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Experiencing the Skills Debate in Scotland

Margaret Moore Milner, University of Glasgow and Wan Ying Hill, Glasgow Caledonian University

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Abstract
Research has detailed a perceived skills gap that points to accounting graduates lacking the communication and problem-solving skills expected by the accounting profession. Higher education funding bodies have also emphasized the need for students to develop skills, demanding that degree courses support skills development and employability. This study examines the skills debate influenced by the accounting profession, higher education funding bodies and accounting academics, detailing the parameters for the skills debate and subsequent agenda.

Academics from each university in Scotland providing accounting degrees or programme courses were interviewed to document the opinion and support for the skills debate in Scotland. The results indicate that skills are not considered uniformly by accounting's academia and that there is a political dimension to the debate that should be researched further. The findings centre on the recurring themes of the scope of skills, the placing of skills, and the politics of skills. The findings detail a complex situation in the context of diverse provision and subsequently the paper calls for more research into the nature of skills and further debate on the issues comprising the skills agenda.

Keywords: Skills; Skills debate; Skills agenda; Accounting education

Introduction
A tripartite of interests - the accounting profession, higher education funding bodies and accounting academics - have recently debated the role and placing of skills in accounting education. The accounting profession, through reviews of both practice and accounting education, has emphasized the need for student skills (AAA, 1986; AECC, 1990; CIMA, 1993; Beresford and Johnson, 1995; Nelson, 1995; IFAC, 1996). Gray and Collison (2002) refer to these reviews as reappraisals of professional syllabi and training strategies, suggesting the reviews have allowed the profession to (re)imagine or re-invent itself for the future. The Accounting Education Change Committee (AECC), commissioned by the American Accounting Association (AAA), addressed the issue of how prepared students are for a career in accountancy, in both accounting knowledge and skills (AECC, 1990; Albrecht and Sack, 2001). During their university study, students are not developing the skills necessary for a successful accountancy career, a result that has questioned the provision of accounting education and the role skills may have in accounting degrees.

In addition to the accountancy profession, higher education funding bodies have emphasized the need for students to develop skills (SHEFC, 1996) in their responses to government inquiries into higher education (CVCP, 1998; Dearing Committee, 1997). The integration of skills into higher education degrees enhances the prospect of graduate employment and therefore supports student employability (Dearing Committee, 1997; SCF, 2003).

Many researchers in accounting education have investigated the role skills play in graduateness and how student skills match employer's expectations of skills needed for a career in accounting (Williams, 1993; Zaid and Abraham, 1994; Morgan, 1997; Francis and Minchington, 1999; Hassall et

Margaret Moore Milner is a lecturer at the University of Glasgow and has been researching topics in accounting education, including the issues surrounding the skills debate. She lectures in statistics for business research at both the undergraduate and postgraduate level and in financial management for the University's MBA programme. The use of graphical displays in financial reporting and the authorship of annual reports are also research interests.

Wan Ying Hill is a senior lecturer at Glasgow Caledonian University. She teaches social and environmental accounting and research methodology. Her research interests are in social and environmental accounting, social audit, accounting education; and she has published in a number of international refereed journals.
al., 1999, 2003, 2005; Arquero Montano et al., 2001, 2004; Gammie et al., 2002; Tempone and Martin, 2003; Tan et al., 2004). These studies detail a skills gap that points to accounting graduates lacking, amongst others, communication and problem solving skills expected by the profession.

This paper reports on a study that has examined the skills debate and the skills agenda that encompasses the tripartite of interests; the accounting profession, higher education funding councils, and accounting academics. The study conducted interviews with accounting academics from each of the universities in Scotland providing accounting degree programmes and is therefore able to examine the skills debate from the viewpoint of the academics providing the accounting education. To the best of our knowledge, no other study has detailed the academic’s views on the skills debate. Academics were engaged in a full and frank discussion of the skills debate during semi-structured interviews. Managing the discussions but allowing the academics to fully discuss their opinions produced unique evidence of the attitudes and support academics have for the role and placing of skills, and raised other issues that should be on the skills agenda, adding to the accounting education literature.

The Skills Debate

The accounting profession and accounting academics have debated the relevancy and substance of the curriculum, reviewing the roles educators and the profession have in the education process (AAA, 1986; AECC, 1990; Berry, 1993; Gray et al., 1994; Albrecht and Sack, 2001; Carr and Mathews, 2004; Carr et al., 2006; Reckers, 2006). The role skills play in accounting education and the placing of skills, i.e. whether skills should be integrated into the curriculum or placed in stand-alone courses has been a focus of much of that discussion. The debate on the role and placing of skills continues, shaping the subsequent skills agenda, where there is, as the studies above suggest, disagreement on the issues surrounding skills.

The relevancy debate on the accounting curriculum, fuelled by the changing nature of financial reporting (Albrecht and Sack, 2001; Stanton and Stanton, 2002; White and Hanson, 2002; Beattie et al., 2004), has highlighted the differing opinions academics and professionals have on the importance of different topics included in the accounting curriculum and has brought forward issues surrounding the placing and development of skills (Needles and Powers, 1990; Beresford and Johnson, 1995; Tan et al., 2004) that subsequently set the skills agenda.

As it looks to broaden the knowledge base and the technical capability of newly qualified accountants, the accounting profession now recognises non-accounting capabilities or skills as important and has demanded the development of skills alongside technical accounting knowledge (AAA, 1986; AECC, 1990; CIMA, 1993; Nelson, 1995; Arquero Montano et al., 2001).

The Accounting Education Change Commission, in its review of the accounting curriculum, detailed the skills accounting graduates need such as communication skills, intellectual skills and interpersonal skills, together with more specific skills such as effective writing and listening and the ability to identify and solve unstructured problems in unfamiliar settings (AECC, 1990). Evidence suggests that university teaching was previously dominated by the acquisition of accounting techniques and identifying best practice (Zeff, 1989; Williams, 1993; Woods and Higson, 1996), and in doing so, accounting education failed to enable graduates to be immediately useful in the workplace (Needles and Powers, 1990). Accounting education also failed to equip students with a sophisticated capacity to enquire, reason, conceptualise and evaluate (Gray et al., 1994). In not recognising the importance of skills, the traditional accounting curriculum may have reduced a student’s ability to apply theory and knowledge (Needles and Power, 1990). Tempone and Martin (2003) argue that what students learn in higher education is mostly theory but that, more importantly, students are not taught how to apply theory.

As well as skills being considered by the accounting profession, higher education funding bodies have emphasised the need for students to develop skills (SHEFC, 1996) in their responses to government inquiries into higher education (CVCP, 1998; Dearing Committee, 1997).

The Quality Assurance Agency for Higher Education’s (QAA) subject benchmark statement for accounting refers to skills as cognitive abilities and as being non-subject specific. They include (QAA, 2000):

- Critical evaluation
- Analysing and drawing conclusions from structured problems
Locating, extracting and analysing data
Independent and self-managed learning
Numeracy
Using communication and information technology
Communication and presentations
Group work and other inter-personal skills

The International Federation of Accountants (IFAC, 1996), on the other hand, narrows the skills list to three - communication skills, interpersonal skills or the ability to work in groups, and intellectual skills. There appears to be an absence of an agreed list of skills for accounting.

As well as the views of the profession, accounting education research has also debated the role and placing of skills. Gray and Collison (2002) contend that students need to develop their capacity to be creative and reflective, and develop skills in critical analysis. Developing skills in critical analysis allows students to move from just gathering data for decision making and problem solving to analysing data prior and during the decision making process, skills necessary for the application of theory demanded by the profession. Combining critical analysis skills with subject specific topics could establish value-added in higher education (Arquero Montano et al., 2004). The challenge for academics in higher education is to change what is taught and how it is taught to ensure the development of these skills that add value (Tempone and Martin, 2003).

Along with considerations of the accounting curriculum, accounting education research has investigated the skills employers consider necessary for a successful accounting career. These studies examined lists of skills: including relevant meta skills (Gammie et al. 2002) and have detailed a gap based on the expectations of employers and students of the skills necessary for a career in accounting.

Hassall et al. (1999) asked CIMA employers to review and score a list of 22 skills with respect to the importance of the skill for a qualified accountant, the skill level exhibited by recent university graduates and the skill level exhibited by newly qualified accountants. The CIMA employers ranked verbal communication skills as the most important. When asked what skill level recent university graduates possessed verbal communication ranked 12 out of 22, indicating a gap in the expectations of employers and student profiles.

Investigating the skills included in professional profiles of accountants, Arquero Montano et al. (2001) surveyed CIMA employers on broad curriculum issues as well as their opinions on specific skills. Communication and stress management skills were found to be the most relevant and considered a high priority for development. The CIMA employers indicated that skills development should be a university concern and should be integrated throughout the accounting curriculum. The findings of Hassall et al. (1999) and Arquero Montano et al. (2001) are similar to those of Zaid and Abraham (1994), who examined the demands of employers and the accounting curriculum in Australia. Francis and Minchington (1999) identified a gap in the quantitative skills accounting students develop during their accounting degree and the quantitative skills employers expected them to have as they start their careers. Their study called for students to develop a wider repertoire of skills.

In a second study of CIMA employers, Hassall et al. (2003) surveyed the opinions of students and newly qualified management accountants on curriculum issues and skills. Although the students and employers agreed on the ten most important skills, they disagreed on how those skills should be ranked. The CIMA employers ranked communication skills as the most important, while students ranked time management as most important. The CIMA employers also reported their rankings of the skill level exhibited by both students and newly qualified accountants, and they ranked IT skills the highest for both groups.

Tan et al. (2004) studied management accounting topics and student skills which practitioners and academics considered necessary to pursue a successful career in management accounting. Some differences were found on the importance of topics between academics and practitioners, and opinions on the current and future usefulness of traditional or contemporary topics were found to drive those differences. The study found that both academics and management accountants
considered thinking, problem solving, listening, and quantitative skills to be very important and believed that the accounting curriculum should place emphasis on them.

The Study
The study examined the skills debate in Scotland by gathering the opinions of the academics providing accounting education in Scotland. To the best of our knowledge, no other study has focussed exclusively on the opinions of academics providing accounting education on issues surrounding the skills debate, although interviewing academics to provide source material has been used as a research method by other studies. Morgan (1997) and Tan (2004) included academics in their survey study of skills and Gray and Collison (2002) interviewed academics on their opinions about accounting, accounting education and environmental issues. Tourna et al. (2006) interviewed academics about their career stories and professional development.

Two academics from each of the twelve Universities in Scotland were engaged in a discussion of the skills debate during a series of semi-structured interviews. Managing the discussions in a semi-structured manner, allowed the academics to fully articulate their opinions and indicates a database of the attitudes and support they have for the role and placing of skills, as well as other issues on the skills agenda. The research team kept the discussions to issues on the skills agenda, and if requested, interviewees were sent a one-page information sheet on the research study. No other information was distributed prior to the interview. The research team conducted the interviews with a suite of five questions. Participants were asked what they thought the term skills meant; what the provision of skills was in the degree they were a part of; what the provision of skills should be for accounting degree programmes; what the motives were for the skills provision; and finally if they had further comments to make about skills in accounting education.

All the universities included in the study offered honours degrees in accounting or offered courses as part of an honours degree programme. Nine of the twelve degree programmes include one year of honours level study after three years of ordinary level study, with three of the degrees including two years of honours study occurring after two years of ordinary study. The authors reviewed the degree programmes offered by the twelve universities after the interviews were completed (Hill and Milner, 2005), and therefore the semi-structured interviews were conducted without prejudice.

The interviews were taped, each tape transcribed, and the information qualitatively analysed using NVIVO. Although it was recognised early in the project that there were similar themes recurring across the interviews, the interviews remained semi-structured throughout, and no attempt was made to direct the interviews to particular topics or issues outside of the five questions. The main themes from each of the 24 interviews were detailed and then compared across the interview transcriptions.

Results
The interviews and discussions brought forward a wide range of comments, topics and issues concerning skills, and the results indicate that skills are not considered uniformly by accounting academics across a number of issues. As well as presenting a wide range of opinions on a number of issues surrounding the definition of skills and where skills should be developed in degree programmes, the political aspects of the provision of skills was viewed as a prominent issue. The recurring themes were:

- The scope of skills - ambiguity over what the term skills means
- The placing of skills - disagreement on how or where skills should be placed in degree programmes
- The politics of skills - the emergence of a political dimension and the pressures of review frameworks and research assessment exercises

The scope of skills
The term *skills* proved to be very provocative throughout the study. There were varying opinions about what the term means and about issues that were considered relevant to the term. How skills should be considered, how close they were to training, whether there is any relationship to employability or graduateness - were all issues brought forward by the academics interviewed. Ultimately, resolution across the issues may lie in defining and agreeing what a skill is. The range of
opinions on how broad the term’s coverage or its definition might be is illustrated by the quotes below.

“... if you start to look at skills too much it does get very, very, very broad.”

“... recognition [from the profession] that you needed a whole set of technical skills....but on the other hand the other skills are probably growing in number. Eventually, they’ll be recognised as a new set of technical skills.”

From one academic’s viewpoint, the term skills has a broad meaning, for another the term refers to a perhaps narrower set of technical skills. Skills were seen as being an explicit set of attributes or widening to become a new set of recognised skills.

The inclusion of critical skills was highlighted during the interviews, supporting Gray and Collison (2002) and Gray et al.'s (1994) requests for academics to consider their education provision.

“The critical stuff and the whole notion of skills, well, the idea of a critical skill doesn’t really exist because the skills are, by their nature, the procedure type things which are not going to be critical.”

“... all the [skills training]...we give them ...that’s a waste of time. You go into practice and if you need to know that, they’ll learn it. They’ll pick it up on the job. So why waste your time on that, it’s for the... we would argue, it’s for the critical skills.”

Skills were seen to be procedural removing the possibility of critical skills being considered, as well as being adjuncts of professional training. Skills will be picked up on the job, and therefore, it is a waste of time to develop skills in degree programmes. If this is the case, why is there a reported skills gap?

Whether the term skills encompasses employability or graduateness also appears unclear. Rather than considering employability as a consideration of a skills profile, employability (or graduateness) appears to be too close to the demands for training.

“I personally have some difficulty with the issues of employability, because I think that if we are too specific in terms of what we teach that does become training rather than education and I don’t really see my role as actually being to provide someone who could go out and do the job of an accountant and practice because I think that they’re going to need training post their degree.”

“I mean, what we teach the students now might not even exist in three or four year’s time when they come out. So that would be taking a very narrow definition of employability, but I do think that in the course of the degree we would, hopefully, develop the skills of the students which would be of use to them in the careers and life-long learning and so on.”

The final two comments illustrate how widely the term skills was considered by academics, the first as an attitude or awareness, with the second ruling out any innovativeness or alternative approaches possible to developing skills.

“Sometimes they call it business management...a sort of street awareness...the cut and thrust type of business knowledge, which is more like an attitude of mind.”

“The problem with that is there’s no space for graduateness ... there is very little space for alternative ways.”

The comments clearly indicate that the academics who participated in the study reacted to the term skills across a broad spectrum. The academic community does not consider skills uniformly or as an essential part of higher education. Funding bodies and the profession, however, have demanded that students possess better skills when entering the profession and point to students lacking the necessary communication and problem solving skills for a successful career.
The placing of skills

The reaction to the term skills proved to be wide ranging and how or where skills should be placed in accounting degree programmes or curricula proved to be contentious issues. Two of the twelve universities included in the study had introduced separate but core courses supporting the development of skills, while the remaining ten universities had integrated or embedded skills within courses in degree programmes. Decisions concerning the integration or embedding of skills were often left to departments or schools, while decisions for core courses seemed to be influenced by university central administration (Hill and Milner, 2005).

Again, contrasting opinions prevail. One academic remarked that too many assumptions were made about student skills, while another considered skills on entry did not need further development:

“... we assume far too many skills of our students.”

“... a little bit of tuition, but let them sink or swim. They perceive that’s a required entry skill.”

“I don’t think there is anyone of the staff that’s a trained educational psychologist or anything like that. We do our best but we wouldn’t say that we’re leading edge in knowledge or research about how you develop these skills. We take a common sense approach to this.”

The first comment recognises that the skills base students have as they enter their degree programme may not be adequate. The second comment infers that the skills students have on entry are adequate or that attempting to develop skills does not work. If students are not given the opportunity to develop their skills base through their degree (as some academics perceive it as unnecessary), the likelihood that their skills base will not match the requirements of the profession may increase. The last comment indicates that academics do not see themselves as informed or trained themselves to enact skills development.

In addition to whether skills development should be addressed, where skills in degree programmes should be developed - either in core courses or embedded in existing courses - also lacked consensus opinion.

“... they have to be embedded in, in the main course and it’s easy to do. It’s easy to do as long as you’re prepared to step away from and it’s going back to the, well I don’t know the basics. It’s all there, it’s always been there and I think there’s lazy teaching.”

“... the integrated core continues through second and third year, developing our business skills and negotiation, decision making, entrepreneurship ...communication skills and the visual presentation skills.”

Discussion of the placing of skills also brought forward issues of assessment, although it was not the research team’s intention to ask specifically about the assessment of skills. Discussing the assessment of skills infers that skills are a necessary element of a degree programme, and lead to suggestions of how skills should be assessed. The research team did not intend to make any normative statements on assessment. However, in response to where skills might be placed in degree programmes, academics often included issues concerning the assessment of skills. Assessment appeared to be acting as a proxy for skills being a viable part of the degree programme, as they were considered too difficult to assess.

“I think there is a danger of over assessing students, and I think there is a tendency for us to over assess....I think that my response might be different, if I was talking about first or second year courses, but in the honours course, I would argue that the skills they’re critical skills in a sense...making it a summative assessment but its actually part of the formative assessment.”

“... consequently, quite often people reduce the level of objectives so that they can be easily assessable ideas.”
The strategy of reducing the level of learning objectives on skills (or other subjects) to an examinable level is evidence of possible tensions between curricula developments and quality frameworks.

The politics of skills
Along with comments on the scope and placing of skills, the interviews had a third recurring theme - the politics of skills. Institutional frameworks, such as the QAA or the Research Assessment Exercise (RAE), were seen by the academics to be influencing provision for skills and skills development, forming a political dimension to the skills debate and agenda.

The QAA benchmark statement appears to have influenced the provision and placing of skills in some cases, while not in others.

“... I understand, because of TQA (teaching quality assurance) in the 1990’s which was consistently critical of all departments for not having a skills focus. So rather than go round every department, they decided to have this central core which covered all departments.”

“... I think keeping these things [QAA benchmarks] as flexible as possible is the best approach.”

“... but, you need people to buy into it because if the staff don’t buy into it the students won’t buy into it.”

If the perception of academics is that quality frameworks such as the QAA, and the subsequent benchmark, are kept flexible to allow for more compliance, a political dimension to the provision of skills and the skills debate is suggested. Even with the benchmark recognising skills or pointing to skills development, if adherence to the benchmark is considered a political process, the result may not be improved student skills. If core courses have been developed politically, to comply with QAA benchmark, without a sound pedagogic base, support for student skills and skills development may be lacking. As the last comment above suggests, staff need to buy into it and move beyond the political dimension in order for students to buy into it for skills development.

Addressing the accreditation framework was also mentioned during the interviews

“...part of the problem of accreditation is that a lot of people in this department have come in as professional accountants and their way of teaching accountancy is the way they learned accounting.”

“... we don’t have the constraints of accreditation - we have more opportunities to be innovative.”

“No I don’t think it’s the RAE’s that’s driving the change in accounting. ... it is more about responding to [student] feedback on business skills ...”

Accreditation was seen to affect both the style and focus of teaching, and as a constraint rather than an opportunity to be creative and innovative in accounting education. The political dimension and the effects of the accreditation and QAA frameworks, as well as the RAE, on the skills debate needs to be examined further and needs to be examined further.

Discussion and Conclusion
This paper reports on an examination of the skills debate that investigated the views academics providing accounting education in Scotland have on issues concerning skills. It is timely and relevant to research the skills debate and subsequent agenda as accounting education has been criticised for being too narrow and technical (AAA, 1986; AECC, 1990; CIMA, 1993), and as both the profession (Albrecht and Sack, 2001) and higher education funding bodies have demanded the development of student skills (CVCP, 1998; SHEFC, 1996; SCF, 2003). Although the skills debate is governed by an agenda influenced by a tripartite of interested parties - accounting’s academia, the accounting profession and higher education funding bodies’ previous research on student skills has not focussed
on the opinions of accounting academics. Examining the skills debate from the academics’ point of view, therefore, represents a unique contribution to the skills debate and to the accounting education literature.

The main research findings include recurring themes on the ambiguity over what the term skills means, i.e. the scope of skills; disagreement on where skills should be placed in degree programmes; and the emergence of a political dimension of the skills debate. The study has found that the inclusion of and responsibility for skills may not be clearly accepted by academics in higher education. Until the role skills have in academic work or career development is made clearer, academics may not accept the placing of skills in accounting degree courses or programmes, nor agree on where skills should be placed in degree programmes. Narrowing the skills gap identified by previous studies (Hassall et al., 1999, 2003, 2005; Arquero Montano et al., 2001, 2004) therefore becomes problematical until more research is carried out.

The study is limited on the one hand by its focus on Scottish universities, although the university sector in Scotland represents a significant portion of the UK university sector (Weetman, 1993). It is also limited by its use of semi-structured interviews as a research methodology, although through the interviews unique evidence on the opinions of accounting academics has been gathered that is not found in other studies. The research team did not present a list of skills to the academics at the start of the semi-structured interviews as other studies have done, allowing the academics an opportunity to comment on what they thought was important. Having focused on those opinions, the study and its results are able to move the focus of the skills debate to the fundamental issues of scope and placement, rather than ranking skills on pre-determined lists as other studies have done.

Results of the study suggest that the skills agenda firstly needs to structure a consensus view, a wider view, of the scope and nature of skills. Lack of agreement on a definition, as well as separating for example, generic and subject specific skills, allows different types of skills to compete against each other, which may be counter productive to resolving relevant issues. The professional bodies and educational authorities have attempted to be definitive about subject specific skills as well as employability and transferable skills. A single focused list of skills, agreed on by accounting academics in conjunction with other interested parties or stakeholders, containing a variety of different types of skills, is necessary before the debate can move forward.

The second item for the agenda to fully debate is the placing of skills. The provision for skills through either a core course or through integration in existing degree courses was varied and yet the provision was questioned by academics. Academics expressed very little confidence in the existing provision and whilst some academics expected that students possess entry-level skills others did not. There were assumptions that students develop skills between levels either with or without provision. Level one or level two students were not expected to have a full range of skills, including critical skills, but as honours students they were. How students are to develop the skills expected by accounting academics, either at the start of their accounting degree or as they progress through their degree, needs further examination.

Core courses separate the skills development from the subject conceptual development freeing courses to develop their subject areas. Embedding skills into existing courses takes time and curriculum space from developing knowledge in those courses. On the other hand, however, if contextual knowledge is necessary for developing critical skills, separate core courses will not support skill development either. Striking the right balance, according to the academics, was seen to be difficult. A balance between technical knowledge and skill, both lower and higher-level skills, may help students apply what they know, a critical attribute to Needles and Power (1990), becoming innovative, reflective and possibly critical decision makers.

The third item, and possibly the most important item for the agenda to discuss, is the documented political dimension of the skills debate. Academics interviewed recognised that there are accreditation demands on accounting degrees, as well as research demands on staff. The political dimension puts the skills debate in a context that moves beyond pedagogic issues and relevant subject specific conceptual development. Although it was recognised that the QAA framework included an emphasis on skills, support for the framework varied. Without staff support and adequate staff time, the provision for skills in accounting degree programmes is not possible.
Carr and Mathews (2004) see tensions arising and barriers developing between accounting degree programmes and relevant stakeholders such as funding bodies and the profession in the development of degree curricula and the provision of accounting education. The results of this study provide more evidence for tensions developing amongst academics as they attempt to manage the political dimension of skills provision. Considering the political dimension of skills in the context of other priorities appears to exert pressure. Most academics felt that introducing skills or emphasising skills development in degree programmes was at the expense of other subject topics or activities. Gray and Collison (2002) argue that the fundamental questions concerning the content, the objectives and the central intellectual values needed in accounting education remain profoundly unresolved. In the context of growing tensions, both the content and intellectual values of accounting degrees, including skills development, remain unresolved.

On the basis of the findings of this study, the recurring themes and the variety of opinions surrounding those themes, the skills agenda clearly needs to be the focus of more accounting education research. Even with the recent studies into the skills gap and the provision of accounting education, the debate governed by the skills agenda needs to continue amongst accounting academics in order to resolve the issues detailed by this study.

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