

*Faculty of Commerce*

*Faculty of Commerce - Papers*

---

*University of Wollongong*

*Year 2003*

---

Teaching and learning in China and Asia:  
Some observations

H. W. Collier  
University of Wollongong, [collier@uow.edu.au](mailto:collier@uow.edu.au)

This paper was originally published as Collier, HW, Teaching and learning in China and Asia, Proceedings of the International Conference on Business, Waikiki, 18-21 June 2003.

This paper is posted at Research Online.  
<http://ro.uow.edu.au/commpapers/31>

# Teaching and Learning in China and Asia

## Some Observations

For the Educational Issues Section

Teaching, Learning, Development

By

Henry W. Collier<sup>a</sup>, Senior Lecturer

School of Accounting and Finance

University of Wollongong

Wollongong NSW 2522

Australia

### Introduction:

This presentation and paper is best classified as ethnography. It is a record of personal experiences in teaching and learning in 'foreign' environments. Whether it is 'scientific' is questionable, and if one is tied, as so many are today, into the statistical significance and mean variance analysis so prevalent in the studies of efficient markets and CAPM, then you will find little of interest here. But if you are more interested in a case study approach to issues, and more interested in a softer, more human side of management and human relations in tertiary education, then this may be of some interest to you.

This paper contains many 'straw man' arguments and observations that may be contradicted by your own personal experiences. There is no intention that this paper is *the* way to view the world, but if my particular observations helps just one of you avoid any of the mistakes and pitfalls (and there are many) that I have made in teaching and learning in 'foreign' colleges and universities then the paper has made a contribution to the art / science.

### Biases and Prejudices in the Theory of Education:

After working in a small to medium sized industrial electrical and mechanical power transmission company for the first part of my life, my family decided to sell the business.

I did my first set of undergraduate studies in management at Michigan State University in the late 1950's and early 1960's. I was not a good student and probably made nearly every mistake that any student could make and some of them more than once. After the sale of the business to a company that appointed an alcoholic manager and another alcoholic as his assistant; and turning a \$2 million dollar a year business into a \$1 million a year business in less than 1 year, I thought it time to leave and do something else.

My decision was to study accounting, as I had been involved with watching and recording much of the demise of the company and had an interest in finance and accounting. I then completed my undergraduate degree in accounting at Saginaw Valley College<sup>1</sup>. One of my instructors encouraged me to study further and to think about university teaching. I accepted his counsel and enrolled in the PhD program at Michigan State University in September 1975. There the story of my life in tertiary education really begins.

---

<sup>1</sup> Now known as Saginaw Valley State University, located in University Centre, MI.

My interests in education in general and accounting and finance education in particular are attributed to Al Arens, a senior professor at MSU. At the time, Al was assigned to coordinate and lecture a large (1,200 students) Management Accounting subject at MSU. We spent much time marking assignments and tests / examinations and found much of the testing and measurement that we were doing less than satisfactory for us as well as for the students. Al said, well, since you want to teach, why don't you go over to the College of Education and find out more about testing and measurement from the people who are supposed<sup>2</sup> to actually know something about it. The quest for 'good teaching' had begun.

I soon found myself more involved in 'educational research' in teaching and learning accounting and finance and less involved in the 'efficient markets' studies then preferred by the faculty of the day in the Department of Accounting and Finance. My base in education spread rapidly, and I began to explore not only how to measure what students had learned, but also how they learned and what we, as teachers, could do to help students learn more effectively and perhaps more efficiently. That quest continues today and is what drives me to try to write experiential things like these.

### **The Role of Cognitive and Developmental Psychology in Accounting Education:**

Much of what I believe about the art / science of education, and particularly accounting and finance teaching are derived from the empirical and theoretical observations of Jean Piaget and those who followed in his footsteps. The *Taxonomy of Educational Objectives: Cognitive Domain*<sup>3</sup> and *Intellectual and Ethical Development in the College Years: A Scheme*<sup>4</sup> have had significant influences on my thinking about and practices in education. The research into differences in learning styles overlays much of what I believe about the relationships between teaching and learning.

I am convinced (which some would say guarantees that I am wrong) that our students' ability to learn is limited, and sometimes severely limited, by culture and by language. Some of this finds theoretical support in Lev Vygotskii's<sup>5</sup> collection *Thought and Language*. Vygotskii's hypothesis is that people are limited in the ideas that they can express by the language that they know and use. It is also evident to me that we are constrained by the culture in which we 'operate' and where we gain our 'core' beliefs and values.

---

<sup>2</sup> And there were some very good people in the College of Education. I owe much to people like Robert Ebel and William Mehrens in the then Department of Educational Psychology. There were so many kind and inquisitive people there who were very willing to explore and examine human performance and psychological issues that to name them all would take another paper. Nevertheless, I would like to acknowledge the contributions of people like Walt Hapkiwicz, Pat Busk, Larry Alexander, and Eldon Nonamaker. Much encouragement also came from the Accounting and Finance disciplines as well. That group included Duane Milano, Carl McGowan, John Gardner and of course Al Arens. Geroge Mead and Dean James F Rainey were also highly supportive, as were John O'Donnell and Frank Mossman and Hugo Nurnberg.

<sup>3</sup> Bloom, B.; *Taxonomy of Educational Objectives: Cognitive Domain*; 1950.

<sup>4</sup> Perry, William Graves, Jr.; *Intellectual and Ethical Development In The College Years: A Scheme*; 1970.

<sup>5</sup> Vygotskii (Vygotsky), LS, *Thought and Lanugage*, Also of some considerable importance is *Mind in Society* a series of papers also prepared by Vygotskii. Vygotskii live in Russia and died before the Second World War. Much of his work was not supported by the Stalinists, and was not translated into English until recently. One of the major problems of Vygotskii is that he was 'embedded in his own culture' of Marxism and central government dualist control.

Piaget discovers through his empirical observations that humans pass through several 'stages' in their intellectual development. Piaget believes that people pass through stages on their way to 'abstract' learning. It is apparent to me that university education must be directed at students who are at 'abstract' stages. I think that one example of learning abstractions is demonstrated in the study of algebra where a student can begin to solve problems where 'x' is the abstract unknown. I would believe that students must be able to deal with abstractions to work with theories and the testing of hypotheses. Piaget believes that people move from one stage to another through the processes of assimilation and accommodation. One either fits the 'stimuli' into existing cognitive structures (possibly altering the stimuli to fit the structures) or changing the cognitive structures or thereby creates new ways to deal with different and new stimuli.

Bloom's *Taxonomy of Educational Objectives: The Cognitive Domain* creates a stage like development theory for educational tasks. Bloom supports the hypothesis that one learns through progressively more complex stages of learning. He believes that every student must go through each of these stages in succession in order to 'know' the subject material. It is not clear how one moves from one stage to the next, however, and that is one of the weaknesses of applying Bloom's taxonomy to teaching and learning tasks. Bloom lists the tasks in order of cognitive complexity:

### LEARNING TASKS

Order of Cognitive Complexity

1. Knowledge 2. Comprehension 3. Application	<b>Memory Skills</b>
4. Analysis 5. Synthesis 6. Evaluation	<b>Thinking Skills</b>

Perry builds on the Bloom taxonomy to create a stage-like development theory that begins with a dual 'learner', moves through stages of 'relativism' and arrives finally at his 9<sup>th</sup> stage of commitment. Perry believes that the stages are universal and that everyone must go through each stage in order. Like Piaget, Perry believes that once a person leaves a stage, he or she forgets what it was like before the progression.

Many people with developmental psychology views believe that all human beings learn intellectual or cognitive / thinking tasks in much the same manner. Still, one of the major unresolved issues is how to 'move' students from one 'stage' to another (and hopefully higher) stage in the learning hierarchy. Some believe that creation of 'cognitive dissonance'<sup>6</sup> aid in this process. Teachers can create this cognitive dissonance by creating situations that do not 'fit' into the student's existing cognitive structures.

Since there is a high degree of 'individualization' in learning and development, what is 'dissonant' to one student may not create any conflict in others.

---

<sup>6</sup> Festinger

In a large group of students with different learning styles, interests and preferences, creating these situations becomes even more difficult.

Jack Mezirow's seminal work on reflective transformation and learning in adults appears to play a part in this as well. The models are not independent, but interdependent. It is highly unlikely that any single model can explain teaching and learning. Perhaps the best we can do is borrow from these several models and choose what appears to work for both the instructor and the students who study with these instructors.

To make all this even more complex, learning is deeply embedded in language and culture. University learning is also critically affected by things like time on task, workloads, and curricula that aids (or possibly hinders) the processes of learning. I believe that it is virtually impossible to teach students to work as evaluators until and unless they are able to 'apply' knowledge in the chosen discipline. In business finance we might say that it would be impossible to evaluate or select projects on the basis of Payback, Accounting Rate of Return, NPV or IRR<sup>7</sup> if the students cannot make the calculations or determine the advantages and disadvantages of each model.

### **Adult Learning Models**

Is it appropriate to apply adult learning models to the 'traditional' university students? While it is apparent that traditional university students are adults in many ways, can we use the same educational programs for all our students? Intuitively, I would say no. It is not appropriate to structure programs for 18 year old first time in tertiary education students and part time adult students who may have full time employment. If nothing else, it is likely that these different groups of students have different outcome objectives. The traditional student is more likely to be uncertain of his or her career path<sup>8</sup>.

This may be one real difference between US / Western education and 'foreign' educational programs. Clearly the Chinese university education system focuses on the traditional resident undergraduate student. Most of the people in my Chinese university classes have been second or third year students between 20 and 22 year of age. They are a homogeneous group, rather than the diverse group of students I would see in my Australian university. But there are still many individual differences even in this Chinese student group. The one similarity in China is that the students tend to be from a homogenous racial and language group. There are city and country students; some have more money than others and they are from very different social backgrounds. They do, however share a common language and even though there are some regional accents, the students can understand each other.

My inability to speak Chinese is a real problem in communicating with the students here at Nanjing University of Finance and Economics. My classes are conducted in English and that creates many problems of communications for the students. One is never quite sure that the message received is the message sent.

### **Overseas Teaching Experiences**

---

<sup>7</sup> Payback, ARR, NPV and IRR are all methods used to determine project or investment selection. They would be taught in almost every beginning finance subject.

<sup>8</sup> It is increasingly evident that students are unclear about their potential career path(s). The days of a 'job for life' appear to be ended, and uncertainty about employment is growing. Companies change policies, workers / employers change their goals and objectives, and mobility, loyalty, and obedience are all questioned in today's markets.

I am originally from the USA. My university programs were done in the US, and I did not leave the USA for Australia until July 1991. I have been at the University of Wollongong since then, with teaching assignments in Singapore, Thailand, Malaysia, and now in China. Each and every experience has been different and enjoyable; and sometimes frustrating. Most of the frustration, however, is caused by my inability to speak the local language(s). In this context, I am convinced that Vygotskii has it mostly right. The relationships between thought / teaching / learning and language are significant and considerable.

I have been associated with METC in Singapore where UOW has an undergraduate accounting program that leads to a UOW baccalaureate degree (BBA). The Malaysian program is located in Subang Jaya, a suburb of Kuala Lumpur. It is run in conjunction with INTI College and successful completion of that program also leads to a UOW degree (BComm) with an accounting major emphasis. Completion of the UOW degree in accounting would qualify students for permanent residency in Australia and also for membership in the Australian professional accounting societies.

The Thailand program is an exchange program offered during the summer. The Chinese program is an exchange agreement with Nanjing University of Finance and Economics. Students in this program will complete 2 years study at NJUE, and then come to Australia where they will study for 1 additional year and receive a BComm with a concentration in Finance. These students will then return to NJUE and complete an additional year of study to earn their Chinese university undergraduate degree.

### **Problems of Teaching and Learning in 'Foreign' Universities**

Many of my 'overseas' teaching experiences relate to teaching ethnic Chinese students. As I have written previously, so much of the educational process is dominated and influenced (embedded) in the culture in which it exists. So these 'problems' are inextricably tied to and contained / constrained by the cultural and language imperatives of the dominant culture and social structures.

The major difficulty in teaching in English in other language dominant environments is communication of ideas. Most university lecturers and teachers have rather large and disciplinary jargon filled language patterns. This creates many problems for students who do not understand the jargon or the expanded language of the university. My most difficult problem here at NJUE has been to get the ideas of basic finance through to students who are not familiar with the language of business, accounting or commerce in either Chinese or English.

These students have a cultural imperative to respect age and position. Therefore it is difficult to get them to question and to challenge the assumptions and statement of 'authority'. In Perry's sense, they would be very dual with great difficulty in accepting relativity or context differences.

Many of these traditional students look for right answers, and they expect you, the lecturer, to supply them with these answers. They are, for the most part, excellent at memory skills, and can reproduce volumes of text and 'facts' and quotations.

It has been an interesting albeit depressing, experience to ask questions like 'what do you think about the usefulness of CAPM for decision making?' and then watch as they struggle through the text for the answer to what they think or maybe for someone to tell them what they think. It is almost as though nobody ever asked them

before what *they* thought or that their opinions and approaches to problems might be just as valid and useful as the so-called ‘expert opinions’.

In the classroom buildings here at NJUE I can hear the students reciting and responding to some of their teachers in rote responses to questions. They are being told to memorize and to value rote learning. In the ‘English language speaking’ competition at the Xianlin Campus of NJUE, speakers had memorized much of their text. Dr. Martin Luther King’s ‘I Have a Dream’ speech was a highlight of the contest as it has been a part of their college English learning program. However, an informal questioning of some of the students after the competition indicated that they did not have much of any idea of the meaning or to any referential context of King’s speech.

It is always, I believe, to disentangle the cognitive processing from the language. Some of the students in the class clearly cannot handle the English language instruction. It is clear that they simply cannot function at a professional studies level in listening and speaking. We know that most of these students read and write far better than they listen and speak. In response to this, my recommendation to NJUE administration is that no one who has not received a passing score on CET<sup>9</sup> band 6 should be assigned or permitted to study in English.

All of this is embedded in the highly centralized and controlled politics and culture of Singapore, Malaysia and China. Australia is far less controlled and criticism of the government and policies of the political parties can be abrasive and confrontational. China is very much controlled by the CPC, and the bureaucracy is slow moving and can be extremely pedantic.

The Chinese governments are spending huge amounts of money developing human capital. Jiangsu province continues to pour money into well-planned and constructed universities. Many of these are in Nanjing and the surrounding area. For example, NJUE is building a new campus for nearly 15,000 resident students at Xianlin. The campus has 1<sup>st</sup> and 2<sup>nd</sup> year students in residence now, and will add 3<sup>rd</sup> year programs next year and 4<sup>th</sup> year programs the following year. In addition, NJUE operates their undergraduate programs at the inner city campus in Fujian Lu and also has a 2-year introductory program at their Qiaotou Campus. The classrooms at both Fujian Lu and Xianlin all have up to date multi-media tools and computers, and the support systems are excellent. People on an individual basis are very helpful and dedicated to their work. The bureaucracy and the paperwork hamper them, however.

One very positive thing about the future of tertiary education in China though, is the country’s entry into the WTO. China’s leaders recognize that they must change the way that things were done and that the speed of adapting to the new ways and to new ideas must increase. This is a major social change for China, and one that will be resisted by many who believe that the past is always better than the future. There are many though, who recognize that if China is to continue to develop a better economy, that change is inevitable. Fortunately, China appears willing to spend money to build infrastructure and to generate the human capital necessary to fuel the processes of change.

China and Malaysia are both faced with the problems of city vs. country. The country people are poor and living off the land. While China is trying to improve the

---

<sup>9</sup> China’s tertiary education system is working very hard to improve the student’s English language skills. NJUE has an English language requirement for graduation. All students must complete CET band 4 studies and examinations. With China’s entrance into the WTO, the government recognizes that English language skills will be more important than ever for China’s economic, social, political, and cultural development.

conditions for the country people, it is very difficult to imagine the scale of the problems. Singapore as a small city-state with a relatively small population is more flexible and able to change if they will. The 'cheap labor' days of Singapore are over and those looking for cheap labor forces have to look elsewhere. Singapore is a sophisticated community and is, for better or worse, in an advanced position with a highly educated competent English speaking population.

Malaysia is not only single party controlled, but is also an Islamic<sup>10</sup> republic. Malaysia is very much controlled by the Prime Minister, and his control is absolute and becoming inconsistent. Entrance into higher education is discriminatory. The 'native' Malay people have advantages, and the Indian and Chinese minorities are allowed to study under quota. There is a significant racial and cultural tension in Malaysia, even in a more cosmopolitan city like Kuala Lumpur, but the Prime Minister fully recognizes that the businesses and merchants are mostly non-Malay and they exist peacefully.

Singapore is effectively a single party state controlled by the PAP. Criticism of the government and politicians in Singapore is difficult because the 'offended' political leaders use the archaic and somewhat modified British defamation laws to harass and persecute those who do not agree or criticize.

In spite of all these differences in structure and governments, there are many similarities as well. The problems of language and culture are pervasive and it is very difficult to create the 'cognitive dissonance' necessary for change of paradigm or the inductive leaps so necessary for change of cognitive structures (schema).

Students will attempt to fit all the stimuli into their existing cognitive structures, and resist change. Uncertainty avoidance is paramount and there is almost no interest in looking at questions of why or how. It is very difficult to compare and contrast ideas and theories, or conflicting evidence, when students are dual and looking for the 'right' answer.

While I know that it is not unique of these students, it is a very 'dual' environment. Students look for *the* right answer to every question without being able or willing to look for relative conditions or answers. They seem to approach problems as if they are totally and completely removed from context or culture. It is as though these are irrelevant to problem solving and questioning of the assumptions made in nearly ever problem solving situation.

## **The Changes and the Times**

There are changes in approach though. The inability to deal with uncertainty is changing. Even the CPC of China is beginning to recognize that restriction of decision making to 10% of the population is neither effective nor efficient; and that power poorly distributed impedes progress and change. There is a paradigm shift in process.

All that considered there is still reluctance on the part of the students to question authority or their theories or practices. The trend to memorize rather than think is still very present in the schools perhaps because so many of the present teachers are from another generation.

---

<sup>10</sup> This is not a criticism of Islam or the people who believe in the Prophet. It is, however, a criticism of the blending of religion and politics and the control of the government by the 'Church'. I continue to make the same criticisms of the religious Christian right wing conservatives in the US and Australia for their imposition of their social constructions of dichotomous good and evil religious belief and absolutist moral conduct on everyone.

It is obviously difficult to synthesize ideas and theories if there is only one acceptable theory or practice. Without generation of ideas and new ways of doing things memorization of processes is essential. One of the major weaknesses of this memorization is the emphasis on surface learning and there is nothing to integrate or reflect upon because there is only one acceptable 'right' answer.

## **Conclusions**

As the 'Far East' enters the WTO and the world economy, change is inevitable. The more developed economies will undoubtedly lead the way, and the change agents are more than likely to come from outside the area at least for a while.

Beginning in 1973, many of the Chinese students and scholars who studied in the West did not return to China. Many of my current students who have the opportunity to leave do not intend to return. However, there is an increasing number who will return.

As more and more of these student graduates return to China and to Malaysia and Singapore and other countries in the region, they will lead the processes of change. They will challenge the status quo from the inside and the changes are inevitable. The dual right vs. wrong, good vs. evil will change to a more relativistic approach to learning and eventually the society will begin to evaluate and think rather than memorize and repeat.

The process of change has begun. It is up to us to promote the exchange of ideas and work together to ensure that our world grows peacefully and sensibly.

**Endnotes: The short tale of the author.**

---

<sup>a</sup> Henry W. Collier is currently a Senior Lecturer in the School of Accounting and Finance at the University of Wollongong. He came to Australia from the United States in July of 1991 and has been teaching at UOW since then. He has graduate degrees in accounting and educational psychology from Michigan State University, and an undergraduate degree in accounting and management from Saginaw Valley State College. He has a Florida CPA certificate / license and also has CMA credentials in both the US and Australia.

Henry has taught at many universities and colleges in the US and other countries. He has held positions at Michigan State University, Saginaw Valley State University, Florida Atlantic University (Boca Raton FL), Bentley College (Waltham MA), California State University, San Bernardino, and Barry University (North Miami Beach, FL) in the US. He has undertaken teaching assignments in Thailand, Singapore, Malaysia, and the People's Republic of China.