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## Academic Standards and Cultural Reproduction in Accounting Education

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The purpose of this research paper is to explore the association between academic standards and cultural background. Particularly, it is to answer the question of whether the Australian educational culture is being reproduced in the accounting education in Australia. The research method for this study is focus groups of domestic and international undergraduate Accounting students of the Australian National University. The results show that in certain aspects the academic standards are biased towards domestic students. There is evidence that the Australian educational culture has been reproduced in the accounting education through the imposition of academic standards. Several studies have been conducted to examine the impact of academic standards in accounting education, but little attention has been paid regarding cultural reproduction in the Australian education system, particularly within the scope of accounting education. This study contributes to provide better understanding concerning this topic and the findings give input to the standard setters to develop academic standards which facilitate participation of more diverse culture.

Key words: Academic standards; Cultural reproduction; Accounting education

### INTRODUCTION

This study explores the association between academic standards and cultural background. In particular, it is to answer the question of whether the Australian educational culture is being reproduced in the accounting education in Australia. The focus of this study is on the attitude between the international and domestic undergraduate accounting students, towards accounting learning outcomes in the academic standards which are developed by Australian Learning and Teaching Council.

According to the literature, globalization has increased the flow of international students to Australia. It is providing an opportunity for students from other countries not just to study but also to work in Australia. The increasing number of international students then creates threat of deteriorating the quality of accounting graduates, since they have some limitations for being able to compete in the market. On the other hand, the accounting profession is still in shortage which makes accounting one of the demanded occupations listed by Department of Immigration and Citizenship. This creates a

trade-off between shortage of accounting profession and quality of accounting graduates (Jackling & Keneley, 2009; McGowan & Potter, 2008). However, in his study Jacobs (2003) argues that there is class discrimination in the accounting profession, to maintain certain class advantage. He further asserts that similar issue could occur in the education system, although he does not emphasize on cultural reproduction. Building from Jacobs (2003), this study argues that the education system in Australia is reproducing Australian culture which will benefit domestic students but constraining the international students to achieve certain standards.

On May 2009, Australian University Quality Agency issued a discussion paper titled "Setting and Monitoring Academic Standards for Australian Higher Education". This paper emphasizes the needs to develop an objective basis of setting more robust academic standards that can be monitored and able to reflect students' achievement. As a result, on December 2010 Australian Learning and Teaching Council issued Learning and Teaching Academic Standard Statement for Accounting. The council states

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that “this statement describe the minimum or threshold learning outcomes that graduates of accounting bachelor and coursework master degree programs are expected to meet or exceed” (ALTC, 2010, p. 1). Indeed, the threshold learning outcomes consist of five main aspects regarding judgement, knowledge, application skills, communication and teamwork, and self-management. These standardized learning outcomes serve as a safeguard for accounting education quality. It is expected that bachelor graduates of accounting should be able to perform as described in the threshold learning outcomes. However, this study argues that by using this academic standards as benchmark, the international students would become inferior particularly compare to domestic students. In spite of the international students are coming from different cultural background and possessing different values, the standards are established by standard-setting body that share similar culture and values as the domestic students. Moreover according to Reay et al. (2001), the education system is influenced by the values of dominant class, and so not only socially but also culturally biased. Therefore, it is likely that domestic students would be better in achieving the required learning outcomes.

Examining the academic standards that have been developed by Australian Learning and Teaching Council is important to further investigate whether the existence of the standards helps to increase accounting graduates’ quality. Accordingly, it should be able to fill up the shortage in accounting profession. However, if the standards are reproducing the dominant culture of Australian education system, then it is expected to see that in certain aspects the international students are failed to achieve the standards. Whether this hinders their ability to participate in the accounting profession is another question to answer.

In the next section this study will review the literature regarding the increasing of international students’ interests to study in Australia to be able to identify the challenges that the students and Australian education system are facing. Subsequent section would be to develop the framework for this study,

the research method and lastly, the data analysis and discussion. This study aims to answer the main question of whether the Australian cultural has been reproduced in the education system in Australia, particularly in the accounting field.

## LITERATURE REVIEW

Globalization effect has created a major impact to the accounting education in Australia, specifically by the increasing number of international students (Ramburuth & Tani, 2009). Based on the study of Birrell and Rapson (2005) and Watty (2007), the number of overseas students studying accounting in Australia has been increased given that accounting is one of the demanded occupations listed by Department of Immigration and Citizenship. Those who would like to attain permanent residency in Australia tend to choose accounting education as their entry point. In other words, globalization has opened the opportunity for overseas students not just to study but also to live and work in Australia. This increases the concern that the quality of overseas students enrolling as accounting students in Australia also affects the quality of the education itself. There is also a concern that the unqualified international students withhold the employment, which make the accounting profession is still in shortage (Jackling & Keneley, 2009). Thus, it drives the education standard setters to develop academic standards particularly in accounting education to address this specific problem. However, those studies are only pointing to the international students that have no qualification for the accounting profession. On the contrary, this study argues that the low quality of international students is measured using the academic standards that is reproducing Australian culture, therefore the standards are difficult to achieve by the international students who come from different culture.

McGowan and Potter (2008) argue that the decreasing quality of accounting graduates is linked to the lack of cultural diversity. They suspect that the accounting

curriculum in Australia has been compromised to fit the international students, particularly those who come from China. Indeed, Birrell and Rapson (2005) claim that these international students do not possess relevant skills to be employed by the accounting profession. McGowan and Potter (2008) contend that these relevant outcomes could be obtained through the internationalization of the accounting curriculum. Indeed, they argue that the internationalization of curriculum will only be achieved if the standards are designed to embrace the participation of different cultural background. However, their study does not specify how the non-manifestation of different cultures in the academic standards hinders the students from other cultures to achieve better. Unlike McGowan and Potter (2008), this study addresses the issue about the impact of cultural background on the academic standards. Hence, it can be further explored whether the shortage in accounting profession is merely because of the less qualified international accounting students; whether it is because the standards and the education system are preventing this less dominant class to achieve relevant outcomes as their counterparts; or other possible explanations.

Jacobs (2003) argues that social class has been reproduced in the accounting profession and claims that similar issue could also happen in the education system. According to Jacobs (2003), accounting profession is biased towards certain social class. He finds that there was discrimination between candidates from middle class and working class in the recruitment process of five major Chartered Accountants (CA) firms in Scotland. This inference derived after he analysed the application forms of those firms which were pointed out to some questions that potentially had facilitated the discrimination. He argues that the potential discrimination through the selection process intends to maintain class advantage in the accounting profession. Furthermore, he also asserts that this issue is intertwined in the education system. In fact, the special preference might happen towards certain class, cultural background or gender which

makes students from particular class experience more benefit in that education system. However, his study does not specifically emphasize about the impact of cultural reproduction in the education system. Therefore, building from Jacobs (2003), this study argues that the academic standards specifically in the Australian education system are biased towards certain educational culture. This is because the education system in Australia needs to preserve its quality which has been threatened by the existence of international students.

Several studies show that cultural background, specifically Asian culture, plays an important role towards education. Woodrow and Sham (2001) state that the attitudes and expectations of Asian students are accustomed by their culture, thus affected their education. In fact, Asian students are more passive and rely closely on teachers to transfer the knowledge (Donald & Jackling, 2007; Jackson et al., 2006). There are also dissimilarities between international students and domestic students in term of their behavioural as well as normative beliefs which influence their attitudes and perceptions regarding their choice of studying accounting (Jackling & Keneley, 2009). Furthermore, Auyeung and Sands (1996) depict that Asian students particularly from Taiwan and Hong Kong who share collectivism type of culture, possess different style of learning relative to Australian students who typically more individualistic. These international students are stimulated heavily by extrinsic motivation, such as prestige of accounting profession, while their Australian counterparts are more induced by intrinsic motivation towards studying accounting (Sewell et al., 2010). However, O'connell and Geiger (1999) contend that student motivation and learning preferences are less likely affected by cultural differences and mostly are self-constructed.

It is expected that domestic students will have a better understanding about the learning outcomes than their international counterparts, as determined in the academic standards. This is because the standards are developed in compliance with their educational background. Furthermore, since

domestic students share the same educational settings, the academic standards will very well suit their circumstances, and this will make them have better chance to fill up the shortage in the accounting profession. In relation with this the accounting profession in Australia would be able to maintain the perceived status that has been built based on its cultural background.

**Theoretical Framework.** The students' ability to be good achievers is related to their possession of cultural capital that is in accordance with what is perceived by the education system. The international students are facing this challenge when they participate in the education system in Australia. They come from different cultural and educational background. Substantially, they have obtained their cultural capital through constant practice and reflexive understanding in their cultural field. As a result, they would have different attitude relative to their domestic counterparts. This will be further examined using Bourdieu's theoretical framework. Since the education system is structured by dominant class, Bourdieu states that the students who do not possess reasonable amount of the dominant capital tend to fail the education system. This is because the education field is treated the students as possessing the same cultural capital.

Bourdieu's theory of reproduction in education, society and culture summarizes how the dominant culture of the dominant class is being reproduced in the education system (Bourdieu & Passeron, 1990). Specifically, Webb et al. (2002, p. 122) states that according to Bourdieu, "... the role of the education field generally, and the school system within it, is to promote the objective interests of the dominant class". In fact, Bourdieu's study regarding education system in France shows that since it is closely concentrated, the education system was only focusing on how to standardise the curriculum and not in accommodating different needs from the existing groups (Webb et al., 2002, p. 110-111). Therefore, if domestic students are considered as the dominant class here in Australia, then it is expected that the education system in

and cultural background with the standard Australia is reproducing their culture. Moreover, considering that the accounting profession and the education community want to preserve the quality of accounting graduates, assuredly they will control the resources by imposing certain rules (Dumais, 2002, p. 46).

Reflecting from the theory, that would be no surprise if the academic standards in Australia which developed to provide ideal benchmark for accounting graduates, is used by the dominant class to conceal class disparity between domestic and international students, arbitrarily or not. Consequently, since the academic standard setters share the same educational and cultural background with the domestic students, they have the incentives to favour those who come from similar qualifications (Webb et al., 2002, p. 113). Furthermore, because domestic students are being exposed to this type of education system in their whole life, it would be unproblematic for them to comprehend what are being expected by the standards. Hence, there will be differences in the attitude towards the standards between those two classes of students. In fact, if the academic standards serve as the rule for the education system, which means it reproduces the embedded culture, than it is expected to see the dominance of domestic students' learning outcomes over their counterparts. As Tom Bottomore summarizes: the ruling ideas themselves reinforce the rule of that class, and that they succeed in doing so by establishing themselves as 'legitimate', that is, by concealing their basis in the (economic and political) power of the ruling class (Bourdieu & Passeron, 1990, p. xv).

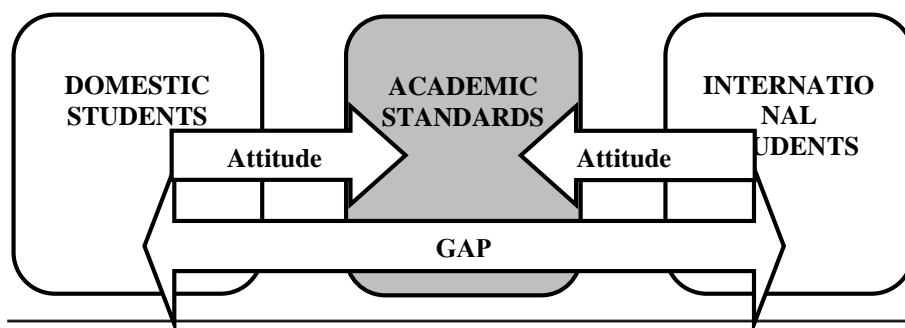
Therefore, the students themselves will not be able to distinguish that the academic standards are the reflection of cultural dominance. They possibly perceived the academic standards as the legitimate rule of education system in Australia hence they accept the imposition of the standards without any consideration. In fact, Bourdieu states that the agents will likely adjust their

expectations in order to achieve a specific capital and that they tend to think it is natural to have these standards and to comply with them (Webb et al., 2002, pp. 23, 25). In this case, the students will perceive that the existence of the standards is aligned with their needs for a better and qualified education system. As a consequence, the international students who think that they have not performed well would have a propensity to consider that they should find another field to pursue their careers (Webb et al., 2002, p. 113). In other words, to meet their future goals the international accounting students should be able to adapt with the standards imposed on the education system.

## RESEARCH METHOD

Since it aims to compare two different perspectives and attitudes, this study employs focus group as the research method. This is because the main focus is to gain insights whether domestic and international undergraduate accounting students have different attitudes regarding the academic standards, by comparing their expected learning outcomes as depicted on Figure-1. This research method enables the study to obtain rich and extensive opinions, particularly regarding collective viewpoints from a group of students who share similar experiences (Myers, 2009, p. 125).

**Figure-1: The Gap in Attitude between Domestic and International Students**



This study uses two focus groups of undergraduate accounting students at The Australian National University (ANU), which consist of one group of domestic students and another group of international students. The international student focus group includes three students from Indonesia, Malaysia and Zimbabwe who represent first to last year students. While the domestic student focus group includes three honours in accounting students. The process is as follows:

1. The participants were given a consent form to be signed, which stated the purpose of the study and other information concerning their rights.
2. Each of the focus group was asked for opinions about what are the expected learning outcomes they should achieve as bachelor graduates in accounting. The learning outcomes were on five different contexts which are how they make judgement regarding the accounting problems; how they implement or use their knowledge; how they apply their accounting skills; how they communicate and be in teamwork; and how they improve their learning.
3. The attitude towards the learning outcomes from each focus group was then compared to the standards developed by Australian Learning and Teaching Council. Further discussion was conducted on whether their perceptions meet the developed standards by reflecting on their learning experience at ANU.
4. They were asked to give opinions about whether the standards meet their learning expectation and how they think the standards would be achieved by their counterparts.

The focus groups method should be able to capture whether the standards are developed to accommodate different background of students or they are only best-fitted for certain groups (i.e. the domestic students). To large extent it should be able to generate the evidence that if the academic standards are the reproduction of Australian cultural background, then the attitude of domestic students would be better reflects the standards compared to the international students. That is the way to influence the education system in order to overcome the perception of quality deterioration among the accounting graduates in Australia, as states by Lynch (1990): the ability of particular classes and educational mediators to influence national education policies can only be known, however, by taking account of the unique cultural and historical conditions within which a given educational system operates (Lynch 1990, p. 3).

Regardless the limitation of this study that the two focus groups are not identically matched in terms of number of students and level of study, it is able to give the evidence in validating the theory that dominant culture is being reproduced in the education system. It also proves the proposition that domestic students have a better understanding concerning the standards relative to their international counterparts.

## ANALYSIS AND DISCUSSION

Bourdieu affirms that the dominant culture of the dominant class is being reproduced in the education system (Bourdieu & Passeron, 1990). Thus, if the academic standards are set as the rules to arbitrarily discriminate particular class of students it should be seen that domestic students would be better reflect the standards. However, the evidence shows that there is not much difference between the attitude of domestic and international undergraduate accounting students in most of the learning outcomes of the academic standards. Below is further discussion regarding the accounting learning outcomes set in the academic standards:

**Judgement.** In this particular outcome the attitude of domestic students is closely related to the standards, since they are not just able to incorporate some knowledge in formulating their judgement but also show that they are more initiative in conducting their judgement. This result is in line with the academic standards requirement, that a bachelor graduate should be able to make critical judgement regarding specific accounting problems by incorporating not just accounting but also other knowledge. In fact, the draft of Australian Qualifications Framework states that bachelor students should be able to initiatively apply knowledge and skills in making judgement. To some extent the ability to think creatively and initiatively is one thing that potentially has been culturally possessed by domestic students. Therefore, it should be reflected on their attitude in making judgement. One of the domestic students' states: *I remember one time when there's a tax break for purchases over a thousand dollars. Someone bought a new engine for a truck and normally we would just written it off as repairs because it's just replacing a component but I did some research I found out that we can treat it as a new asset because it is a separate unit of property. So we did that and got the 50% tax break and we could depreciate it. So that was just trying to get the best result for the client.*

On the other hand, even though the international students are able to incorporate other knowledge in making judgement, they do not show initiative in how they exercise the judgement. One of the students who is from Malaysia states: *First of all I will consider the appropriateness of the policies and second consideration would be the tax. So, tax implication of each policies to create, and what I have intended to plan with my tax.*

Another student from Indonesia emphasizes that regulation is an important consideration in making accounting judgement. *The accounting regulation that I have to follow. If I'm not wrong is the AASB the accounting regulation in Australia, and follow the guidelines.*

From their point of view it implies that the international students are stricter to the rules when making judgement, while

domestic students are more flexible in exercising their judgement. This is possibly derived from the difference in their educational and cultural background. Particular educational and cultural background teaches the students to become follower of the rules. While it is possible that Australian culture is taught the students to be more intuitive and innovative in certain circumstances. This type of culture is not being taught in school but referring to Bourdieu, the culture is unconsciously acquired by the students and had been entrenched from their early lives: Bourdieu's theory of social reproduction and cultural capital posits that the culture of the dominant class is transmitted and rewarded by the educational system. To acquire cultural capital, a student must have the ability to receive and internalize it. Although schools require that students have this ability, they do not provide it for them [...] (Dumais, 2002, p. 44)

**Knowledge and Application Skills.** This study groups knowledge and application skills together since these two outcomes are interrelated each other. Regarding these two outcomes where bachelor graduates should be able to combine broad theoretical and technical knowledge, both of the groups agree that although they have been taught comprehensively during their studies, some of the knowledge would not be relevant in their work. Technically they know what the work expects them to do. However, since two of the students have had working experience before, they soundly articulate that the knowledge they need when they work would depend on the role they play. *I worked as an audit intern in Ernst & Young before and I found that we were really used some of the knowledge that we learned in school but obviously such as taxation isn't really going to happen when you didn't really do taxation in auditing team.*

Generally, it implies that skills and intelligence would be fairly the same between international and domestic students. This is because particular skills and knowledge in

accounting are obtained during their studies in the university. These accounting skills and knowledge are possibly not embedded in their previous educational background, and since right now they are in the same field, they obtain the same cultural capital through the current education system. In fact, Dumais (2002, p. 48) states that "exceptional students from the lower class may see the accumulation of cultural capital as a way to overcome the obstacles that are typical for those in their class position". Therefore, it is likely that in pursuing their goals the less dominant class have learned to gain relevant knowledge from their current field.

**Communication and Teamwork.** Both of the groups agree that the way they communicate accounting ideas and advice to clients or colleagues are very crucial, with the particular consideration that they should maintain a good relationship when working with others in team. The standards require bachelor graduates in accounting to be able to communicate their ideas and advice to their colleagues and clients in a fairly straightforward context. On the other hand, communication is probably the most challenging part concerning the international students. The international students come from non-English speaking background, which means they speak language other than English in their family. Even so, language is not the only thing that hinders them in communication. Some cultures are more passive than others. Since the international students do not possess similar language and cultural capital with domestic students, communication part would be relatively difficult. *I found what is really effective in communicating with the clients is that what you present is understandable to them so maybe some written notes or shorthand or like memos that really helps them to understand.*

This study portrays that every culture possesses the same view regarding how to communicate and work in a team. That is why from their attitude it is demonstrated that the international students know how to communicate and work in a team even when they realize that they have language limitation. Indeed, they are able to

bridge the communication gap by presenting their ideas and advice in written expression which allows them to better prepare what they want to communicate.

**Self-Management.** Both of the groups are able to demonstrate the ability in contemplating from the feedback they received from their clients or colleagues, as being necessitate by the standards. All the students have the same opinion regarding how they should be open-minded in managing those feedbacks. *Normally you learn from it, I guess. Because sometimes you think you have a good idea but it's actually a terrible idea and once they tell you why, you understand.*

The attitude towards self-management and performance improvement is a personality aspect that is not limited to the culture. That is why not only domestic but also the international students are realized that in order to be successful in their working life they should reflect from performance feedback of how to make better improvement. In general, domestic students believe that the academic standards are relatively fair for them and their counterparts. *Well, you know these students come to Australia to buy product and the product is education. That education entails certain standards so they willingly entered on to that agreement.*

However, the international students deem that they are failing the standards. *First thing that came to my mind is that we're not capable of everything. We know we should be able to do what we're taught before but apparently we forget.*

The international students unconsciously realize that the standards do not affect domestic students. Implicitly they pronounce that if in the extreme case whenever education fails, domestic students as the dominant class in Australia can still rely on their cultural capital to get their job. *But domestic students unless the individual is a hard worker and wants to achieve all those things, then they will do it. But for others maybe it's just, oh well.. I'm Australian there's no way even if I've failed that they're going to throw me out of Australia. But for international students you've got a certain goals to reach. If you don't get it you're out.*

Regarding the shortage in accounting profession, most of the students state that they do not want to work as an accountant after finishing their study. Most of the students consider that accounting is a milestone of getting more desirable jobs. Although being an accountant is not their goal, they agree that in some circumstances they would be able to go back and become an accountant. *It's always the first resort and the last resort.*

To some extent, this evidence shows that the shortage in accounting profession is not merely because of the inability of the students to attain the standards but because they have other reasons of not entering the accounting field. Whether their reluctance to enter the accounting profession is because they genuinely want to pursue other goals, or because they unconsciously consider of not being able to compete with domestic students could be addressed in further study.

In the end, this study shows that in particular aspect regarding how they make judgement the academic standards and obviously reproduced the cultural capital of dominant class. In this case, domestic students are able to show that they have better understanding of what is expected from them. This is not because the current education has taught them to do so, but because they already possessed the specific aptitude which is embedded in their cultural background. Nevertheless, in most of the learning outcomes both domestic and international accounting students are capable to demonstrate similar attitude and thus they are capable in meeting most of the standards.

## CONCLUSION

This study examines the assumption that Australian culture is being reproduced in its education system. Even though there is a notion that the existence of international students has deteriorated the quality of accounting education in Australia, it is not clear whether the declining quality contributes to the shortage in accounting profession. Other literature explains that to some extent the cultural reproduction in education system is preventing the less



dominant class of entering the field. Therefore, this study explores whether the declining quality is because of the inability of the international students to meet the standards or because the standards are developed to preserve the quality of dominant class. This study focuses on the attitude of domestic and international students towards the academic standards, particularly the accounting learning outcomes set by Australian Learning and Teaching Council.

Using a theoretical framework from Bourdieu, this study shows the evidence that the education system in Australia is reproducing the culture of dominant class. Moreover, by examining the attitude of domestic and international accounting students towards accounting learning outcomes, it proves that in certain aspects the standards is biased towards the domestic students. As a result, domestic students are capable to meet certain outcomes which determined by the academic standards. In fact, they unconsciously meet the expectations of the standards since the culture has been embedded in their lives. The assumption that needs to be examined by further study is whether the international students' reluctance to participate in the accounting profession is because of their limitation of meeting certain standards.

Generally, this study contributes to the accounting literature by providing better understanding regarding cultural reproduction particularly in accounting education. Regardless there are some limitations of this study, it considerably conveys enough evidence to support the proposition. Clearly further study using large number of students from various cultural backgrounds would give more robust evidence. In conclusion, this study calls for more critical research regarding positive and negative impacts of cultural reproduction in the accounting education.

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