

Avondale College

ResearchOnline@Avondale

Business Conference Papers

Avondale Business School

6-2018

Are They Ready? Accounting Academics' Perspectives of the Preparedness of New Student Cohorts

Warrick R. Long

Avondale College, warrick.long@avondale.edu.au

Lisa Barnes

Avondale College of Higher Education, lisa.barnes@avondale.edu.au

Anthony Williams

Avondale College of Higher Education, tony.williams@avondale.edu.au

Maria T. Northcote

Avondale College of Higher Education, maria.northcote@avondale.edu.au

Follow this and additional works at: https://research.avondale.edu.au/bit_conferences



Part of the [Business Commons](#)

Recommended Citation

Long, W., Barnes, L., Williams, A., & Northcote, M. (2018, June). *Are they ready? Accounting academics' perspectives of the preparedness of new student cohorts*. Paper presented at the European Accounting Association Congress, Milan, Italy.

This Conference Proceeding is brought to you for free and open access by the Avondale Business School at ResearchOnline@Avondale. It has been accepted for inclusion in Business Conference Papers by an authorized administrator of ResearchOnline@Avondale. For more information, please contact alicia.starr@avondale.edu.au.

Are they ready? Accounting academics' perspectives of the preparedness of new student cohorts.

Abstract

The research reported here has as its central question of how do Australian accounting academics perceive the preparedness of students to study accounting at university. The research looks at how well prepared new cohorts of accountancy students are to engage. The research found that accounting academics identified four success factors required for students to study accounting at first year university level, identifying those needing to be addressed prior to beginning study, and others within the course of study itself. These four success factors included the ability to participate in the course with an apropos level of English language proficiency, to commence with a certain level of assumed knowledge which is then further extended, to develop and utilise higher order thinking skills, and finally to effectively communicate thoughts and ideas through written and verbal means.

The findings, of the study reported here, provide insight into what students need as preparation to study accounting at university, using the Success Factor Timeline (SFT). The SFT bring together disparate concepts into one framework for consideration of student selection procedures and course design. It also provides appropriate scaffolding for first year students to better enable them for success, based on attributes they need to possess before commencing university studies, and attributes they can learn whilst at university.

Key Words: Australian accounting academics, accounting student cohorts; student preparedness, Success Factor Timeline.

ED
CDIH

Introduction

Over the last four decades the Australian Higher Education Sector has undergone a series of significant changes which has redrawn the landscape in which academics function (Coaldrake & Stedman, 2013; Marginson & Considine, 2000; Rainnie, Goods, Bahn, & Burgess, 2013; Ryan, 2012), these changes including the massification, internationalisation and corporatisation of university education. Studies and commentaries have reported the reactions and experiences of academics to these changes (Coates, Dobson, Goedegebuure, & Meek, 2011; Hil, 2012) including the lived experience of academics (Scown, 2003; Sher, 2012). Within this new university context, researchers have been drawn to consider the issue of the preparedness of students for tertiary education, including the transition of secondary students and their to transition to tertiary education (James, Krause, & Jennings, 2010; McPhail, 2015).

More specifically, other studies report how the views and experiences of accounting academics in Australian universities have responded to these changes and issues (Cappellatto, 2010; Pop-Vasileva, Baird, & Blair, 2013; Subramaniam, 2003; Watty, Bellamy, & Morley, 2008). However, there has not been a detailed survey of the Australian university accounting academics (AUAA) that gives an opportunity for them to provide a narrative of their perspectives specifically in relation to the preparedness of students when first entering university to study Accounting.

Literature Review

Reforms to the Australian Higher Education Sector have been frequent and dramatic over the last few decades (Marginson & Considine, 2000; Rainnie et al., 2013; Ryan, Guthrie, & Neumann, 2008), and have been described by Rainnie et al. as an “often painful processes of change” , which is “unlikely to slow down to any degree in the near future” (2013, p. 193). While Parker (2012) notes university reforms to be a global phenomenon, the study reported here limited its focus to the Australian context.

Since the early 1980s there have been four major waves of reform (Ryan, 2012; Ryan & Guthrie, 2009), with a more recent wave whose effects are yet to be fully comprehended (Freeman & Hancock, 2011), and even more reform being debated by the Federal Government (Department of Education, 2014; Gallagher, 2014) and Parliament. These reforms can be very broadly grouped in Table 1, which also notes the broad outcome of them.

Table 1 Summary of Changes to Australian Higher Education 1980s to Present

Beginning	Major Reform	Outcome
Early 1980s	Abolition of student fees (Whitlam Reforms)	Massification
Late 1980s	Partial fee reintroduction and amalgamation of universities and CAE's (Dawkins Reforms)	Marketisation and Internationalisation
1990s	Competition and accountability (Baldwin, Crean and Vanstone Reforms)	Corporatisation
2003	Efficiency, compliance and further deregulation measures (Nelson Reforms)	Managerialism
2012	Uncapped federal government funded undergraduate places, stricter compliance and increased measurement (Rudd-Gillard Reforms)	To be determined
Proposed 2016	Micro-economic reforms including deregulating student fees (Pyne Reforms)	To be determined

Whilst all of these reforms have impacted on the Australian Higher Education Sector, the Dawkins reforms (of the late 1980s) are considered by commentators to have had the most significant effect to date (Christopher, 2012; Gallagher, 2014), resulting in government expectations (and consequently support) shifting from universities providing a 'public good' to ensuring 'successful outcomes' (Ryan et al., 2008, p. 172). This means that government now view higher education "...in clearly economic terms" (Ryan, 2009, p. 31). Whilst the Government considers these changes a success in policy terms (seeing it as both quick and effective) (Ryan & Guthrie, 2009; Ryan et al., 2008), in social terms, as noted below, the results are not viewed as positively, with issues such as increased academic workloads and stress, less affordable university education, excessive casualisation of the academic workforce and declining academic salaries being noted (Coates et al., 2011; Ryan & Guthrie, 2009; Ryan et al., 2008).

Since the 1960s there have been a number of studies and reviews into differing aspects of tertiary accounting education, a selection of which are summarised in Table 2 During this period accounting academia in Australia was not alone in such scrutiny, with the US in

particular probing accounting education (Accounting Education Change Commission, 1990; Advisory Committee on the Auditing Profession, 2008; Albrecht & Sack, 2000; American Accounting Association Committee on the Future Structure Content and Scope of Accounting Education, 1986; Behn et al., 2012). Typical of these studies and reviews in both countries was an examination of course structure and duration, graduate attributes, curriculum, research activities and staffing considerations. Recommendations for change were included in the reports of committees.

Table 2 Examples of Leading Studies and Reviews of Accounting Education in Australia

Author(s) & Year	Focus Area
Vatter (1964)	Perceived needs of the accounting profession in Australia .
Task Force for Accounting Education in Australia (1988)	Appropriate educational models for the accounting profession.
Mathews, Brown, and Jackson (1990)	Review of the Accounting Discipline in Higher Education Committee.
Watty (2005)	Surveyed academic accountants about their views of the quality of accounting education.
de Lange, Jackling, and Gut (2006)	Graduate’s perspectives of the emphasis placed on technical and generic skills.
Kavanagh and Drennan (2007)	What attributes and skills accounting academics perceive should be developed during an undergraduate course.
Hancock et al. (2009)	Investigated the projected changing skill set deemed necessary for professional accounting graduates.
Cappellatto (2010)	Investigated the (then) current challenges in accounting education.
Evans, Burritt, and Guthrie (2010)	Investigated contemporary challenges in accounting education in Australia.
Evans, Burritt, and Guthrie (2012)	Changing role, education pathways and future needs of professional accountants.

Despite the thoroughness of these reviews and studies, commentators have been critical that little has been done to implement needed changes (Albrecht & Sack, 2000; Black, 2012; Burritt, Evans, & Guthrie, 2010; Hancock et al., 2009; Mathews et al., 1990). Furthermore, research by Palm and Bisman (2010) into introductory accounting courses noted that “on

average more than 50% of the student cohort in the introductory accounting subject comprised non-accounting majors” (p. 195), and the content presented was so technical and procedural that it was “largely unsuited to meeting the needs of accounting majors, much less non-accounting majors” (p. 195). The inference from the authors is that a better designed and delivered accounting curriculum could encourage more students to major in accounting and continue with their university accounting education, with the resultant positive flow-on effects for the profession via increased numbers of potential professional accountants.

Significant growth in the number of international students studying accounting has given power to the international student as universities ‘commercialise’, ‘corporatise’, and focus on ‘revenue generation’ (Parker, 2005) with international students being seen as ‘cash cows’ (Pop-Vasileva et al., 2013; Ryan, 2010). This “forces changes in content, delivery and assessment of programs” (Ryan, 2010, p. 24), including the development of ‘commodified course packages’ (Parker, 2005). Extending this idea, some authors further propose that poor English skills amongst international students may be a cause of a decline in accounting education quality (Pop-Vasileva et al., 2013; Watty, 2007), and which can lead to a ‘dumbing down’ of programs (Ryan, 2010, p. 24).

While accounting students, as customers, do have power to influence the accounting curriculum, for example through course evaluations, more recently it has been the impact of the ‘massification’ of tertiary education that has had the greatest influence. As a consequence students, and in particular international students and domestic students from more diversified cultural and socio-economic backgrounds, are seen as revenue generators for universities who are therefore able to more directly influence the shape of accounting curriculum (Teixeira, Gomes, & Borges, 2015). An issue of significance arising from this is the preparedness of students for university (James et al., 2010; Scutter, Palmer, Luzeckyj, Burke da Silva, & Brinkworth, 2011). Questions arise regarding how well secondary school prepares this broader spectrum of students for university education (Lowe & Cook, 2003), including whether students have the requisite precursor abilities (Barrie, 2007) and levels of independent thinking and communication skills (Byrne & Flood, 2005; Byrne et al., 2012; McPhail, 2015). This leads then to this paper’s research question and proposition:

Research Question: How do Australian accounting academics (AUAA) perceive the preparedness of students to study accounting at university?

The proposition: Accounting academics believe that students are not prepared to study accounting at university level.

Methodology

The study employs both quantitative (Dainty, 2008) and qualitative methods (Creswell, 2013), also known as Mixed Methods Research (MMR) (Johnson, Onwuegbuzie, & Turner, 2007). MMR has developed into a recognised research design (Creswell & Plano Clark, 2011) and has been used in a number of significant research projects including Sher (2012), study that utilised a MMR design framework which forms the basis for this study (also refer to Tashakkori & Teddlie, 2010, p. 2 for a comprehensive list of key projects that have utilised MMR).

The approach taken by this study of Australian accounting academics uses an established methodology for inquiring about the lived experience. It uses a hermeneutic phenomenological approach, specifically for the lived experience of university academics within the discipline of accounting in the higher education sector of Australia. Invitations to an online questionnaire were sent to 808 Accounting academics in Australian universities, of which 162 useable responses were received. These responses were followed up with semi-structured interviews of a smaller group of eight academics from five different universities to further explore key issues raised in the questionnaire. The responses to both the questionnaire and interview questions were analysed for themes, from which emerged the issue of student preparedness and the key components for successful university study.

Results

Following are the reported the findings of the study as they relate to the study's population's perceptions of student readiness. It is important consider these findings as they relate to the impact of the accounting academics experiences. These issues are what confront many each day.

Theme 1: English Language Proficiency. Studying accounting at a university in Australia requires the students to participate using both technical and non-technical English language at a level sufficient for the student to communicate via verbal and written forms for instruction to effective and the students' learning evidenced. Responses in both the questionnaire and interviews indicated a level of dissatisfaction by the AUAs relating to the level of student proficiency with English, predominately among international students. Responses to

questions within the questionnaire (identified below as Q_n), and during the interviews (interview participants responses individually identified below as AUAA_n) typically associated with challenges or issues being faced by the accounting discipline and the perception of student quality included:

Limited English (Q23)

Lack of English skills (Q24)

I guess in terms of again ‘quality’ in inverted commas you know, the English language issue is, is a, you know, a concern as well (AUAA2)

Within these responses were expressions like “...*obviously* the, the English language um, issues...” (AUAA3 italics added) and “They’re the sort of things that *automatically* spring to mind for me...” (AUAA2 italics added), which indicates this issue was potentially a default response to questions relating to student issues.

One impact, of this perceived English language deficiency, is evidenced in AUAA4 comment which noted the issue of international students:

....cannot read very fast, have poor vocabulary and so are missing lecture content, like every fourth or fifth word.

The implication being that international students struggle with content and verbal expression used by lecturers, impacting on their potential achievement in the course.

In looking beyond the surface of these responses for measures that could redress this perception held by the AUAA of international students, three potential strategies were referred to by the AUAAs in the study. The first, and most prevalent, of these involves raising the required level of English language proficiency score for admission with applicants tested by a recognised instrument like the International English Language Testing System (IELTS), evidenced in the representative comments:

...[need to] maintain high IELTS admission test score (Q24)

...we’re finding particularly in our first years we’re losing a lot of them because of the challenges and it’s because we do have that low [IELSTS] entry score...(AUAA1)

The second matter raised in the study by the AUAAs in relation to English language proficiency concerned the use of direct entry into the accounting course through English language training colleges.

Abolish direct entry for [English language] colleges and maintain high IELTS admission test score (Q24)

These colleges are often partnered with universities (or are part of the university itself) to provide assistance to international students who have been identified with an insufficient IELTS (or equivalent) score to achieve the required level for the university accounting course. Following completion of a course of study with the training college, the students gain direct entry into the university accounting course. For example, in response to inquiries in the questionnaire concerning desired changes and obstacles to these changes in the accounting discipline, typical comments included:

Abolish direct entry for [English language] colleges (Q24)

Deals and contracts with [English for Academic Purposes] training colleges (Q25)

The concept of these colleges assisting students with their English language proficiency appears to be beneficial for the international students, the university and the training colleges. However, the AUAAAs in the study, reported here, raised concerns that the idea is compromised in reality, with one AUAA describing the process as:

...where [the English language colleges will] test them when they first apply...and um, they'll test them and they'll say, right you're only a 6.5 or 6 and require a 7, therefore given you're a 6 and you need a 7 in these areas, um, you need to do an 18-week course. Or given you're a 5.5, you need to do a 25-week course, or given you're a 6.5, you only need to do a 9-week course. And then at the end and they don't test them...they could sit there like a vegetable the whole time and not learn anything. (AUAA4)

The final measure, related by AUAAAs, was the requirement for English to be at a “professional level”, which appears to shift the requirement from a simple IELTS score to an ability to converse within the professional context. This suggestion may infer preparing “work-ready” accounting graduates able to converse at a level deemed appropriate for a professional accountant. The concept of “professional level” in this context lacks consistency in definition and is open to interpretation and subjectivity. The absence of consistent objective and measurable criteria for “professional level” English for accountants in Australia makes this concept idealistic but impractical to achieve without a framework to measure against. In addition, should such a framework of measurable and objective criteria be developed and agreed upon, the question of how to fit of its delivery into an already crowded accounting curriculum poses additional feasibility concerns for the AUAAAs.

Theme 2: Assumed Knowledge: Studying accounting at university, by its very nature, involves manipulating and interpreting numbers, and requires at the commencement of the course a foundational level of numeracy and knowledge of mathematical operations. This is

important because accountancy courses typically include not only the study of accounting, but also statistics and finance subjects at an introductory level. A significant number of the AUAA's in the study perceived a lack of an adequate mathematical foundation in accounting students, particularly among domestic students. This concern was evidenced in the following comments:

...and it's just very very evident um you know they can't use a calculator, don't know simple algebraic Year 8 manipulation, those sorts of things (AUAA5)

So, students are coming in and I'm just asking them, you know basic algebra and they can't do it. (AUAA8)

The observation of the AUAA is that the prospective university accounting student has a "substandard maths background", largely because there is no requirement for a demonstrated level of numerical literacies at the time of enrolment, summarised by the following response:

...we don't even have a prerequisite now for, um, maths (AUAA1)

The AUAA's in the study expressed a concern that students lacked mathematical literacies which, in turn, impacted on the students' preparedness for studying accounting at university. They suggested the implementation of a mathematics prerequisite in response to this issue: "give them a bridging course, you know with maths, before we put them into, their business subjects" (AUAA8). It was also noted, however, that these options will require stretched resources, and this may be problematic:

But, I guess it's a resources issue and they [university administration] won't do it (AUAA8)

The AUAA's in this study reported frustration at a perceived lack of an appropriate mathematics background of students, which potentially impacts on the students' ability to meaningfully engage with the subject content and to extend their knowledge from a solid foundation of skills. In turn, this may have repercussions on the attrition rates of accounting students from university. The AUAA's provided some options to address this situation, including:

- requiring screening of students prior to university admission,
- requiring mathematics subjects beyond year 9 in high school, and
- a higher high school entrance score for admission,

but acknowledge that there could be implications which may render these impractical.

Theme 3: Higher Order Thinking: Graduating from accounting at university requires more than just the ability to process numbers. It also requires a higher order level of thinking – critical thinking or higher level analysis skills, especially as the accounting profession continues to evolve, as noted:

...accounting's moving more and more away from the numbers to analysing the numbers to being business advisors, you have to have an analytical, critical mind... (AUAA6)

In this study AUAAAs acknowledge that students' exposure to this type of thinking at this higher level is typically not developed prior to them entering university, potentially hindering their university experience, evidenced by responses in the questionnaire like:

lack of scientific rigour and critical thinking of students (Q23)

[students] do not cope with exercises that demand critical thinking (Q30)

You know, their ability to um be independent learners (AUAA5)

For a number of AUAAAs in the study the responsibility to initially present higher order thinking lies within the high school education process, as typified by the following:

expect lecturers to fill the gaps on what they failed to learn in high school (Q30)

students under-prepared from secondary school (Q23)

[high] schools usually tend to spoon feed the high fliers (AUAA3)

Representative comments from the AUAAAs in the study concerning their perception of domestic high school students' preparation for university include:

[University] Teachers are expected to provide answers and spoon feed students like the HSC (Q30)

Nowadays the ATAR seems to have taken over and we read about how they're now trying to maximize their marks et cetera and it's all this game playing, and to me that doesn't prepare them. They're playing the wrong game. (AUAA6)

Um, I was speaking to high school teachers a couple of weeks ago and they were saying to me, what goes on at the high school and how students are given everything and they're coached for their HSC exams and, then I've started to see a bit more clearly why students want that when they get into university. (AUAA8)

This particular perspective places all the responsibility for developing higher order thinking with the high school system, and does not necessarily recognise that high school has a wider purpose than just preparing students for university – large numbers of high school students never transition into university and require different skills and learning. A broader

perspective held by other AUAAAs in the study see the development of higher order thinking skills as being a responsibility of the university itself – to take students as they are and to then develop these critical thinking and analysis skills as part of the university experience. A significant issue facing the accounting discipline, as identified by the AUAAAs in the questionnaire (Q23), was articulated as an absence of teaching critical thinking (e.g.: “lack critical analysis taught”) in the course. In response to question 24 of the questionnaire, canvassing suggested changes to the discipline of accounting, numerous responses proposed the incorporation of the development of critical thinking skills (e.g., “improved critical thinking skill development”, “more emphasis on thinking and exploring”, “Introduce more critical thinking”). However, to achieve this requires AUAAAs to incorporate this into their already full curriculum.

A sizeable number of AUAAAs in the study lament the lack of higher order thinking skills in students entering the study of accounting at university, and would like to attribute responsibility for this to the high school system, especially through the ATAR process. However high school is not just about preparing students for university, and other AUAAAs in the study acknowledged that university itself has a responsibility in the transition of students into this higher order thinking.

Theme 4: Communication Skills: Beyond the issue of English language skills as discussed in theme 1, all university accounting students typically evidence their learning through communicating responses to assessments via written or oral presentations, meaning it is important that students the skills to effectively communicate via these modes. In addition, within the accounting profession communication is becoming an increasing priority as the role of the accountant evolves from being an information preparer to one of interpreting and presenting complex information to the general populace as well as peers:

One of the things though that I think has changed and one of the things that I think is important is the communication element. We can produce the information but you do need somebody to sit down and go “this is what this means...” I think there will always be a premium paid for people who can communicate. (AUAA7)

A significant number of AUAAAs in the study perceived that students’ communication skills were poor, with typical responses by participants using terms like “lacking” or “inadequate” to describe students’ communications skills. Or in one particularly strong response, describing students as “too often illiterate”. AUAAAs involved in the study did not attribute responsibility for this issue of a lack of communication skills to other sources, but rather

offered a more constructive response by strongly supporting the incorporation of developing communication skills into the accounting course when asked to suggest changes to the accounting curriculum, for example:

- Much greater emphasis on communication skills
- [Create] opportunities to work with small groups to enhance communication skills (presenting, writing and interpersonal)
- Include a communication course in the degree
- More focus on improving communication skills
- Communication skills as a taught unit in first year

AUAAs, in their response to this question about communication skills, recognise that the university accounting courses have a responsibility to do more than just present the technical component of accounting but to also prepare the student for the extra dimension of effective communication.

However, the AUAAs also noted that there are potential obstacles to implementing their proposed changes, for example:

- Students view communication skills as secondary to technical content
- Lack of staff experience in teaching communication

In addition to these proposals are the challenges of how this might be accomplished in an already crowded accounting curriculum.

In the study, the AUAAs recognised that the accounting profession requires more than just technical accounting skills, and accountants need to have effective communication skills. A significant number of the AUAAs in the study noted that communication is a problem for many students. They proposed the incorporation of various solutions to this into the accounting course, recognising that there are a number of problems with this. However, recognition of the problem and proposing solutions within the university accounting courses, rather than via entities external to the AUAAs, indicated how significant the AUAAs in the study consider this issue.

Conclusion

The research reported here relates what participating AUAAs consider the students' preparedness for studying accounting at university. These are categorised into four components each of which can effectively inhibit students achieving success in university accounting courses. Firstly, AUAAs were concerned at the level of English language

proficiency of students, which some AUAAAs felt needed to be “fixed”, while others saw it as an opportunity to enrich learning. The second issue was a perceived deficiency in some assumed foundational knowledge (specifically mathematical skills) which is extended in the course of study, the solution for which they believed involved having mathematics prerequisites for entering the accounting course. The third element identified was the lack of higher order thinking in students prior to commencing their university accounting study. Many of the AUAAAs felt it is the responsibility of high school to develop this thinking, whilst others acknowledged the role of the university itself in assisting the transition to this level of thinking. Finally, the need to effectively communicate was seen by the AUAAAs as important, but noted a lack of communication skills in students. The AUAAAs in the study conceded that the accounting course itself needs to better address the development of these skills.

In order to answer the research question: *How do Australian accounting academics (AUAA) perceive the preparedness of students to study accounting at university?*, the four success factors identified for transition to university level study of accounting are:

- English language proficiency;
- to commence with a certain level of assumed knowledge which is then further extended;
- to develop and utilise higher order thinking skills; and
- to effectively communicate thoughts and ideas through written and verbal means.

The proposition: Accounting academics believe that students are not prepared to study accounting at university level has been proven to be correct, with four suggestions to combat the four themes as follows on the proposed Accounting Student Success Factor Timeline

model in figure 1.

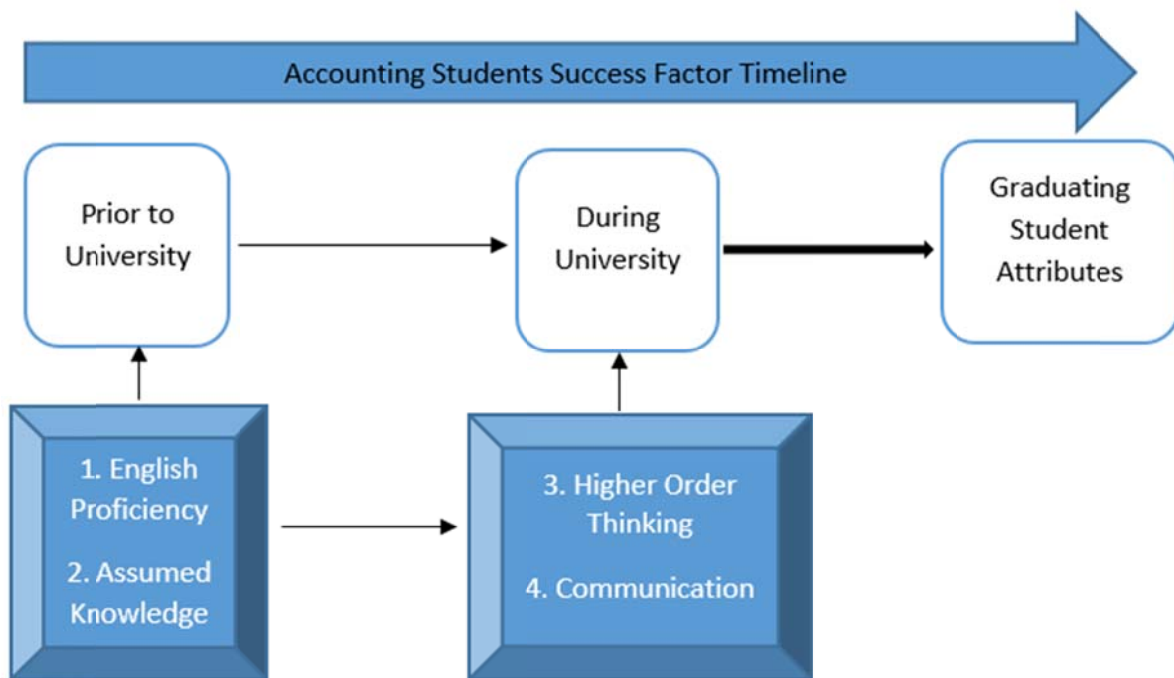


Figure 1: Accounting Students Success Factor Timeline

It uses the four themes across a timeframe showing that at the commencement of their degree students need to have sufficient proficient English language skills and have done subjects such as mathematics at HSC level, to prepare them for university. However, the softer skills of higher order thinking and communication can be part of the curriculum at university level, so that by the time the accounting student graduates, all four factors will be sufficiently addressed to produce prepared accounting students ready for work placement.

This research has shown that if students address each of the four success factors at the appropriate time, they are more likely to graduate with the graduate attributes associated with the chosen accounting degree. That is, students are encouraged to:

- participate in the course with an apropos level of **English** language proficiency;
- commence with a certain level of **assumed knowledge** which is then further extended;
- develop and utilise **higher order thinking** (e.g.: critical analysis skills); and then
- effectively **communicate** thoughts and ideas through written and verbal means.

The findings provide insight into what the AUAA believes is needed for students to be best prepared to study accounting at university. It brings together disparate concepts into one

framework for consideration of student selection procedures and can affect course design, providing appropriate scaffolding for first year students to better enable them for success.

Finally, it is suggested that future research in this area based on these findings include research to investigate the following questions. Who bears the responsibility for addressing each of these four components to maximise student success? How does an already crowded university accounting curriculum accommodate the changes required to address the identified needs? It is a delicate balance for universities between financial sustainability through growing enrolments, and maintaining high quality of accounting courses to students with a continuing width of background and experience.

References

- Accounting Education Change Commission. (1990). Objectives of education for accountants: Position statement number one. *Issues in Accounting Education*, 5(2), 307-312.
- Advisory Committee on the Auditing Profession. (2008). *Final report of the Advisory Committee on the Auditing Profession to the US Department of the Treasury*. Retrieved from
- Albrecht, S., & Sack, R. (2000). *Accounting education: Charting the course through a perilous future* (Vol. 16): American Accounting Association Sarasota, FL.
- American Accounting Association Committee on the Future Structure Content and Scope of Accounting Education. (1986). Future accounting education: Preparing for the expanding profession, [Bedford Report]. *Issues in Accounting Education*, 1(1), 168-175.
- Barrie, S. C. (2007). A conceptual framework for the teaching and learning of generic graduate attributes. *Studies in Higher Education*, 32(4), 439-458. doi:10.1080/03075070701476100
- Behn, B., Ezzell, W., Murphy, L., Rayburn, J., Stith, M., & Strawser, J. (2012). *The Pathways Commission: Charting a national strategy for the next generation of accountants*: American Accounting Association.
- Black, W. (2012). The activities of the Pathways Commission and the historical context for changes in accounting education. *Issues in Accounting Education*, 27(3), 601-625.
- Burritt, R., Evans, E., & Guthrie, J. (2010). Challenges for accounting education at a crossroad in 2010. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 9-15). Sydney, Australia: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.
- Byrne, M., & Flood, B. (2005). A study of accounting students' motives, expectations and preparedness for higher education. *Journal of Further and Higher Education*, 29(2), 111-124. doi:10.1080/03098770500103176
- Byrne, M., Flood, B., Hassall, T., Joyce, J., Arquero Montañó, J., González González, J., & Tourna-Germanou, E. (2012). Motivations, expectations and preparedness for higher education: A study of accounting students in Ireland, the UK, Spain and Greece. *Accounting Forum*, 36(2), 134-144. doi:10.1016/j.accfor.2011.12.001
- Cappellatto, G. (2010). *Challenges facing accounting education in Australia*. Retrieved from Melbourne, Australia:
http://www.afaanz.org/images/stories/pdfs/general_pdf/challenges%20facing%20accounting%20education%20report%20-%202010.pdf
- Christopher, J. (2012). Tension between the corporate and collegial cultures of Australian public universities: The current status. *Critical Perspectives on Accounting*, 23(7), 556-571.
- Coaldrake, P., & Stedman, L. (2013). *Raising the stakes*. QLD, Australia: University of Queensland Press.
- Coates, H., Dobson, I., Goedegebuure, L., & Meek, V. (2011). Australia: The changing academic profession – An enCAPsulation. In W. Locke, W. Cummings, & D. Fisher (Eds.), *Changing Governance and Management in Higher Education* (Vol. 2, pp. 129-149). The Netherlands: Springer.
- Creswell, J. (2013). *Qualitative inquiry & research design : choosing among five approaches* (3rd ed.). Thousand Oaks, CA: SAGE.
- Creswell, J., & Plano Clark, V. (2011). *Designing and conducting mixed methods research* (2nd edition. ed.). Thousand Oaks, CA: SAGE.
- Dainty, A. (2008). Methodological pluralism in construction management research. *Advanced research methods in the built environment*, 1-13.
- de Lange, P., Jackling, B., & Gut, A.-M. (2006). Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities. *Accounting & Finance*, 46(3), 365-386. doi:10.1111/j.1467-629X.2006.00173.x
- Department of Education. (2014). *Budget 2014-15 Higher Education*. Canberra, Australia: Australian Government.

- Evans, E., Burritt, R., & Guthrie, J. (Eds.). (2010). *Accounting education at a crossroad in 2010*. Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.
- Evans, E., Burritt, R., & Guthrie, J. (Eds.). (2012). *Emerging pathways for the next generation of accountants*. Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.
- Freeman, M., & Hancock, P. (2011). A brave new world: Australian learning outcomes in accounting education. *Accounting Education*, 20(3), 265-273.
- Gallagher, M., Group of Eight (Go8) Executive Director. (2014). Micro-economic reform of the Australian higher education industry: Implications of the Abbott government's budget of 13 May 2014. *Speech at the EduTECH Higher Education Leaders Congress 2014 in Brisbane 4 June*. Retrieved from <https://go8.edu.au/article/micro-economic-reform-australian-higher-education-industry-implications-abbott-governments>
- Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2009). Accounting for the future: more than numbers. *Australian Teaching and Learning Council*.
- Hil, R. (2012). *Whackademia: An insider's account of the troubled university*. NSW, Australia: University of New South Wales Press.
- James, R., Krause, K.-L., & Jennings, C. (2010). The first year experience in Australian universities. *Canberra: Department of Education, Employment and Workplace Relations [DEEWR]*.
- Johnson, B., Onwuegbuzie, A., & Turner, L. (2007). Toward a definition of mixed methods research. *Journal of mixed methods research*, 1(2), 112-133.
- Kavanagh, M., & Drennan, L. (2007). *Graduate attributes and skills: are we as accounting academics delivering the goods?* Paper presented at the Proceedings of the 2007 AFAANZ Conference.
- Lowe, H., & Cook, A. (2003). Mind the Gap: Are students prepared for higher education? *Journal of Further and Higher Education*, 27(1), 53-76. doi:10.1080/03098770305629
- Marginson, S., & Considine, M. (2000). *The enterprise university: Power, governance and reinvention in Australia*. Victoria: Cambridge University Press.
- Mathews, R., Brown, P., & Jackson, M. (1990). *Accounting in higher education: Report of the review of the accounting discipline in higher education*. Retrieved from
- McPhail, R. (2015). Pre-university prepared students: a programme for facilitating the transition from secondary to tertiary education. *Teaching in Higher Education*, 1-14. doi:10.1080/13562517.2015.1062360
- Palm, C., & Bisman, J. (2010). Benchmarking introductory accounting curricula: Experience from Australia. *An International Journal*, 19(1), 179-201. doi:10.1080/09639280903254959
- Parker, L. (2005). Corporate governance crisis down under: Post-Enron accounting education and research inertia. *European Accounting Review*, 14(2), 383-394. doi:10.1080/09638180500126876
- Parker, L. (2012). Beyond the ticket and the brand: imagining an accounting research future. *Accounting & Finance*, 52(4), 1153-1182.
- Pop-Vasileva, A., Baird, K., & Blair, B. (2013). The work-related attitudes of Australian accounting academics. *Accounting Education*, 1-21. doi:10.1080/09639284.2013.824689
- Rainnie, A., Goods, C., Bahn, S., & Burgess, J. (2013). The challenges of working in Australian academia: an introduction. *Labour & Industry: a journal of the social and economic relations of work*, 23(3), 191-199. doi:10.1080/10301763.2013.839080
- Ryan, S. (2009). *Academic business: Tensions between academic values and corporatisation of Australian higher education in graduate schools of business*. (PhD), University of Sydney.
- Ryan, S. (2010). Business and accounting education: do they have a future in the university? In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 22-28). Sydney: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.

- Ryan, S. (2012). Academic zombies: A failure of resistance or a means of survival? *Australian Universities' Review*, 54(2), 3-11.
- Ryan, S., & Guthrie, J. (2009). Collegial entrepreneurialism: Australian graduate schools of business. *Public Management Review*, 11(3), 317-344. doi:10.1080/14719030902798248
- Ryan, S., Guthrie, J., & Neumann, R. (2008). Australian higher education transformed: From central coordination to control. In C. Mazza, P. Quattrone, & A. Riccaboni (Eds.), *European Universities in Transition: Issues, Models and Cases* (pp. 171-187). Cheltenham, UK: Edward Elgar Publishing.
- Scown, A. (2003). *On being an academic : a study of lived experience*. (PhD), The University of Melbourne.
- Scutter, S., Palmer, E., Luzecky, A., Burke da Silva, K., & Brinkworth, R. (2011). What do commencing undergraduate students expect from first year university? *The International Journal of the First Year in Higher Education*, 2(1), 8-20.
- Sher, W. (2012). *Tertiary construction management education: the lived experience of academic staff in Australia*. (PhD.), University of Newcastle. Retrieved from <http://hdl.handle.net/1959.13/935763>
- Subramaniam, N. (2003). Factors affecting the career progress of academic accountants in Australia: Cross-institutional and gender perspectives. *Higher Education*, 46(4), 507-542. doi:<http://dx.doi.org/10.1023/A:1027388311727>
- Tashakkori, A., & Teddlie, C. (Eds.). (2010). *Sage handbook of mixed methods in social & behavioral research* (2nd ed. ed.). Los Angeles, CA: SAGE.
- Task Force for Accounting Education in Australia. (1988). *Report of the task force for accounting education in Australia*. Sydney, Australia: Institute of Chartered Accountants in Australia/Australian Society of Accountants/Accounting Association of Australia and New Zealand.
- Teixeira, C., Gomes, D., & Borges, J. (2015). Introductory accounting students' motives, expectations and preparedness for higher education: Some Portuguese evidence. *Accounting Education*, 24(2), 123-145. doi:10.1080/09639284.2015.1018284
- Vatter, W. J. (1964). *Survey of accountancy education in Australia*. Sydney: Australian Society of Accountants/Institute of Chartered Accountants in Australia/Australasian Institute of Cost Accountants.
- Watty, K. (2005). Quality in accounting education: What say the academics? *Quality Assurance in Education: An International Perspective*. doi:10.1108/09684880510594373
- Watty, K. (2007). Quality in accounting education and low English standards among overseas students: is there a link? *People and Place*, 15(1), 22.
- Watty, K., Bellamy, S., & Morley, C. (2008). Changes in higher education and valuing the job: The views of accounting academics in Australia. *Journal of Higher Education Policy and Management*, 30(2), 139-151. doi:10.1080/13600800801938747