

Accounting Education in France and Its Comparison With Chinese One

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Abstract:

The paper tries to provide a synthetic view of accounting education in France and to compare it with the Chinese one. The comparison shows that the main similarities exist between two countries concerning the development trends of this education for the last twenty years and the uniformity of the education. However, major differences are found in the specialisation of diplomas, in the importance of secondary accounting education, in the education programmes and in the pedagogy. All these similarities and differences comply with political, economic and cultural characteristics of the two countries.

Key Words:

Accounting Education, France, China

Résumé:

Le papier tente de fournir une vue synthétique de l'éducation comptable en France et de la comparer avec celle en Chine. La comparaison montre que les similitudes principales existent entre les deux pays non seulement dans le développement de cette éducation pendant les vingt dernières années et mais aussi dans l'uniformité de l'éducation. Pourtant, les différences majeures sont constatées dans la spécialisation des diplômes, dans l'importance de l'éducation comptable secondaire, dans les programmes d'enseignement et dans la pédagogie. Toutes ces similitudes et différences sont en conformité avec les caractéristiques politiques, économiques et culturelles des deux pays.

Mots Clés:

Education comptable, France, Chine

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INTRODUCTION

“How accounting education should evolve itself to satisfy better the needs of the society?” is a very fundamental question for accounting educators. That is why it is necessary, not only to trace back often the development of our own accounting education system, but also to study the other ones to get references.

Since late 1980's, Chinese accounting education is a regular research subject in international literature (Watne, D. A. & B. A. Baldwin, 1988; Lin, Z & S. Deng, 1992; Winkle, G. M., H. F. Huss & Z. Tang, 1992; Y. Tang, 1997). And thanks to the linguistic easiness and to the enormous trans-Pacific education exchanges, Chinese educators know quite well the American accounting education system and often use it as the only one reference in their reform. In the meantime, what happens in continental Europe remains poorly known in Far East Asia.

However, several Chinese researchers observed the similarities of accounting environment between continental Europe and China, and so a better understanding about European accounting system will provide a possible reference alternative for Chinese accounting reform.¹ F. Liu (1996, p.326) affirmed also the necessity to study accounting in continental European countries, like France and Germany.

This paper tries to provide a synthetic view of accounting education in a major continental European country – France and to compare it with the Chinese one. In the first part, French accounting education will be analysed in its different aspects, and then it will be compared with the Chinese one in the second part to find out the similarities and differences. All these similarities and differences comply with political, economic and cultural characteristics of the two countries.

¹ Liu, X. Y. (1996) *Research on Comparison of Chinese and Occidental Accountings*. Chengdu : Southwest University of Finance and Economics Press. (in Chinese) p.191.

1. THE ACCOUNTING EDUCATION IN FRANCE

In this part, French accounting education will be analysed in its different aspects. We begin with a tracing back of its historical evolution, and then we study the components of this education system, different accounting programmes and the accounting pedagogy in France.

1.1 The Historical Evolution

The origin of accounting education in France traces back to the seventeenth century. The 1673's loyal order imposed the bookkeeping to the commercial activities. By its requirements, this order asked for the foundations of a bookkeeping profession and so an accounting education. In 1675, Jacques Savary, the principal writer of the order, advocated in his book «*Le Parfait Négociant*» (The Perfect Merchant) a study in six years, the three last years being devoted to the learning of the notions of management, including the double-entry-bookkeeping method. In the age, Bertrand-François Barrême opened a school of commerce where he taught the bookkeeping.²

In the nineteenth century, the creations of the *Ecole Supérieure de Commerce de Paris* (1820), the *Ecole de Mulhouse* (1868) and the *Ecole des Hautes Etudes Commerciales* (HEC School of Management) (1881) permitted the development of a high education in commerce. In these schools, the accountancy was taught as a technique auxiliary to the management in general.

In 1881, the establishment of a private organisation – the *Société Académique de Comptabilité* (the Accounting Academic Society) filled the empty in the accounting training from bookkeeper to accountant. The name of this organisation changed to the *Société de Comptabilité de France (SCF)* (the French Accounting Society) in 1916. It created diplomas that the public professional education had not proposed yet in spite of the demands for well-trained accounting practitioners from enterprises. There were the *diplôme de comptable de la SCF* (the SCF diploma of accountant) (Second level) in 1881, the *diplôme de teneur de livre*

² Henry, M. (1996) 'L'enseignement de la comptabilité : nouveaux métiers, nouveaux diplômes', *Enseignements et Recherches en Gestion: Evolution et Perspectives*, 361-387. Toulouse: Presses de l'Université des Sciences Sociales de Toulouse.

de la SCF (the SCF diploma of bookkeeper) (First level) in 1900 and the *Brevet d'Expert-comptable de la SCF* (the SCF CPA diploma) (Third level) in 1905.³ The last one is the ancestor of the French CPA Diploma, which was to recognise by an official title the professional qualification of CPA.

As far as the public technical education is concerned, the most important establishment is the *Conservatoire National des Arts et Métiers* (CNAM) which provided a professional training for adults since 1794. In 1931, the CNAM created the *Institut Technique d'Expertise Comptable* (ITEC) for the three-year preparing programme of the CPA diploma. The ITEC, renamed as INTEC in 1952, was for a long time the only French educational centre specialised in the preparation of CPA exams.⁴ The 1942's decree transformed the CPA diploma from a private certificate to a public one and created the French Institute of CPA (*the Ordre des experts-comptables*), then the other ITEC were created in 1944 in Toulouse, Bordeaux and Lyon for the preparation of the CPA diploma. These institutes are linked to the faculty of law.

It is clear that till the end of 1960's, the accounting training was essentially provided by public and private establishments of technical education and business schools,⁵ and the preparation of the CPA exams was the only accounting high education in France. As for universities, there were very few accounting courses and most of them were often given to the freshmen majoring in economics and in law as an introduction course; the accounting was considered as an auxiliary technique, not worthy enough to figure in the programmes of the old faculties.⁶

³ Henry, M. (1996) 'L'enseignement de la comptabilité : nouveaux métiers, nouveaux diplômes', *Enseignements et Recherches en Gestion: Evolution et Perspectives*, 361-387. Toulouse: Presses de l'Université des Sciences Sociales de Toulouse.

⁴ Conservatoire National des Arts et Métiers (1996) *INTEC, Edition 1996-1997 avec dossier d'inscription*.

⁵ Colasse, B. (1996) 'Les voies de la recherche en comptabilité financière', *Enseignements et Recherches en Gestion: Evolution et Perspectives*, 297-307. Toulouse: Presses de l'Université des Sciences Sociales de Toulouse.

⁶ Colasse, B. (1996) 'Les voies de la recherche en comptabilité financière', *Enseignements et Recherches en Gestion: Evolution et Perspectives*, 297-307. Toulouse: Presses de l'Université des Sciences Sociales de Toulouse.

The symbol of the entering of accounting in the French university education is the creation of the first *Maîtrise*⁷ of Management Sciences (*Maîtrise de Sciences de Gestion*) in 1970 in the University of Paris-Daupine. This programme gave an important place to financial and managerial accountings and also to management control. And then, in 1974, in the *Institut d'Etudes Commerciales de Grenoble*, the first *Maîtrise* of Accounting and Financial Sciences and Techniques (*Maîtrise de Sciences et Techniques Comptables et Financières*) was born as a university step towards the CPA diploma. These diplomas became widespread in others French universities.

The postgraduate accounting training prospered in France during the 1980's, with the creation of the *Diplômes d'Etudes Supérieures Spécialisées* (DESS)⁸ majoring in accounting. In 1990, the unique accounting *Diplôme d'Etudes Approfondies* (DEA)⁹ in France, named «*Accounting-Decision-Control*», is opened in the University of Paris-Daupine. The doctoral dissertations defended in accounting, which were in a quite small number in 1970's, became more regular since the beginning of 1980's.

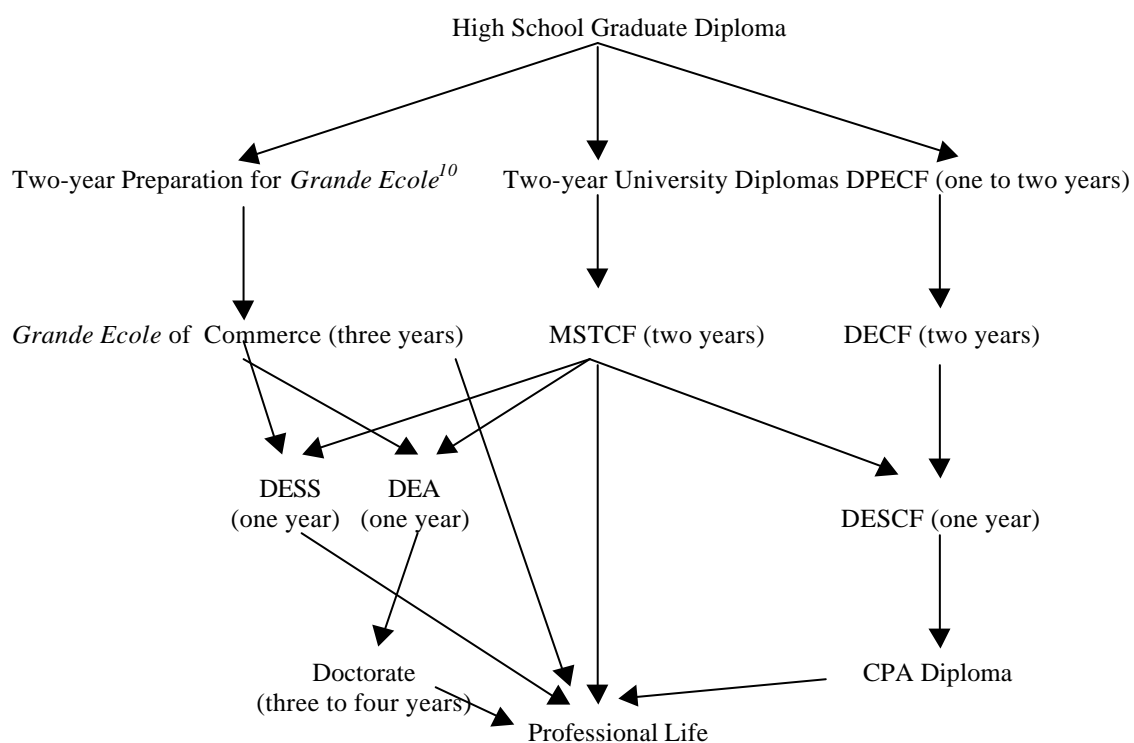
1.2 The Accounting Education System in France

The French accounting education system can be presented by the following graphic :

⁷ The French *Maîtrise* is a degree after four-year full-time undergraduate study, equivalent to the honour bachelor's degree in English speaking countries.

⁸ The DESS is a one-year practical postgraduate diploma orienting to the professional career.

⁹ The DEA is a one-year research postgraduate diploma indispensable before the preparation of doctoral dissertation.



In the following section, we will study different components of this system: secondary accounting education, preparation of CPA exams, and accounting education in universities and *Grandes Ecoles*.

1.2.1 The Accounting Education in Secondary Schools

Since 1956, at secondary level, the *Brevet d'Etudes Commerciales* (BEC) (Commercial Study Diploma), accounting option, was prepared in two years beginning from a junior middle school diploma, and was completed by the *Brevet Supérieur d'Etudes Commerciales* (BSEC) (High Commercial Study Diploma) in one year. The BSEC was replaced after 1968 by the *Baccalauréat Technologique* (Technological High School Diploma). This diploma lost then its professional character and became a general training of management techniques. The graduates who are interested in accounting can resume their study of the *Brevet de Technicien Supérieur* (BTS) (High Technician Diploma) majoring in accounting and enterprises

¹⁰ In France, there is a double system of high education : on the one hand, an elite *Grandes Ecoles* programme which requires a two-year preparation after high school study and a very severe entrance exam ; on the other hand, a university system open to everyone having a high school graduate diploma and without any entrance exam.

management in two years. This BTS includes 1 500 hours of intensive courses (the half of them relates to accounting) and an enterprise internship. Although the BTS is conceived as a short-term practical high education oriented to the labour market, almost all graduates resume their study after this step.

1.2.2 The Preparation of CPA Exams

The accounting education related to the preparation of CPA exams exists after the creation of the CPA Diploma in 1905. Since then, there were several modifications. The actual system was fixed after the reform of 1981. It is based on a heavy training in four years minimum before the internship, which includes the following five steps:

1. *Diplôme Préparatoire d'Etudes Comptables et Financières* (DPECF) (Preparatory Diploma in Accounting and Financial Study) – one to two years;
2. *Diplôme d'Etudes Comptables en Financières* (DECF) (Diploma in Accounting and Financial Study) – two years;
3. *Diplôme Supérieur d'Etudes Comptables et Financières* (DESCF) (High Diploma in Accounting and Financial Study) – one year;
4. An internship of three years in an accounting firm;
5. *Diplôme d'Expertise Comptable* (DEC) (CPA Diploma).

These diplomas include fixed subjects and the exams are organised nationally every year. For students, this system is really a route of fighter. The put in application of a complex system of equivalence does not resolve the problem of the opening of the CPA diploma to the students for other high education programmes. So it is necessary to reform again the diploma to attract students from other horizons, because nowadays the accounting profession needs not only technicians but also experts who are capable to provide useful and pertinent advises in a more large management field.¹¹

These CPA-related diplomas are prepared in special sections of technological schools, in public and private technical education establishments and in certain business schools.

¹¹ Henry, M. (1996) 'L'enseignement de la comptabilité: nouveaux métiers, nouveaux diplômes', *Enseignements et Recherches en Gestion: Evolution et Perspectives*, 361-387. Toulouse: Presses de l'Université des Sciences Sociales de Toulouse.

1.2.3 The Accounting Education in Universities

For the first two years, there is no university diploma essentially devoted to accounting, but rather the general training in economics and management. The DEUG¹² in economics and management is the traditional way to have initiative courses in these disciplines. The accounting has of course its place with other relative subjects. For example, in the University of Montesquieu Bordeaux IV, accounting is a required course during the two-year study, which includes in total seventy teaching hours.

In 1967, the first *Instituts Universitaires de Technologie* (IUT) were created in France, which proposed the two-year *Diplômes Universitaires de Technologie* (DUT). This is the participation of university teaching in the technical education to compete against the sections of BTS. In management, there is the DUT in Enterprises Management and Administration. In comparison with the BTS in Accounting and Enterprises Management, this DUT is much more generalist: Accounting counts less than three hundred hours in the full programme which comprises also others subjects of management and general knowledge.

The MSTCF is the pivot of university diplomas in accounting. This programme recruits the applicants holding a two-year high education diploma in management. At present, about thirty French universities are proposing the diploma. The ways of recruitment vary among universities. Some use the traditional method, i.e. an entrance exam containing five principal courses of the DPECF (that will be presented later in this paper) after an intensive training normally from July to September. Others adopt a file selection process or a file selection plus a synthetic exam. Thanks to a rigorous entrance selection, the success rate of MSTCF students is very high (about 95% in the University of Montesquieu Bordeaux IV).¹³ After two years' study, about 60% graduates continue in the preparation of CPA exam, other 40% enter in enterprises or public administration. After four years' morose period, the demand for graduates has increased rapidly since 1997.¹⁴ It is also necessary to note that accounting is a principal subject in other undergraduate management programmes, especially in the MSG.

¹² The *Diplôme d'Etudes Universitaires Générales* (DEUG) (Diploma of General University Study) is a diploma after two years' university study.

¹³ In average, in French universities, only a quarter of freshmen can finish they four-year university study.

¹⁴ Degos, J.-G. (1998) Interview given by the author on December 17, 1998.

At the graduate level, since 1980's, the offers of DESS in accounting have multiplied. This formation is open to the graduates of *maîtrise* and of *grandes écoles*, which propose a complementary specialisation in accounting professional training. As far as doctoral study is concerned, except those who follow the accounting DEA in the University of Paris Dauphine, all doctoral students have to pass through a generalist DEA in management sciences.

1.2.4 The Accounting Education in Grandes Ecoles

During their three years' study in *Grandes Ecoles* in commerce, students pass normally their first two years in generalist management training and the last year in specialisation. In most of business schools in France, there is the accounting major for the third year.

At the postgraduate level, many *Grandes Ecoles* imitate the master's programmes in English-speaking countries to create their specialised masters, which aim to a very specific domain in a management discipline (including accounting). Furthermore, HEC School of Management is the only French *Grande Ecole* proposing a PhD in accounting.

1.3 The Programmes of Accounting Education in France

1.3.1 The Teaching programme of CPA Exam

As above mentioned, the whole CPA programme comprises four levels: the DPECF, the DECF, the DESCF and the DEC.

The DPECF includes five subjects: law initiation, economics, quantitative techniques (mathematics and computer), accounting and communication skills. The diploma is often prepared in one year and includes nine hundred forty teaching hours in total. The success rates in the national exams of these subjects are quite low, in 1995, the results of the five exams are respectively 25%, 26%, 40%, 45% and 37%.

The DECF is composed by seven subjects: company law and fiscal law, juridical relations, organisation and management, financial management, mathematics and computer, advanced accounting and management control. The diploma needs two years' study and one thousand three hundred ninety teaching hours. The exam results of this programme are also very low, varying from 23% to 37%.

To obtain the DESCF, students have to pass four national exams: law and accounting synthetic exam, economics and accounting synthetic exam, oral exam and initiative internship working report defence. The results for these exams are successively 20%, 23%, 45% and 80%.

After a three years' internship in an accounting firm, the DEC (CPA diploma) is delivered after a writing exam about accounts audit, the defence of the expertise thesis.

1.3.2 The Accounting Teaching Programmes in Universities

The MSTCF programme comprises two years' study, that is 1 500 teaching hours and a six-week initiative internship. It is constituted by nine subjects which cover all the disciplines required in the DECF (see the following table).

Year	Subjects	Content
First Year	Juridical Disciplines	Company law; Fiscal law; Labour law and social law
	Fundamental Management Disciplines	Organisation, information and communication; Study of functions and organisation of enterprise; Enterprise strategy; Diagnostic; Communication techniques for CPA
	Accounting Techniques	Company accounting; Accounting analysis; Accounting data treatment; Managerial accounting; Anglo-Saxon accounting
	Professional Internship Report	Six-week professional internship + internship report
Second Year	Advanced Juridical Disciplines	Credit law; Advanced fiscal law; Penal law; Lawsuit and expertise; Collective procedure law
	Enterprise and Market Finance	Enterprise financial management; Cash flow management; Portfolio management
	Management Control	Objectives; Systemic analyse; Performance Measurement; Profit Measurement
	Advanced Accounting Techniques	Advanced accounting; Accounts revision and certification
	Advanced Quantitative Techniques	General mathematics; Financial Mathematics; Statistics and probabilities; Operational research and production management; Computer and artificial intelligence
	Practice of one foreign language	

Source : MSTCF : The official programme of the University of Montesquieu Bordeaux IV

In certain establishments, a one-hundred-fifty-hour preliminary course is proposed before the first year of the *Maîtrise*, which is aimed to the four of the five subjects of the DPECF, i. e. law, economics, accounting and quantitative techniques.

The DESS is a one-year programme with a high specialisation in one or several domains : financial accounting, management control or audit. The programmes varying between universities include intensive courses of four hundred teaching hours and an internship for at least three months.

The only accounting DEA in France is in the University of Paris Dauphine, named “*Comptabilité – Décision – Contrôle*”. The programme is composed by:

1. Three required theory courses for sixty-three hours in total;
2. Three required methodology courses of sixty-three hours in total;
3. Five research initiation seminars chosen from ten, of one hundred five hours in total;
4. An optional theory course;
5. Exchange seminars between DEA and PhD students;
6. And, of course a research thesis.

We can find the similar organisation in generalist DEA in Management, except that in these programmes, accounting is one among other management disciplines.

1.3.3 The Accounting Teaching Programmes in Grandes Ecoles

Taking the French leading business – HEC School of Management as an example, the following table shows the study programme chosen by a *Grande Ecole* student graduated with the accounting major.

Years	Subjects		Teaching Hours
First year	Fundamental courses	Accounting Business law Enterprise economics Finance Fundaments & perspectives of contemporary thinking Marketing Quantitative methods Statistics Organisation theory	27 hours each
	Seminaries	Computer	18 hours
		Organisation discovering	Two weeks
	Required two foreign languages		48 hours

Second year	Required courses	International business Management accounting Management control EU Law International financial market Corporate finance International comparative taxation Human resource management Intermediate financial accounting Management information systems Production and operations management Strategic marketing Strategic management	21 hours each
	Optional courses	Four language courses One course chosen in the group of managerial behaviour Four other courses	21 hours each
Third Year Accounting Major	Required courses	Audit	20 hours
		Contractual relationship audit	6 hours
		Consulting and Expertise 1	Case study
		Consolidation 1	30 hours
		Computer and audit	21 hours
		Financial engineering	18 hours
		New financial instruments	8 hours
		Taxation principles	10 hours
	Optional courses	Superior accounting techniques	39 hours
		Financial and economic diagnostic	30 hours
		Management audit	10 hours
		Advanced managerial accounting	15 hours
		Advanced accounting	9 hours
Consulting and Expertise 2	Case study		
Consolidation 2	12 hours		
International and French Accounting Standards	18 hours		

1.4 The Pedagogy of Accounting Education in France

The new teaching methods are widespread in French accounting education, like the case study, the management simulations, etc.

Besides, the internship occupies a dominant place in accounting programmes. In the MSTCF programme, a six-week internship is made at the end of the first year. In the University of Montesquieu Bordeaux IV, during this period, students are asked for preparing the accounts of a company from the documents recording three months' transactions. In the DESS programme, the duration of internship is at least three months. The role of internship is even more important in French *Grandes Ecoles* in commerce: in HEC school of Management, to obtain the diploma, a student has to have forty weeks' internship in at least two different enterprises during three years' study. So a lot of them pass a whole year for internship between their second and last years' study.

Furthermore, accounting professionals participate actively in teaching. The proportion of the courses taught by professionals in the MSTCF programme is from a third to 40%. They are in charge especially of course like taxation, audit and advanced accounting. During the six weeks' internship, about thirty working days, CPAs intervene from 20 to 25 days. It is also necessary to note the existence of university staffs having the CPA qualification, even though their number is relatively limited.¹⁵ In the DESS programme "Accounting and Financial Management" in the University of Montesquieu Bordeaux IV, at least a half of courses is given by professionals. The professional participation is even more intensive in French *Grandes Ecoles*. Traditionally, these business schools are well known for their close links with enterprises (In fact, most of them are founded by Chambers of Commerce and Industry). For instance, 70% of courses in the third year accounting major in HEC are given by professionals from large international accounting firms.

2. THE COMPARISON OF FRENCH ACCOUNTING EDUCATION WITH CHINESE ONE

After the synthetic presentation of French accounting education, we are now interested in its comparison with the Chinese system. We will show the similarities and differences between two countries and try to explain them by the political, economic and cultural characteristics of these nations.

2.1 The Similarities Between Two Countries

We note that the similarities of accounting education between France and China exist especially in their historical evolution and the uniformity of their accounting diplomas.

2.1.1 The Historical Evolution

Both in China and in France, the development of accounting education is a relatively recent phenomenon.

¹⁵ Degos, J.-G. (1998) Interview given by the author on December 17, 1998.

In China, till the end of 1970's, the development of accounting education was very limited and discontinued. The real rise commenced at the beginning of 1980's.

Though the Chinese accounting had reached its first summit around 3500 B. C.¹⁶, the teaching of this professional skill was in the form of transmission from the master to his apprentices till the end of the Dynasty of Qing (end of nineteenth century) because of the contempt for this discipline by the mandarin class. The modern accounting education system was constructed in China after the forced opening of this country and the arrival of the occidental accounting¹⁷.

During the second part of nineteenth century, China became a half-colonial country. Many occidental countries established their concessions there. Their accounting methods arrived in this country with the in-flows of capital and technology. These methods began to be taught in Chinese universities which were also born in the era. This development resumed then timidly and was often interrupted by the external and internal conflicts till the end of 1940's.

After the foundation of the People's Republic of China in 1949, a unified accounting system was adopted to satisfy the needs of a communist planning economy. The programme of the Soviet-type accounting education was introduced in order to train a large number of qualified accountants. During the Cultural Revolution (1966-1976), the accounting education disappeared at university level, resulting from the radical visions about management teaching and about the intellectual class in the larger sense.

At the end of 1970's, the application of opening policy and the march towards the market economy re-gave hope to accounting education. In 1978, twenty-one high education establishments re-opened their accounting programmes which enrolled 2 024 students. This development was supported by a favourable political and economic environment: not only state-owned enterprises regained their vitality, but also foreign-invested and private enterprises

¹⁶ Chatfield, M. (1974) *A History of Accounting Thought*. Hinsdale, IL: Dryden Press.

¹⁷ Guo, D. Y. (1988) *Chinese Accounting History*, Volume 2. Beijing : China Finance and Economics Press. (in Chinese)

appeared. In 1986, the number of high education establishments proposing accounting diplomas rose to eighty-six, with more than 15 000 majoring students.¹⁸

In 1979, programmes of master's degree in accounting were created for the first time in the Chinese history. In 1981, programmes of doctorate in accounting were also established by the Chinese government.

Since the beginning of 1990's, with the deepening of economic opening, accounting education entered then in an exploding phase in China. Among the eight hundred specialities proposed, accounting recruits the most: more than 1000 establishments enrolled 530 000 students in accounting, about 10% of the total university students in 1997.¹⁹

As far as France is concerned, during a long time, accounting was considered as an auxiliary technique associated to economics, and was taught in universities only in the programmes of economics and law initiation. The preparation of CPA was for a very long time the only accounting high education in France. It was necessary to wait till the beginning of 1970's to see the birth of accounting training in universities with the creations of MSTCF and MSG. The accounting training at postgraduate level took place only in 1980's. So it was during 1980's that accounting gained a real importance and became an entire educational and research discipline in France.

The historical lateness of accounting education development in two nations can be explained by one cultural resemblance between them: In both countries, commerce was being despised for a long time. In France, the Catholicism contributes largely to the formation of social values. According in E. N. Suleiman (1995, p.38), as a centralised and catholic society, France secreted an anti-commercial, anti-competitive and profit-opposite mentality. Meanwhile, in Chinese society, there were also political, legal and even cultural discriminations against merchants who stayed at the bottom of the society. The expressions

¹⁸ Financial Accounting Department of the Beijing Economics Institute (1988) 'Global presentation of Chinese high education establishments proposing accounting diplomas', *Accounting Academic Review*, 36-53. (in Chinese)

¹⁹ Ji, B. C. (1998) 'The three principal shortcomings of the Chinese high education system', *China Youth Daily*, February 4 1998. (in Chinese)

like “Those who talk about profit are villains” are very common in Chinese daily life. In these social circumstances, it is easy to understand the reason for this historical lateness of accounting education development.

The recent rapid development of accounting education in both countries complies with the political and economic evolution for the last twenty years in France and in China. With the reinforcement of European integration and the privatisation of big enterprises, France knew a rapid growth of international trade and capital market for the last twenty years. Naturally, accounting is an indispensable element contributing to the growth. In China, the recent rapid development of accounting education is a direct result of the reform and opening policy practised since 1978.

2.1.2 The Uniformity of Diplomas

In both two countries, the uniformity of accounting diplomas is very high.

In France, the diplomas of CPA preparation are regulated by the state. After several reforms since its creation, the actual system comes from the decree of May 12, 1981. The programmes of MSTCF are also harmonised between different universities. And the creations and the workings of DESS and DEA in accounting are submitted to the rigorous regulation which aims to all national diplomas.

In China, accounting education subjects to a double administration of Ministry of Education and Ministry of Finance. The Ministry of Education plans the general development of accounting education, exams the creations of programme in different universities, and approves the qualification of tutors of PhD dissertation and Master’s thesis. The Ministry of Finance co-ordinates the programme and the content of accounting education and organises the edition of accounting textbooks.

There are several reasons for this uniformity in two countries. Firstly, two nations adopt a legal system of continental law. In this system, rules are in written form and associated to the idea of justice and morality. Different from common-law countries where the laissez-faire policy is often preferred by public authorities, the two countries privilege the intervention of state in different domains, including the education regulation. Secondly, by using the cultural

dimensions defined by G. Hofstede (1980), S. Gray (1988) argued that the accounting uniformity is correlated positively with the power distance of a country. Since China and France are both quite hierarchic societies, it is natural to find that the uniformity level of their accounting education is quite high.

2.2 The Differences Between Two Countries

The major differences of accounting education between France and China are found in the specialisation of diplomas, in the importance of secondary accounting education, in the education programmes and in the pedagogy.

2.2.1 The Specialisation of Diplomas

The French system favours rather a generalist training in accounting. At the undergraduate level, there is only general accounting training in university diplomas or in CPA preparation. At postgraduate level, the specialisation begins to be privileged in different DESS programmes, for instance in financial accounting, in audit or in management control. But to prepare a doctoral dissertation in accounting, except the accounting DEA in the University of Paris-Dauphine, students are obliged to follow up a generalist DEA in management.

On the contrary, according the Chinese system, from their entrance into university, students are already intended to follow up a specialised way in accounting for two, three or four years according to different diplomas: accounting for a sector or accounting for a specific usage (international accounting, computerised accounting, etc.). This specialisation trends are even more accentuated at the levels of master's and PhD.

By reason of the logic of sector administration in a Soviet economy, accounting training of a Chinese university establishment served, for a long time, to satisfy the specific requirements of its dependant ministry. This character provokes divers specialised diplomas within accounting, for example, a university dependant of the Ministry of Railways proposes a diploma of "Railway accounting"; an institute of industry offers a diploma of "Industrial accounting"; there are also accounting diplomas in commerce, in tourism, etc. Besides, since the opening of Chinese economy, certain universities adapt themselves in favour of enterprises and candidates by proposing diplomas in "International accounting", "Accounting

for foreign trade”, “Computerised accounting”. Furthermore, in 1994 and 1995, the Ministry of Education and the Ministry of Finance permitted twenty-three establishments to create the bachelor’s degree in CPA.

The excessive specialisation within one discipline harms the acquisition of a better polyvalence and adaptability of students in their future professional carrier. It is also incompatible with the market economy which is being constructed in China. So this over-specialisation is highly contested by the academic world. For instance, Y. L. Yu (1998)²⁰ proposes to abolish all specialisation in accounting and reunited them in only one diploma in accounting. And according to D. W. Yan, H. C. Wang et R. J. Zhang (1998)²¹, within a same accounting diploma, students could have three possible specialised directions: accounting, audit and financial management, but this specialisation begins only after a study of common courses during two years or two years and a half (for a four-year bachelor’s programme).

2.2.2 The Importance of the Secondary Level

In the French system, accounting diplomas of secondary education, like the *Brevet d’Etudes Commerciales* and the *Brevet Supérieur d’Etudes Commerciales*, are all abolished. And the BTS is rather a training programme of high education. So nowadays in France, there is no more accounting professional training at secondary level.

However, in Chinese accounting education, the type of training not only exists, but also presents like a cornerstone of the system. This education, organised in technical high schools or in secondary specialised schools, has provided since the beginning of 1980’s a large number of elementary but competent accountants in order to satisfy the exploding demands of Chinese society. This education, organised in technical high schools or specialised secondary schools, is intended for junior high school graduates in general case and also for a part of graduates of senior high school. This three years’ programme includes not only courses in

²⁰ Yu, Y. L. (1998) ‘Accounting education in university establishment’, *Modern Accounting*, No. 3/1998, 37-39. (in Chinese)

²¹ Yan, D. W., H. C. Wang & R. J. Zhang (1998) ‘Research on the reform of accounting education programmes: towards twenty-first century’, *Paper for the Annual Meeting of the Chinese Accounting Professors Association*, July 1998, Beijing, p. 8. (in Chinese)

general knowledge (Chinese literature, foreign language, philosophy, mathematics, etc.) but also courses specialised in accounting and management. Its objective is to train low level bookkeepers.

The main reason of this different is the big gap in education level between two countries. As a developed country, the high education is quite generalised in France: every graduate from high school can enter into public universities without any selective exam. On the contrary, despite the big efforts engaged by Chinese authorities for the last twenty years, the education level in China is relatively low. Especially, the interruption of accounting education during the ten years of the Cultural Revolution produced serious consequences on the educational level of the actual accounting profession. Among twelve million accountants now working in Chinese enterprise, only less than 10% have a high education in accounting²². Most of tasks are caught out by accountants having no profession training or only a secondary training.

2.2.3 The Education Programmes

In China, the short term high education diploma takes two to three years and includes 1 800 teaching hours, about twenty-five required courses and three optional courses. The bachelor's degree (four years) comprises 2 800 teaching hours, about thirty required courses and twenty optional courses, and the preparation of a thesis. As far as the master's (3 years) is concerned, the programme is composed by 1 400 teaching hours (fifteen required courses and three optional courses) and the preparation of a thesis. The PhD programme (3 years) is constituted by 550 teaching hours (ten courses) and the preparation of a dissertation.²³

It is important to note that till 1980's, the accounting high education in China, influenced by the Russian model, was very specialised by sector and based on four principal courses:

(1) Basic accounting;

²² He, J. P. (1997) 'Study on the application of managerial accounting in enterprises', *Accounting Research*, No. 6/1997, 39-42. (in Chinese)

²³ Yu, Y. L. (1995) 'Research on university accounting education system', *Modern Accounting*, No. 6/1995, 40-42. (in Chinese)

- (2) Specialised accounting of a sector (industry, commerce, tourism, railway, etc.): accounting procedures for enterprises of the sector, including the cost accounting and the preparation of financial statements according to the unified accounting rules;
- (3) Financial management for enterprises of the chosen sector: financial budgeting, state funds planning and control, production costs and results;
- (4) Economic activity analysis for enterprises of the chosen sector: how to analyse and evaluate the technique performance, operational management.

To adapt to the new economic context, a new concept was developed by the Shanghai University of Finance and Economics and the Zhongnan University of Finance and Economics in 1983, which replaced the old Soviet model at the beginning of 1990's. This new concept was based on five main courses: Accounting principles, financial accounting, cost accounting, managerial accounting and audit. Besides the accounting related courses, Chinese students follow up also courses in general knowledge, like Marxist doctrine and these about other economic and management disciplines.

The evolution of Chinese accounting programmes complies with the political and economic changes in this country. The content of actual programmes closes to the French one. But the teaching of Marxist doctrine shows that China remains a socialist country governed by the communist party.

2.2.4 The Didactic and the Importance of Internship

As above-mentioned, the teaching methods, like the case study, the management simulations, are widely used in French accounting education. But in China, the teaching method used is essentially this of passive learning²⁴: the teacher explains each teaching session in detail by using the designated textbook. Students rarely have occasions of discussion and teachers resort mainly to mid-term and final exams to evaluate students. Using the methods as case studying is still rare.

²⁴ Yan, D. W. & H. C. Wang (1998) 'Accounting education towards twenty-one century', *Hebei Accounting*, No. 4/1998, 43-44. (in Chinese)

While the internship occupies a dominant place in French accounting programmes, it is a weak point in Chinese training. According to a survey realised by the Accounting Department of Renmin University, 52% of inquired universities have the problem of internship in their accounting programmes: some of them have non internship at all, and the others have only a poorly organised and ineffective one.²⁵

These weaknesses in Chinese accounting education can be explained by the quite low education level of teaching staff himself, due to the absence of postgraduate training till 1978. Thanks to their longer experience in accounting postgraduate training, several universities have already a teaching staff constituted principally by PhD and master graduates. On the contrary, in others, it is mainly bachelor graduates who carry out teaching tasks. This situation is still worsened by the brain drain of high-level graduates or even of teaching staff towards better paid sectors.

Another reason for the preference to passive learning in Chinese education is rather a cultural one. Traditionally, the relationship between educator and student is disproportional in Chinese cultural. To be a good student, it is indispensable to respect the disciplines and accept teacher's instructions without any critics. On the contrary, French education privileges the individualism and encourages students to have their own point of view and to criticise the existing thinking.

SUMMARY AND CONCLUSIONS

The paper examined the accounting education in France and compared it with the Chinese one.

The study showed that before 1970's, the training programme for the CPA preparation was the only accounting high education in France. Since then, this education at the secondary level has been abolished and different accounting diplomas have been developed in universities and *Grandes Ecoles*. And since 1980's, the postgraduate accounting training has become more and more important in this country. It is also interesting to note that the French

²⁵ Zhang, H. L., T. Z. Yang & L. Yang (1997) 'The Basic principles to make intensive internships in accounting training', *Modern Accounting*, No. 3/1997, 57-58. (in Chinese)

accounting education is highly professionally oriented, with a lot of course interventions from professionals and an important place given to the internship.

The comparison between France and China illustrated that the main similarities exist between two countries concerning the development trends of this education for the last twenty years and the uniformity of the education. Since 1980's, thanks to a favourable political and economic climate, there has been a significant development of accounting education in both nations. And because of the logic of continental law in administration and the tradition of high hierarchy, both Chinese and French authorities implicate in the regulation of accounting education.

Meanwhile, major differences are found in the specialisation of diplomas, in the importance of secondary accounting education, in the education programmes and in the pedagogy. By reason of the sector administration logic of the old Soviet system, Chinese accounting education privileges the specialisation of diplomas; whereas the French accounting education prefers the generalist way. The secondary accounting education, which is very important in China, does not exist any more in France. In education programmes, the required courses, like the Marxist doctrine, show the feature of the communist political regime in China. As far as the pedagogy is concerned, the intensity of practical aspects (like internship and professional interventions in programmes) is higher in French accounting education than in Chinese one.

The major contribution of this paper is to put forward the evidence of the relationship between accounting education and its environment. The similarities and differences in this education that we found between France and China comply with political, economic and cultural characteristics of the two countries. Since there is a degree of resemblance between two nations, notably in legal system and in certain cultural values, the French accounting education model may be served as a reference for the future Chinese reform in this field.

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