The Use of TQM in Accounting Education

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ABSTRACT
This paper first describes the existing problems in Chinese college accounting education, then introduces the concept of total quality management (TQM), and suggests to use TQM in accounting education to solve the teaching problems. In order to implement TQM, we should change the opinion of management, and implement total course management as well as bring in external quality guarantee.

KEY WORDS: Accounting education; Total quality management; Quality guarantee

With the popularization of Chinese advanced education, more and more accounting students have difficulties in obtaining employment. One reason is that the current teaching method is too simple, only paying attention to teaching book knowledge and ignoring the training of students’ integration abilities. The other reason is that many schools have not yet realised that education should fully adapt to the market’s need, and additional researches in personnel training models is required.

THE EXISTING PROBLEMS IN CHINESE COLLEGE ACCOUNTING EDUCATION
Higher education should meet the needs of the employment market and aim at graduating students of with work-ready skills. So far, the accounting specialty of Chinese colleges has produced large quantities of eligible accountants, making a large contribution to the construction of the Chinese economy. But today, under fierce market competition, the employment rate of accounting students becomes lower and lower, the reasons for which we think are as follows:

- The management and supervision of the teaching process is dissatisfactory, as well as lacking of innovation thought.
- The traditional teaching mode is still outdated, and not only makes the teaching process sometimes meaningless but also inhibiting the building of students’ ideas and creative ability.
- The content of most courses is mainly about Chinese accounting guidelines, and may not accord with international guidelines.
- Practical components are few, leading to teaching objectives distanced from reality.
- The dominating quality control and evaluation people are from colleges, and few people outside colleges attend.
To solve these problems, more and more people have realized that to have Chinese accounting education progress, great changes in their organizations should take place. There are two missions of this reformation: one is reforming the organization’s management mechanism to enhance management, the other is to change the behavior manner and the attitude of teachers and administration personnel to adapt to new management mechanisms.

**TOTAL QUALITY MANAGEMENT**

Total Quality Management (TQM) can be traced to the 1960’s. It is a newly and effective modern thought as well as mode of quality management. It means that an organization should center round quality, based on all staff aiming at satisfying clients and all members inside the organization to aiming for long-term success. In other words, the main body of evaluation is client and his perceptions. So we should pay attention to clients both outside and inside the organizations. The inside client is defined from the relationship between provision and demand among members and departments inside organizations or from the sequence on product manufacture chain, which means the next procedure is the client. The internal client is the producer of quality, while the external client is the embracer of quality. From this view, they are both an indispensable part on the supply chain. In order to keep the fastness of the supply chain, clients’ satisfaction is very important and their proper demands and profit should be fulfilled.

**TQM IN COLLEGE ACCOUNTING EDUCATION**

A college’s institutional transformation is one form of structure transformation. In this course, implementing TQM, which emphasizes comprehensive quality, overall procedure and attendance, is an important component of the successful of transformation. In college accounting education, internal clients are teachers and academic administration while external clients are students, government, society and employers.

**CHANGING THE OPINION OF MANAGEMENT TO SET UP INTERNAL CLIENT CHAIN**

Changing the opinion of management is first step of the higher school’s structure transformation. To implement the aim for college accounting education, we should have helpful assistance from every aspect, while problems from any link could have a detrimental effect. Therefore, we should first change the college’s culture, and having teachers and staff with known teaching quality is a key element to the college’s credit. The use of TQM in accounting education is to ensure the progress of teaching quality as well as providing service to students. In order to do that, considering education as a service, setting up a service system and shaping the chain of internal clients are all necessary.

To ensure internal client chain’s fluency, we should also reform the organization’s structure. Traditional education supervision system is set up following Web’s principle (no reference provided). It is a rating system, in which academic administration, institute staff, and teachers form a pyramid from above to below. Structure like this emphasizes that subordinate staff
should obey their superiors. And under this system, staff should handle affairs according to policy, taking no account of offering high quality service to their clients, which will lead to education departing from the need from students and other clients. In order to adapt to internal clients’ need, the structure should be inversed forming reversed pyramid. Members directly contacting with students situate on top of the structure, while academic administration situates below. The basic principles for this mode are academic administration responding to institute staff’s need, institute staff responding to teachers’ need, while teachers responding to students’ need. This mode weakens the manipulative part of academic administration as well as expands the power of student and teacher, and give us a new set of thought and work relationships.

The meaning of exterior client is not only making schools think about who their clients are, but also giving the school administrator an effective manner for handling the relationship with exterior clients. The idea is that servicing students, will lead to satisfying students, and then to achieving school and their member’s progress and success. The far-reaching meaning of internal client is making us realize there is a supply and demand relationship inside colleges too. Members and staff inside colleges should adjust their positions and relationships with others or other departments according to supply and demand relationship. Furthermore, they also should think for others, serve forward for partners, because this can help shape the concordant work order, as well as promoting work efficiency and promoting education quality.

IMPLEMENT TOTAL COURSE MANAGEMENT TO ACCOMPLISH EVERY LINK’S QUALITY MANAGEMENT

The essential aspect of TQM in accounting education is a kind of total course management. To ensure education quality, implement total course management can help strengthen the management of three stages: recruiting students, teaching, and awarding degrees. Firstly, institutes should establish an education center. The duty of this center is to take charge of communication between academic administration and the rest of the institute, and establish an integral quality supervision and improvement mechanism for such aspects as teaching mode, teacher selection, teaching method, and so on.
ABILITY-ORIENTATED EDUCATION

Recently, many countries are introducing new education modes. Among these, a new education system is widely used, focusing on students’ achievement of professional abilities, and often including training these skills as a separate teaching unit, and assessing these abilities. It stresses the confirming, studying and using of ability needed for employment (often referred to as graduate skills). Therefore, under this system the classes are based on analysis of profession. Timely feedback, building students’ ability and individual education centered around students are also important. We think accounting education could follow this procedure of ability-oriented teaching. First, we need to help students become familiar with the profession’s environment and understand the abilities required by the profession. Second, continually evaluate, including students evaluating themselves as well as teachers evaluate them about their experience. Third, decide on the aims, route and plan for students. After that, students study under the teachers’ direction, following the prepared teaching plan. The characteristics of this course is that it is not limited by time, and aims at achieving the ability stated. Finally, we should evaluate if the quality and ability stated have been reached.

TEACHER SELECTION

At present, most accounting teachers in Chinese colleges move from school to school, and have no practice experience. Although they have a great deal of academic knowledge, their practical abilities are usually low. Because of this, their classes often lack real-life cases or examples, which will not help improve their students’ practical abilities and inhibits the promotion of teaching quality. It is known that, most of accounting teachers overseas have quite high professional ability and also have member qualification of professional accounting organizations, such as ACCA, CMA, AICPA, etc.

Since high-level teachers are important guarantees to education quality, accounting teachers should not only form colleges but also move from corporation, office and so on. To promote the ability of full-time teachers and encourage the teachers to have professional qualification too, we should provide them chances to take part in accounting practice. At the same time, we should add the rate of part-time teachers to fill the gap of academic only. By this means, we can keep the high-quality of teacher team as also cut down education cost.
REFORMING TEACHING METHODS

In this regard, we could adopt the heuristic mode of teaching, that is teachers should be asking more questions to encourage students to think on their own initiative and join in actively, which will be good for building their abilities to solve problems on their own. Use topical problems as discussion cases is helpful to build their ability to solve practical problems too, therefore, case study can also be widely used in teaching process.

COMBINING INTERNAL QUALITY GUARANTEE WITH EXTERNAL QUALITY GUARANTEE

Colleges should first evaluate their own work, then undergo evaluation by a group composed of people outside colleges. By internal evaluation, the identified problems can be controlled and remedied immediately. The activity of both teachers and students can be encouraged and stimulated also. Currently, external people taking part in the quality evaluation are mainly from a superior department and few people from the community participate. But most of colleges abroad insist that there must be some representatives from the community to join in the evaluation work, such as from corporation, from professional organization, etc. Furthermore, from the corporation’s viewpoint, whether the quality is high or low is conditional on which graduates can satisfy its clients. So the social value of students educated by colleges should be tested on the market. Employers often know very well which kind of employees they need, so it is quite necessary to include employers the quality guarantee work.

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Editorial note: No references are cited in this paper.

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