grades. Different schools have different approaches of doing this. Some schools take the “bad” students (based on their total marks in the previous exams) and put them into one or two lower streams. Students in those “bad classes” are punished and are likely to feel be humiliated, particularly under Chinese “face and shame” culture as discussed in section 3.3.2.3. If these “bad students” study harder and get higher marks in the next term, they can be put back to normal streams again. In this way, students are corrected to study hard to gain good marks. It also has a warning effect for the rest of the students. If they do not study hard, they may be put into the “bad” classes and labelled as “bad”.

Other schools do it even more brutally. They rank all students in the same year based on their marks. The school then group students into different streams based on their ranking, so they will have the best ones, very good ones, good ones, not so good ones and very average ones and bad ones. In this way students are normalised through both humiliation and reorganisation. The bad students are punished for their low marks, whereas the good ones are rewarded as they have better marks. By doing these, students are disciplined to study hard to avoid to be punished. Those students who are not good may be “corrected” through the punishment, which is being put into lower streams and suffer the humiliation. “In discipline, punishment is only one element of a double system: gratification-punishment” (Foucault, 1995, p. 180). The systems employed in Chinese schools gratify the normal and punish the abnormal. “In short, it normalises (students)” (Foucault, 1995, p. 183). The power of normalisation is to impose homogeneity – being normal.

4.4 Examinations

In the previous section, the example shows that how some Chinese secondary schools classify their students into different streams as a disciplinary technique to normalise them. The classification is based on the total marks that students have scored from previous examination. It is through examination students are differentiated as excellent, good, not so good or bad. The hierarchies of students become visible. Therefore, examination as a mechanism differentiates people into a visible hierarchy, subsequently, they can be judged by their ranking (Foucault, 1995). As Foucault point out, the examination is a disciplinary technique that combines hierarchical observation with normalising judgement. Through examination system, students are classified and grouped based on their performance.

Examination is not only used in education sector, but also commonly used in professional qualifications, public sectors and recruitment process. Examinations differentiate people into hierarchies and their hierarchical position can be observed by the public. People who are in lower or unfavourable hierarchies are under the pressure of being seen as less than normal. If people do not put sufficient effort to prepare for examinations, they will be punished for not getting the qualification or position they wanted. The process of preparing for the exam can be unpleasant experiences for many people. It requires time, effort and commitment. The preparation for exams can be regarded as a gentle punishment. This probably why Foucault says that “(examinations) is a normalising gaze... that makes it possible to qualify, to classify and to punish” (Foucault, 1995, p. 184).

Disciplinary power works through the whole exam process. People have to discipline themselves to commit to preparation of exams. They have to learn the particular subject and knowledge related to the examination regardless whether it is an area of their interests. They have to sit in the examination writing their answers under time pressure. If they fail, they may want to go through the process again to be “fixed” as normal.

Overall, modern discipline is a strategy of power that differentiates people who fail to meet requirements and expectations. It controls and regulates people’s behaviour in modern societies. Few researchers employ this notion into Chinese accounting education. Although, Foucault’s notion of disciplinary power is derived from western history, it explains how the examination-orientated accounting education systems work effectively in a Confucianism-heritage culture.

The following section is written in first person as it is based on the researcher's participant observations as a student in a Chinese cram school that offers the CICPA examination programs.

5 Methodology

The aim of this paper is not to test or prove a theory but to show how by inductive analysis of social interaction, Foucault's concepts may be applied. This study employs a triangulation of methods: participant observation, interviews and data analysis.

5.1 Participant Observation (PO) in a cram school

PO enables the researcher to study first-hand, the experience and behaviour of the subjects. It is also give opportunities for researchers to talk to the subjects about their feeling and thoughts (Taylor & Bogdan, 1998). PO is employed for this study to investigate the pedagogy employed in cram school, the dynamic of the class, and behaviour of students and teachers.

PO data is obtained as events occur and are generally more reliable and free from respondent bias. It is easier to note indirect influences, such as personal space, human traffic, people who stand out, physical and verbal behaviours and appearance. The chief drawbacks of PO are: the PO must be physical present, collecting data is slow and taken over a long period of time (Sekaran, 2003).

With regard to the overt/covert distinction which is central to PO. The PO was in a sense covert but only to a degree that no one was interested to ask. In this way, data collected is likely to be true reflection of reality (Bryman & Bell, 2003). There was no problem of access to cram school other than fee paying and because participants were unaware of being studied there was no problem of reactivity.

5.2 Interviews with students

Interviews are undertaken to capture human experience as described from a first person account. The structured open response interview is used because there was always uncertainty about what and how much information participants would be able to provide (Cassell & Symon, 1994).

Interviews with students are conducted to find out their feelings and thoughts about the cram school and the CICPA examination. The researcher interviewed other students without making known her role as an observer. Interviewees are collected at random, determined by who was close by and seemed available to talk to the researcher.

5.3 Documents Analysis

PO involves an inductive approach. “Data are disassembled into elements and components these materials are examined for patterns and relationships sometimes in connection to ideas derived from the literature, existing theories, or hunches that have emerged during fieldwork or perhaps common sense suspicions (Jorgensen, 1989 cited in Cassell & Symon, 1994, p. 110)”. The researcher takes notes of students’ behaviour and some class content. Later the researcher wrote up a summary for each day she spent in cram school. Data collected from observing the cram school are analysed according Foucauldian terms. Both narrative and non-verbal cues from interviews are analysed and interpreted according to the applicable theory.

6 Finding

6.1 *Traditional Class-setting*

I enrolled a cram school that offers CICPA examination programs in Beijing, China in July 2009. I enrolled as a normal student. Class was scheduled during the weekend as many students have full-time jobs. The class starts at 9am and runs through to 4:30pm with one hour lunch break. It was humid and hot summer during that time in Beijing.

When I got to the class on Saturday morning, a program administrator who was sitting at the entrance of the classroom asked me for class pass. I was not given one when I enrolled. Therefore I had to show them my identification, so they would give me the teaching notes for the day and asked me to sign my attendance. And then the administrator allocated me to a seat occupied by someone else. The student was asked to move to the next seat, so I could sit there.

There were about forty students in the classroom in the first week. The number of students was reduced in the second week. Every student has one textbook for each topic, which is published by CICPA annually and the teaching notes for the class.

The classroom is equipped with a laptop, a projector and a video camera. The video camera was set in front of the teacher and used to record the session. Apart from that, the teacher does not use other facilities.

The class-setting is very formal. The teacher is the centre of the class and is the only one speaking. Students remain quiet and presumably listen to what the teacher says. Based on my experience from primary school to college years in China, the classes are always

set in this way. In this particular cram school, the teacher was sitting in front of the classroom and was reading through his teaching notes. Students were quiet and sitting behind their desks and underlying what the teacher was reading. There were no questions asked by students. The teacher did not invite questions either. There was very limited interaction between the teacher and students.

The teacher is a CPA himself, who also has a Master degree with many other qualifications including Certified Tax Agent, Certified Public Valuer, and Securities market certified accountant. Despite all qualifications of the teacher, the teacher himself did not possess much charisma or energy, which could help to draw students' attention. Reading through his teaching notes was the only method employed during the whole day. I recognised, despite the dry monotone of his voice reading through the notes, his approach was very technical-orientated. With no interaction between the teacher and students, it was not surprising the students would lose concentration particularly on a hot afternoon. I started to look around as I lost my interests in the teaching. I felt that I was not the only one feeling the class was dry and uninteresting. I noted many students fell into a sleep on their desks, some of them were texting during the class and a few students went out to the classroom to answer their mobile phones. During the first break, I interviewed a few students about their experience in the cram school. They commented that the teacher was very good at putting students to sleep, meaning the class was boring. In the lunch break, many students had lunch in the classroom and then had a short sleep on their desks. They looked tired. However, they had to be there even if they did not learn much from the class and the class was boring. They told me that if they did not attend class at all, they would suffer guilt about being absent.

6.2 Exam-orientated teaching/studying approach

The teaching approach is highly exam-orientated. In the beginning of each chapter of the teaching notes, there is a table that summarise how many marks and what kinds of questions have been tested from 2006 to 2008 for this particular chapter. The following is an example from the teaching note chapter two - financial assets (p 5).

Year	Total	Multiple choice (single answer)	Multiple choice (multi answer)	Calculation & Accounting treatment	Integrated Questions
2008	8 marks	-	8 marks	-	-
2007	4 marks	2 marks	2 marks	-	-
2006	2 marks	2 marks	-	-	-

The teacher then estimates what kind of questions and how many marks could possibly be asked in the exam this year. He often emphasises it is crucial to practice many exercises:

“You must practice a lot of questions before the exams and at the same time you need to summarise formulas and formats to approach different questions and learn the answers by heart. Hence, you can immediately apply the answers when you see similar questions arise in the exam. (Translated literally)”

“Learning answers by heart” appears to be the most effective way to pass CPA exams.

The student magazine provided by the Cram school also adopts this approach. It reads, “there are totally 32,000 words in accounting exam. The exam is to last 210 minutes, which means that the reading speed needs to be 152 words per minute without answering any question (Translated p19)”. It also says that there are large amount calculations involved in different types of questions including multiple choice questions. This implies examinees should know what the question is asking even without reading it fully and answer it immediately. Without sufficient practice of numerous exam questions and memorialising possible answers, it is difficult to pass CPA exams. In addition to the

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emphasis on practicing questions, the cram school also predicts exam questions. For example, they provide a table with a list of all topics for auditing (p25). Next to each topic, they estimate a percentage of how many marks are likely to be tested for that particular topic. During the class, the teacher also mentions who are the exam-makers, and what kind of questions they are likely to ask.

6.3 Study plan

Apart from exam-approached teaching approach during the classes, the cram school also designs a study plan to suggest students how to study at their own time. The following table is a study plan suggested in the student magazine (p17). This study plan is designed for students who are going to attend five exams in October 2009. The term “important topics” in the table means the likelihood of a particular topic to be tested.

Period & Days	Suggest study hours	Study Plan
From the end of February to mid of April (47 days)	Minimum reading time 5 hours per day (Accounting 9 days, Financial management 10 days, Taxation 10 days, Auditing 10 days, Commercial Law 8 days)	Skim through text books to understand the overall structure.
From mid of April to the end of July (84 days)	7 hours per day (Accounting 16 days, Financial management 18 days, Taxation 16 days, Auditing 18 days, Commercial Law 16 days)	Read textbooks thoroughly, be aware of the important topics, practice examples and trying to memorise.
From end of July to end of August (33 days)	7 hours per day (Accounting 8 days, Financial management 7 days, Taxation 5 days, Auditing 8 days, Commercial Law 5 days)	Emphasis on important topics, practice them with examples (may from both the textbooks and past exam questions). For anything that is unsure, solve it immediately.
From the end of August to exam	7 hours per day (Accounting 5 days, Financial	Practice exam questions, focus on the topics that must be in

(17 days)	management 4 days, Taxation 4 days, Auditing 4 days, Commercial Law 4 days)	the exams.
Two days before the exam	N/A	Reviewing topics must be in the exams, research information about the exams

It is a very demanding schedule for examinees, particularly when many of them are full time working and have no accounting background. On the other hand, it is an effective way for them to pass the exams.

6.4 What the Students Say

I interviewed ten female students in total during the 5 minute breaks and lunch break.

Three of them were still studying, the rest were working. I did not interview any males as they looked very serious and unapproachable. However, even with females, I found it was difficult to get interviewees express their opinion openly. For example, I asked the lady who sat next to me (she was the lady who had to move to another seat when I came in) what did she do. She told me with her little unfriendly voice “an accountant”. I followed up with “how long have you been working as an accountant?” “What kind of accounting job do you do?” However, she did not disclose anything to me other than “very long” and “just accounting job”. She was a mature lady and I assumed she was in her 40’s. She studied accounting in university. She said it was very different with what she learnt in university. To me she was very enclosed and unreachable.

I went to buy lunch with another two ladies. They were younger, one was a student and the other was just turning 30. They look more outgoing. The lady, who was just turning 30, was doing administration job without an accounting background. Again, she dismissed my further question regarding the current job she was doing .When I asked her why she wanted to be a CPA, she said that “I just got so much time to kill at work.” And

then she turned to the other girl and complained about their audit teacher. I thought doing CPA exams because having nothing else to do? What an expensive and painful way to kill time. What was even more interesting was that I got the exactly same answer from the other three ladies as well.

Out of ten interviewees I only met two girls, both who were still students that were more open to me. I interviewed them separately and they did not know each other. They had not been accounting students at university. They thought that a CPA qualification is something that can make their CV stand out and some accounting knowledge would also be useful in other business positions as well. One of the girls seemed confident about the exams even when I mentioned the low pass rate of CPA exams. She dismissed my caution by saying that, "It may be hard for people who are working. However, for students, as we are very used to exam-orientated system, we know how to study for exams." It is interesting that her response was centred of the techniques of examination rather than on a broader accounting education.

Overall there are very limited interactions among students. Only a very few students talked to a couple of people they knew, while most remained alone and enclosed to strangers. There was no one who approached me unless I approach them. The two students were more open as they are still young, more idealistic and have not been yet been constrained by a demanding working environment. Other students, although polite, were reluctant to respond to my questions. Overall, key findings through participating the cram school are (1) the class setting is very traditional with one-way delivery approach. The teacher has limited interaction with students. (2) The teaching approach employed is highly exam orientated. The teaching notes and study plan also reflect this approach. (3) Candidates recognise the high profile of CICPA qualification and expect to learn the techniques to pass the

examination. (4) Students tend not to socialise with each other and reluctant to response to questions. Although the examinations are technically difficult, many people are willing to learn the necessary exam techniques and to study hard to pass. The following section will analyse these findings using a Foucauldian lens.

7 Reflection and discussion

7.1 Discipline and normalisation through CICPA examination

According to Foucault (1995), in modern western societies, people are disciplined or managed by “micro-physical” power, which he calls “discipline”. This notion also applies to Chinese society. When people choose to qualify for the CICPA, they become a subject of disciplinary power that is in the form of examination. The process of CICPA examinations has invisible power over candidates, which is exercised by candidates to themselves. The process forces candidates to discipline themselves to work hard to pass the exams.

The notion of face and shame magnifies the effect of the examination and promotes normalisation in Chinese societies. The importance face and shame in China places high pressure upon people to work hard to be successful in a highly competitive environment. People strive to maintain or gain face for themselves and their families. The more qualifications people have, the more “face” they gain. In Chinese society, having face is the desired norm. CICPA examination provides a means for people to gain face, which creates an ideal “norm” in Chinese society. If they fail in the exams, they will lose face, cease to be normal and fall into the abnormal class. The examination serves as a technique to separate the normal and the abnormal. The power of normalisation imposes on people a need to maintain face by studying hard to pass exams.

Cramming prepares students for the exams and becomes a process of training docile bodies. The examination-focused approach places emphasis on rote learning and memorising answers of exam questions. Most candidates are likely to feel familiar with this approach as they have been trained to adapt to exam-orientated teaching since primary school. It is an approach that drives them to dedicate their time and energy to learn answers even it is tedious and difficult. The study plan in section 5.3 can be an example for them to follow. The goal is that through the repetitive exercises, their bodies become docile and adapt to the daily repetitive learning of answers to exam questions.

7.2 Power Dynamic in Class-setting

The concept of normalisation also applies to hierarchical relationships. The formal class setting typically reflects “the five relationships” in Confucianism culture. A large power-distance between teachers and students is portrayed. The expected behaviours in the hierarchical teacher-student relationships are social norms. It is normal for teacher to be the centre of the class and students are expected to be quiet and listen to the teacher. Normalisation sets standards so firmly that failure to follow these standards can be regarded as abnormal.

Foucault believes that power produces resistance to itself. Although students show the signs of passive resistance; such as sleeping on the desk and playing with their mobiles, they still attend class. Their Confucian inculcated souls have made it a norm to attend class since primary school. Their minds have already disciplined their bodies to be subjugated to the power of the examination system. Their resistance to power could only be in a passive form, which reflects their powerlessness in this educational setting.

7.3 Reflection on interviews

This section is a reflection on interviews undertaken and is analysed in terms of a Chinese cultural background.

I could not get much information out of my interviewees despite trying to build a friendly rapport. Two factors may explain this lack of rapport. First, “face-saving” strategies (in section 3.2.2.3) determine their behaviour towards strangers. Although, all the interviewees were very polite, their face-saving strategies could cause them to refrain from openly criticising my questions, and to answer equivocally, in such a way as to discourage further questions. Second, the short-term frame of my interaction might have contributed. I know that traditionally the Chinese do not open up readily to strangers, even since the economic reforms. The unhelpfulness of Chinese to strangers is also found in an empirical research conducted by Huang and Harris (1974). They suggest that Chinese are less helpful to strangers compared to Americans. Their hesitation in aiding strangers may result from the collectivism tradition. A Chinese person’s need for social affiliations can be fully satisfied within their family group. Their primary social obligations are to help people who belong to their family group, and, according to these values, it is not necessary for them to help strangers (Kirkbride et al., 1991).

7.4 Confucian concepts explained in terms of Foucauldian concepts and strategies

Our finding suggests that in contemporary China, the Chinese accounting education system is still strongly influenced by its cultural background. It is steeped in such Confucian concepts as: harmony and collectivism, conformity and the power distance, face and shame. Rigid acceptance of these Confucian concepts explains how such a large and diverse society can be managed centrally as one vast organisation.

By imposing a Western theoretical lens, we explain in Foucauldian terms, how the Confucian concepts can be seen to operate as the strategies of power. In the education system, elements of these Confucian concepts and relationships are maintained and operated to control and discipline. Thus, while Confucianism identifies what should be done in terms of harmony, or relationships, we use Foucault to explain how it is done to discipline and subjugate. Given its collectivist culture, China is not motivated to develop individuality; the objective of the collectivist culture is directed to training and disciplining people, while maintaining harmony, collectivism and social relationships.

8 Conclusion

The CICPA qualification is highly regarded in China. The examinees seek the qualification as they believe that it would enable them to live better and with more “face” in society. Having “face” also offers a sense of social honour. Teachers in a cram school offer the way to that honour. The teachers’ profile and their knowledge in the cram schools gives them power over the students. Passing demands subjugation to the teacher as well as to the demands of the CPA examination. Students must make their bodies docile and devote weekends to lengthy and tedious classes.

In the Cram School that the researcher attended, there is no discussion or social intercourse between students. The lack of formal or informal discussion of topic and course content in itself suppresses alternative versions of truth.

Under the highly examination-orientated approach, people’s creativity and critical thinking abilities are likely to be constrained by the repetitive learning of correct answers. It is a strategy of normalisation to train students to respect authorities and to accept handed-down knowledge without critical evaluation.

The problem that arises is that when Western accounting principles are adopted by China, can accountants who, by way of qualification, have learned answers to examination questions apply IFRS effectively?

Principle based IFRS require professional accountants to confidently interpret and apply these accounting principles into different contextual and dynamic circumstances. To be able to do this, accountants are required to exercise many creative skills involving: critical thinking, researching, interpreting, communicating and decision-making, etc. These soft skills normally take years to develop being the product of an interactive learning educational environment.

Shukor (2001) argues that the priority of education should be to focus on teaching students how to learn and how to think. Moreover, he advocates, trends in accounting education are towards more emphasis on a range of professional skills.

The experience of a Cram School education related in the paper clearly identifies a mismatch between an exam-orientated accounting education and such perceived professional skills required to apply IFRS. Memorising answers to questions is unlikely to be an effective way to develop soft skills for professional accountants.

The sort of education delivered in a cram school confirms that it is not meeting the soft educational needs as that the literature identifies from two perspectives. First, the quality of Chinese accounting professionals graduating by way of cram schools is unlikely to meet the judgemental needs that applying IFRS requires. Second, traditional Chinese culture is still inherent in Chinese accounting education.

We argue that deeply-rooted traditional cultures make it very difficult to adopt a western principle – based standards. However, this is not to argue that the Chinese should

discard their cultural traditions or that the well disciplined Chinese accounting education should be westernised.

Chinese accounting educators and, perhaps, the primary and secondary educators need to find a balance between encouraging creativity and fostering soft skill development without discarding social merits of harmony and discipline. Chinese standard regulators need to preserve much that is good from Chinese culture. By combining that which is unique to China with that which is best from the West, China may be able to lead the world in terms of imposing a discipline to an accounting system which is increasingly being fragmented and being used to serve selfish rather than social ends. By drawing on Confucian values, it might be possible to develop an accounting system that is underpinned by a strong cultural or moral base. It would be a useful direction for further research.

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