

¹The roles of some key stakeholders in the future of accounting education in Australia

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ABSTRACT

This paper explores the role of institutional and systemic leadership in changing higher education in accounting in Australia. In particular, it discusses the roles of the Carrick Institute for Learning and Teaching, the Australian Business Deans' Council Teaching and Learning Network (ABDC T&L) and the professional accounting bodies in meeting the challenges confronting accounting education in the tertiary sector today and in the coming years. Details are provided of a Carrick funded accounting discipline research project arising out of a recent ABDC T&L Network Business Scoping Study. The critical non-technical skills required by stakeholders are explored with their role and responsibility in their development discussed.

Keywords:

Accounting education, generic skills, technical skills, Carrick Institute.

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1. INTRODUCTION

The higher education environment in Australia is currently subject to increased government regulatory intervention and audit, with policy directed to making universities more 'efficient'. Initiatives that reflect the government's emphasis on performance and excellence include the establishment of the Carrick Institute for Learning and Teaching in Higher Education (which provides a national focus for the enhancement of learning and teaching across the Australian higher education sector) and the Learning and Teaching Performance Fund (which aims to reward institutions, by disciplinary cluster, that demonstrate superior quality in learning and teaching). Accounting education in Australia is subject to a further range of pressures from other external stakeholders. These include the professional accounting bodies through their accreditation guidelines and the expectations of employers regarding appropriate skills development in accounting graduates. In order to respond effectively to these challenges in an environment of significant skills shortages, universities in combination with other stakeholders are engaging in a number of activities related to reviewing and implementing change in accounting curriculum.

It is now well recognised (e.g., Albrecht and Sack 2000; Howieson 2003) that accounting education is subject to rapid change and increasingly competitive and evolving global markets (both in education delivery and the demand for accounting services). Less attention, however, has been given to addressing the significant challenges these factors create for change management within universities. Pettigrew and Whipp (1991) suggest that an organisation's response to the unpredictability and uncertainty of changing situations will depend on four factors: key 'champions' for the change process; effective integration of information with operations strategies; recognition of environmental pressures; and the structure and culture of the organisation (Kothari and Handsome 2007).

It has been argued (Schein 1997) that cultural analysis is a powerful tool necessary for the creation and management of change, and that leadership and culture are intertwined (Shanahan and Bhindi 2004). Schein (1997) posits that leadership and organisational cultural change are vital components in understanding and improving quality. Leadership development is a key requirement in bringing about organisational change (Norback 2000) and "is an underutilized strategy at most universities" (Brown 2001: 313) Collins (2001: 20) identified the 'effective leader' as one who "catalyzes commitment to a compelling vision and higher performance standards" and the 'executive leader' as one who "goes beyond

performance standards and builds enduring greatness”. A ‘leader’ has also been described (Fullan 2001) as one who must be attuned to the big picture, and a sophisticated conceptual thinker who transforms the organisation through people and teams.

Given the importance of leadership in managing change, the objective of this paper is to outline and discuss the potential impact on the future of tertiary accounting education in Australia of the leadership activities of a number of key stakeholders. These include the professional accounting bodies, universities, the Australian Business Deans Council (ABDC) and the Carrick Institute of Learning and Teaching in Higher Education. Naturally employers of accounting graduates, including accounting firms, commerce and industry, and the public sector, have a significant interest in accounting education as do the graduates themselves. The primary purpose of this paper is to discuss the roles of the four aforementioned key groups and in particular to consider the potential impact of a recent Carrick funded discipline based initiative to conduct a detailed study of the accounting discipline.

The remainder of this paper proceeds as follows. The next section outlines the role of the ABDC Teaching and Learning Network in the context of the future of accounting education which is then followed by details of the Carrick funded discipline based initiative. The roles of the professional accounting bodies and the universities are then discussed including recent tensions caused by a critical shortage of accounting graduates and changes to the pathways for admission to the profession. The final section provides some concluding comments. We demonstrate that change management in accounting education is not just a matter for individual universities or the accounting profession but rather involves all stakeholders at the broadest level to ensure sufficient political momentum to drive and direct change.

2. AUSTRALIAN BUSINESS DEANS COUNCIL

One key player in accounting education reform is the ABDC which was formed in 2002 as a result of one of the recommendations arising from an Australian University Teaching Committee (AUTC) funded Australian Business Education Study (Cecez-Kecmanovic et al. 2002). The ABDC has forty institutional members from business faculties around Australia. In 2003 Mark Freeman the Associate Dean of Teaching and Learning (ADT&L) at the University of Sydney convened a meeting of other AD’s of T&L from members of the ABDC and so the ABDC T&L network was born. The purpose of the network was initially to function as a community of practice that would facilitate professional development for AD’s T&L and be a conduit for sharing good practice resources and potential solutions for challenges

commonly experienced. Indeed this was its sole function for the first three years both through the bi-annual meetings hosted by different universities around Australia and through the informal networking and collaborations that occurred between meetings.

However, in 2006 the ABDC T&L Network set upon a more proactive path. It applied for and received a large Carrick-funded discipline based initiative scoping grant for the study entitled *Business as Usual?* (ABDC 2007). This was a collaborative and inclusive investigation of the existing resources, strengths, gaps and challenges to be addressed for sustainability in teaching and learning in Australian university business faculties.

The 12 month project aimed to identify and define key issues in teaching and learning for the various disciplines within business higher education in Australia. As a significant source of domestic and international student demand, the accounting discipline was an important focus of the project which investigated the contemporary and future challenges facing the higher education business sector at the international, national, institutional, faculty and department levels. The project sought to establish the availability of existing resources, identify disciplinary strengths, gaps and challenges to be addressed, and prioritise a range of initiatives to improve the quality of the student learning experience and learning outcomes in the business education in Australia.

The findings from this project provided valuable knowledge and perspectives from key stakeholders on the main issues required to ensure that the Australian business higher education remains relevant and competitive in the global business education market. Three priority areas were identified from the findings as areas for projects worthy of future funding and each of which will impact across business education, and accounting in particular, in Australia and beyond. The three key issues were:

1. Building and assessing generic skills across the business curriculum;
2. Building professionally relevant learning and industry engagement in the business curriculum; and
3. Valuing quality teaching in business education.

Data was collected in several phases. First, data was collected from senior business academics, via structured interviews with the relevant associate dean with teaching and learning responsibility, which was then shared and workshopped in focus groups at a full day meeting of the ABDC T&L Network. Second, data was collected from a range of key stakeholders external to the universities via a series of interviews with key stakeholders from business, professional, and academic associations across the broad areas of business

higher education. The latter included a number of professional accounting bodies that play an accreditation role as well as the academic association for accounting and finance in Australia and New Zealand. The interviews were transcribed, de-identified, and analysed by the project team and by an independent researcher using Nvivo. Key themes from the transcripts were then developed and these were compared with themes identified from those arising from the perspectives of those involved in the explicit process of educating students prior to graduation. By synthesising the two data sets, excluding those over which associate deans learning and teaching would have minimal influence to change (e.g., large student-staff ratios, the proposed Research Quality Framework), a number of broad, overall themes were developed. These themes were then workshopped with the ABDC T&L Network to identify the top three priorities that could be the focus of further research and action as part of the next stage of funding applications sought by the Carrick Institute.

There were a large number of issues that arose during the data collection process and quite a number have been incorporated in the scope for the three follow-on projects. However, in consultation with the ABDC itself, the ABDC T&L project team considered it appropriate to focus in the three projects only on those issues that related to the broad church of the business discipline. Nevertheless, a particular set of challenges identified related to the accounting discipline and a sub-group of members of ABDC T&L Network were encouraged to collaborate to submit an application to the Carrick Institute to address these. The Carrick Institute has recently agreed to fund a Discipline Based Initiative (DBI) for accounting entitled *Accounting for the future: more than numbers. A collaborative investigation into the changing skill set for professional accounting graduates over the next ten years and strategies for embedding such skills into professional accounting programs*. The authors of this paper (with the exception of Mark Freeman) comprise the project steering group for the project which is discussed later in this paper.

A further consequence of the national scoping study is an increased focus of the ABDC T&L Network to more proactively address strategic issues to facilitate national collaborative systemic change to improve T&L in business higher education. By definition this will include accounting education and the network will also adopt an oversight role with respect to the accounting DBI. This is an important accountability issue as the accounting study, like the business scoping study, is endorsed by the ABDC. This governance is simplified by the fact that three members of the accounting DBI team are also members of the ABDC T&L network and Phil Hancock, the leader of the project, is also a member of the Executive of the ABDC T&L network.

While network members act in leadership roles as agents of change within their own organisations, they also contribute to the leadership capacity of the network by acting as a national reference group in conjunction with the ABDC and leaders from industry and professional associations and by developing a sector-wide national agenda for T&L in business higher education. The network has the leadership capacity to promote engagement in evidence-based improvements in teaching and learning, e.g., Carrick grant applications which explicitly include scholarly review of the higher education literature beyond the discipline and the possible production of scholarship of teaching research in each project's strategic action plan.

3. ACCOUNTING EDUCATION AND THE FUTURE

University education has become more focused on 'output' via key performance indicators (KPIs) such as those reflected in the national Learning and Teaching Performance Fund. The latter includes student feedback on course experiences, course pass and retention rates, and rates of participation by graduates in employment or further study. Consequently, there has been a move towards redefining students and other stakeholders such as employers as 'clients' or 'customers' and developing a customer-responsive culture within universities (Parker 2006). Accounting academics have demands upon their time that extend beyond the education of their students. While many seek to provide a range of services to the profession, KPIs loom large in the form of volume and status of journal and book publications, research grants won, awards achieved, and so on. These competing demands on accounting academics combined with an increasing focus on accounting programs as ways to generate funds in universities (in turn leading to larger class sizes), create challenges for accounting programs when seeking to develop high order skills such as creativity, innovation, critical thinking and communication skills.

This has affected perceptions about the 'quality' of accounting graduates'. Vroeijenstijn (1995) suggest that while 'quality' must take into account the views of various stakeholders, this will result in quality being viewed from "different perspectives on different things about the same label" (Harvey and Green 1993: 10). In a study of accounting academics Watty (2006) identifies a fundamental difference in views about how quality is *currently* promoted and how it *should be* promoted. Many accounting academics believe that quality in accounting education should be about 'transformation' (a unique, individually negotiated process between teacher and learner). However whether this view is accommodated in a higher education environment where 'quality as fitness for purpose' exists is debatable. Anecdotally, perceptions differ between accounting academics and practitioners about whether students exit the university system at a sufficient level of quality where quality is

viewed in terms of particular skill sets that fit a pre-determined purpose. One of the major objectives of the Carrick funded accounting DBI mentioned previously, is to survey a broad range of stakeholders as to which set of skills are perceived to drive quality and competence in accounting students. This evidence is likely to clarify differences between stakeholder groups on how 'quality' is perceived.

As one example of quality issues, consider the current skills shortage in accounting. Although the number of professional accountants employed in Australia has grown strongly (increasing from around 100,000 in 1995-96 to just over 140,000 in 2005-06), Australia is facing a serious shortage of professional accountants notwithstanding efforts to alleviate this by increasing the number of visa approvals to allow greater numbers of migrant entrants to the profession. According to Birrell (2006: 8) there have been some "important consequences of this expansion in accounting training for overseas students in the way accountancy is taught in Australian universities". However, the move towards skilled migration is not alleviating the serious shortage of professional accountants in Australia because many technically-qualified migrant accountants don't have the English language skills to meet employer needs. In a media release in May, 2006 both the Minister for Immigration and Multicultural Affairs and the Minister for Education, Science and Training suggested that English language ability was an important determinant of good employment outcomes in Australia (Evaluation of general skilled migration categories, Joint Media Release 2006). "All recruiters stress the importance employers place on the capacity of graduates to work productively with clients and colleagues and to be able to write well in English" (Birrell 2006: 16). Johns (2006) believes that Australian universities have a responsibility to develop accounting graduates who are able to get jobs in the profession because they possess a defined level of both technical and English competence. Jackson et al. (2006a) also found that the single most important factor in students' success or otherwise in accounting assessment tasks was their English language competence.

Universities, however, have taken different approaches to how they develop graduate employability skills. Universities work to develop those skills by integrating the skills into curriculum and course design, providing students with work placements, and exposure to professional settings and career advice. In addition many students are now participating in part-time employment and/or community volunteer work which leads to a development of employability skills (BIHECC 2007). British research shows that relevant work experience during the degree program has a highly positive influence on employability as does employer involvement in course design and delivery (HEFCW 2003; Mason et al. 2003; Sirca et al. 2006).

Employability skills are best learned and applied within the context of specific disciplines where the discipline-specific approach emphasises the importance of mapping these skills within curriculum and stresses the importance of universities and employers working together to appropriately define these skills (BIHECC 2007). Sin et al. (2007) advocate integrating the learning of selected generic skills, particularly analytical thinking and written communication skills, with the learning of accounting content.

As reported in BIHECC (2007) a longitudinal study of Australian youth undertaken in 2006 suggests the proportion of students saying that their university course prepared them well or very well for the required employability skills is lower than the proportion saying that these skills were important or very important. This was further described in a study by Kavanagh and Drennan (2007) who found (with the exception of technical and research skills) a significant difference between those skills and attributes perceived by students to be important to their careers and the extent to which those skills and attributes were delivered as part of their accounting degree programs.

The quality of accounting education and the training of accountants worldwide has been the subject of much debate and political struggle since the mid 1980s (AECC 1990; Van Wyhe 1994; Mohamed and Lashine 2003). As global criticism of accounting education grew, accounting educators focussed on research about teaching methods during the 1990s, primarily focussing on issues of pedagogy in terms of the design, content, assessment, and the delivery of accounting education programs and courses. However the effectiveness of this research in transforming and persuading change is questionable and could be explained by a lack of change in the underlying conception and approach to teaching. Prosser and Trigwell (1999), for example, argue that effective change in teaching design and delivery for improvements in student learning requires academics to adopt a conception-change student-focussed approach rather than one which is information-transmission teacher-focussed.

As noted previously, many claim that university-educated accounting students are ill equipped to begin professional practice and that universities should prepare their students with a more comprehensive range of skills (Albin and Crockett 1991; Hall 1998; Mathews 2000). Further many other writers internationally suggest that the gap between education and practice is widening requiring more substantive curriculum change (Bowden and Masters 1993; Crebbin 1997; Wiggin 1997; Yap 1997; Hassell, et al. 2005) to produce accounting graduates with a broader set of skills and attributes that encompass more than purely technical accounting expertise (Braun 2004). Others argue that university educators

of future professional accountants should be committed to developing the relevant attributes and skills identified as desirable for the professional practice of accounting (AAA 1986; AECC 1990; CPA & ICAA 2005; IFAC 2006). Howieson (2003) sees the focus of the future accounting professional being the management of knowledge and adapting the education of accounting professionals to capitalise on that. It would seem then that the challenge for policy-makers is to recognise the legitimate voices of various stakeholders in accounting education in order to address issues that are fundamental to ensuring quality outcomes in graduates produced for the profession.

4. CARRICK ACCOUNTING SCOPING PROJECT

Kothari and Handscome (2007) discuss the notion of 'enterprise education' which seeks to redress the balance between producing educated graduates with specialised knowledge and educating specialists. Kothari and Handscome (2007: 44) cite Reich (1991) who advocates the development of graduates who have not only relevant disciplinary understanding and skills but also the 'soft' or generic skills that "enable the disciplinary base to be employed to optimal effect". Harvey et al. (1997) show that UK employers value generic skills more highly in employees where disciplinary-based understanding was assumed to be on a par.

To explore enterprise education in an accounting context, the authors of this paper (with the exception of Mark Freeman) have begun a Carrick supported accounting scoping project. The aims of this project are to investigate institutional curriculum concerns to "outline the dimension of concerns and to identify possible means for attending to them" (Carrick Institute 2007: 7) The project is a collaborative, sector-wide investigation into the growing breadth of 'generic' skills including communication, interpersonal and critical thinking skills which will be required of students who will graduate from university professional accounting programs over the next ten years. One objective of the project is to identify and disseminate examples of best practice for the embedding of these other skills in professional accounting programs by conducting the most extensive investigation of professional accounting programs in the higher education sector since the Mathews Report of the Review of the Accounting Discipline in Higher Education in June 1990 (DEET 1990).

Rationale for the project:

As described previously, the ABDC Scoping Study "Business as Usual?" identified issues within professional accounting programs that warrant separate investigation. In particular, that study identified significant problems with the accounting discipline including very large classes with students drawn from a diverse range of disciplines and cultural backgrounds;

chronic staff shortages which are expected to worsen in the coming years given the ageing demographic of staff; lack of communication skills, particularly but not exclusively among international students; and tensions in the discipline arising from the number of pathways available for entry into the accounting profession and the potential challenges this creates for higher education accounting programs.

The following quotes from key stakeholders interviewed as part of the ABDC Scoping Study illustrate the concerns that the accounting scoping project aims to investigate:

There was a very poor understanding of English in the written and verbal communication skills.... (not) distinguishing between domestic, international ...

We require them to show us where they're teaching the soft skills. We don't make them do a separate communication subject, but we ask them to show us where they're developing all of those oral communication and written communication and working in teams and negotiating skills.

The findings of a Carrick study by Jackson et al. (2006a) resonate with findings of the "Business as Usual?" study. They noted the concerns of employers regarding the perceived inadequate development in graduates of accounting programs of the skills other than technical that are required for employment in the accounting profession. "In particular and overwhelmingly, English language and professional communication skills are the areas of deficiency most often cited by graduate employers in Melbourne, Hong Kong and Singapore in this study". (Jackson et al. 2006a: 18). While the researchers noted some difficulty in finding an agreed definition for some of the generic skills such as 'thinking and acting critically' or 'acting strategically', the *Manual for Improving Assessment in Accounting Education* (Jackson et al. 2006b), developed as an outcome of the Jackson et al. project, describes an approach to integrating key generic skills (specifically, communication skills and teamwork) in an undergraduate accounting program.

Concerns with broadening skills sets are not new. The Mathews Report (DEET 1990) made a series of recommendations covering a broad range of issues for the Accounting discipline. That report made the following recommendations in respect to courses and teaching:

"Recommendation 4.3

In the development and review of three-year undergraduate accounting courses, higher education institutions and course development and accreditation committees should look for

evidence of a broad general education and the integration of communication and computing skills into the teaching and learning processes.” (DEET 1990: xxiv)

“Recommendation 9.3

All academic organisational units involved in teaching undergraduate accounting programs should integrate the different disciplinary units within the degrees, so that students may gain a co-ordinated understanding of how the disciplines interact in the business environment and the economy.” (DEET 1990: xxxi)

While findings in the Jackson et al. (2006a) project and comments made by stakeholders in the ABDC Scoping Study suggest that the above recommendations of the Mathews Report are equally relevant today, the more recent research also suggests that expectations regarding graduate ‘soft skills’ have evolved to higher order skills such as analytical and critical analysis, and ability to engage clients, negotiate and act strategically. This higher skills expectation was also reflected in comments made at a Business Higher Education Round Table meeting held in Sydney in March 2007, where Professor Fred Hilmer (UNSW), in discussing particular skills valued by employers in the twenty-first century, identified a range of comprehensive skills including written, oral and negotiation skills, and specific skills required of younger staff in managing an ageing workforce. A similar situation has been noted in a recent report in the USA entitled *Next Generation Accountant. A New Outlook on a Timeless Profession* prepared by Robert Half International Inc. with council members claiming that success in tomorrow’s accounting finance and audit environment requires greater skills than ever before. The Council also maintains that in addition to financial and technical skills, strong interpersonal and analytical skills are increasingly crucial for success in tomorrow’s accounting, finance and audit environments (Robert Half 2007).

In addition, there is a considerable push by accrediting bodies such as The Association to Advance Collegiate Schools of Business (AACSB) for ‘assurance of learning’. Each degree program must list the program learning outcomes and the mechanisms needed to be in place to determine that students have actually acquired them. The Carrick sponsored grant consequently reflects a timely interest in reviewing the changing skill requirements for professional accounting graduates.

The current accounting project seeks to address the following issues:

- 1) Identify stakeholder views as to the relative weightings of technical and other skills required for graduates of professional accounting programs in Australian universities over the next ten years.
- 2) Identify the range of non technical skills expected of professional accounting graduates and develop exemplars for how such skills may be embedded and assessed in professional accounting programs.
- 3) Identify examples of best practice in terms of (a) current embedding of relevant non-technical skills in professional accounting programs and (b) evaluating the extent to which these non-technical skills have actually been attained by students graduating from professional accounting programs, i.e., assurance of learning, and widely disseminate these to accounting programs in the higher education sector

Value to tertiary accounting education

Previous work such as the Access Economics Report (2005) has clearly identified the impact that the higher education business sector has on the economy of Australia, particularly as an exporter and capacity builder. The Access Economics study confirmed that business education adds considerable value to the economy, the sector and the individual in the form of higher taxation revenue and personal income and greater productivity. While previous investigations provided valuable sector specific information, the need to understand how to establish sustainable processes, in terms of student learning experiences and outcomes were not investigated.

Despite the recommendations of the Mathews report seventeen years ago, the concerns about course structure, integration of material and the communication skills of professional accounting graduates are still current as evidenced from the following quote from the ABDC Scoping Study:

I think the challenge that we have, as a profession, is to actually make sure that our members not only have the skills to do that scorekeeping stuff, but it's also those soft skills around how do we communicate that to other people in a way that they will understand, and can then use the knowledge as well.

The initiative of the ABDC and the Carrick Institute to support research projects such as that described here will help provide valuable insights into the technical and non-technical skills required of graduates from university professional accounting programs over the next ten

years if such programs are to remain relevant and competitive. As the demand for professional accounting graduates is expected to continue to outstrip supply of graduates, competition from alternative providers to the university sector will increase. Much of this competition will occur in the market for international students. As noted previously, the Birrell report states that many of the graduates from postgraduate conversion courses are not working in professional accounting firms because:

All recruiters indicate that such graduates are generally technically proficient and usually possess a strong work ethic. The problem lies with their communication skills.
(Birrell 2006: 16)

Proposed changes to the English language competency tests will have some impact on the level of communication skills of future graduates from overseas. However, the ability of students to circumvent such English competency screening tests will continue, and so this research of the type described here will add value to the higher education professional accounting sector by identifying examples of best practice for embedding a variety of highly sought communication skills into the programs. The project will also add value to the sector by identifying the relative weightings and shared responsibilities between universities and employers for technical and non technical skills which professional accounting graduates will require over the next ten years and beyond and it will also identify examples of best practice and provide exemplars for the embedding of other relevant non technical skills into professional accounting programs.

5 PROFESSIONAL ACCOUNTING BODIES

Leadership in managing a changing accounting curriculum extends beyond the universities, ABDC, and the Carrick Institute and includes other stakeholders such as the professional accounting bodies. In Australia the major professional accounting bodies are The Institute of Chartered Accountants in Australia (ICAA), CPA Australia (CPAA) and the National Institute of Accountants (NIA). In addition the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA) also have a presence in Australia and are active in South East Asia.

The ICAA and CPAA have for many years conducted joint accreditation of university accounting programs. Following initial accreditation universities are then subject to a review every five years. Accreditation of programs provides a number of benefits because

universities are required to review many issues associated with accounting programs in relation to staffing, resources and the curriculum.

The review of the curriculum relates to both technical content and generic skills such as oral and written communication and teamwork. Given the problems identified by Birrell (2006) in relation to the communication skills of many graduates of the Postgraduate conversion programs, the reliability of the accreditation process is somewhat problematic. The ICAA and CPAA have listed 30 generic skills that graduates from all accredited programs should have and these are listed in Table 1 (ICAA and CPA Australia 2007: 11).

The criticism of the lack of communication skills of many accounting graduates, particularly from conversion courses, suggests that the accreditation process fails to adequately capture the extent to which these attributes are being acquired by graduates. Perhaps the accreditation process should require universities to provide evidence of the assurance of learning in relation to these 30 generic skills similar to other accrediting agencies like the AACSB?

INSERT TABLE 1 HERE

The role of the professional accounting bodies and in particular the ICAA has also been criticised recently by the Accounting and Finance Association of Australia and New Zealand. This criticism relates to the potential conflict of interest for a professional accounting body, being the regulator of university accounting programs by way of accreditation, or perceived involvement with the provision of such courses.

The issue arose with the creation of a new Graduate Certificate pathway into the CA Program of the ICAA. The new pathway was a direct response to the critical shortage of accounting graduates with the necessary communication skills. The Big 4 and middle tier accounting firms are employing graduates from other disciplines “because many accounting graduates do not have the professional communication skills needed” (Tindale et al. 2005:1). However, it should be noted that the Graduate Certificate course is entirely delivered in a distance learning mode and all assessment is based on multiple choice exams only. Both of these characteristics are likely to impede rather than enhance the development of many desirable generic skills.

As previously stated, a key finding of the Jackson et al. (2006a) study is that English competency of students taking assessment in accounting has the greatest impact on student

learning. Therefore, one of the recommendations of that study was that “Students who need to improve their English competency should undertake an additional first year course that develops their English competency, particularly in an accounting/business/law context” (Jackson et al 2006a: 95). Of course this recommendation has resource implications and the study suggests additional resources should be provided to allow schools to be able to identify students who need to improve their English competency. This has potentially significant implications for postgraduate conversion courses where a large number of students have English as a second language.

Consequently, one of the significant current and future challenges for accounting educators is to ensure that graduates of all programs at both the undergraduate and postgraduate levels have appropriate communication skills. This would then mitigate the need for the professional accounting bodies to engage in the provision of accounting programs thus avoiding any real or perceived conflict of interest. This is one of the areas to be investigated in the Carrick Accounting DBI study.

6. CONCLUDING COMMENTS

The accounting curriculum in Australia and overseas is subject to greater pressures than ever before for significant change and development. This paper reviewed the efforts by a variety of key Australian stakeholders to take a leadership role in managing and directing these changes. Bodies such as the ABDC and the Carrick Institute have lead the way by generating and supporting research projects designed to help improve our understanding of the forces for change. The aims of all this effort are to investigate institutional curriculum concerns and to “outline the dimension of concerns and to identify possible means for attending to them” (Carrick 2007: 7). As an example of one of the ways change management can be engendered, we describe a study that will take up the challenges raised as far back as the Matthews Report (DEET 1990) and as recently as the Birrell Report (2006). The accounting scoping study will build on the findings of studies like the Jackson Carrick project (2006) so as to deliver quality accounting graduates who not only have the technical skills required in the ever-changing global environment but also the non-technical skills to be able to work as part of a team of professionals able to think critically, analyse diverse and complex data and communicate findings in a manner that enables end users to fully utilise and appreciate the technical information presented.

The project had its roots in the ABDC Scoping Study which identified, among other things, the shortages of accounting graduates who were well qualified both in the technical and non-

technical attributes demanded of the profession. The project will elicit the views of the key stakeholders so as to be inclusive of the spectrum of viewpoints impacting on the future of accounting graduates in the next ten years. Through the auspices of the Carrick Institute working through networks of Deans and Associate Deans in order to bring about systemic change, the project aims to bring about Australia wide improvements by working through the ABDC T&L network members to disseminate findings throughout accounting faculties across Australia.

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Table 1

CPAA and ICAA Generic skills list (Source: ICAA and CPA Australia 2007: 11)

Routine Skills	
1	report writing
2	computer literacy
Analytic/Design Skills	
3	identify, find, evaluate, organise and manage information and evidence
4	initiate and conduct research
5	analyse, reason logically, conceptualise issues
6	solve problems and construct arguments
7	interpret data reports
8	engage in ethical reasoning
Appreciative Skills	
9	receive, evaluate and react to new ideas
10	adapt and respond positively to new challenges
11	make judgements derived from one's own value framework
12	think and act critically
13	know what questions to ask
14	engage in lifelong learning
15	recognise own strengths and limitations
16	appreciate ethical dimensions of situations
17	apply disciplinary & multi-disciplinary perspectives
18	appreciate processes of professional adaptation and behaviour
Personal Skills	
19	be flexible in new/different situations
20	act strategically
21	think and act independently
22	be focussed on outcomes
23	tolerate ambiguity
24	think creatively
Interpersonal Skills	
25	listen effectively
26	present, discuss and defend views
27	transfer and receive knowledge
28	negotiate with people from different backgrounds & with different value systems
29	understand group dynamics
30	collaborate with colleagues