International student transitions in Higher Education: Chinese students studying on a professionally accredited undergraduate accounting degree programme at a Scottish university

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Abstract

The UK Higher Education (UKHE) sector has expanded overseas student numbers in recent years bringing significant economic and financial benefits to the sector and the economy. Yet, overseas student numbers are now under threat due to international competition, UK immigration law and the recent referendum decision to leave the EU. As a result, two key challenges arise for UKHE: the need to operate effectively in an international market; and, to meet the increasing expectations of international students (Grove 2015).

Chinese students form the largest overseas country group studying in the UK with 21% of all overseas students. Business studies, including accounting, is the most popular subject area with nearly 40% of all overseas students (UK Council for International Student Affairs, 2016).

This DBA study explores the learning experiences of a cohort of overseas Chinese students who have transferred from two years of study at colleges in China to a professionally accredited accounting undergraduate degree programme at a Scottish university. The overarching aim is to understand the nature of the students' learning experiences in the context of the degree programme in which the study takes place.

The research was conducted from a critical realist theoretical perspective and used a qualitative research method to develop an understanding of the nature of the learning experiences as perceived by participants. Research data, gathered from focus group interviews with student participants, was analysed thematically.

Findings show that issues with English lead to low levels of integration with other students, resulting in participants turning towards a learning strategy of independent learning among themselves. This further restricts exposure to English, including specialised accounting vocabulary, accounting concepts and theories, and cultural experience. The findings make a contribution to knowledge in terms of how this group of overseas Chinese students perceive and respond to their learning experiences of a Scottish accounting degree programme including aspects of the specific accounting

subject discipline. Recommendations offer considerations to enhance LTA practice in the wider HEI context and the accounting discipline.

Dedication

For

Mum and Dad

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List of acronyms

ACCA: Association of Chartered Certified Accountants

CHC: Confucian Heritage Culture

CIMA: Chartered Institute of Management Accountants

ENU: Edinburgh Napier University

HE: Higher Education

HEI: Higher Education Institution

ICAS: Institute of Chartered Accountants of Scotland

LTA: Learning, teaching and assessing

QAA: Quality Assurance Agency for Higher Education

SCQF: Scottish Credit and Qualifications Framework

TNE: Transnational Education

UKHE: United Kingdom Higher Education

2+2:   the degree programme whereby students are direct entrants into the third year of the four-year undergraduate accounting degree programme at the University.

Definitions used in this study

Chinese students / Chinese learners:	Students of Chinese heritage and culture from China or Hong Kong studying in China, Hong Kong or overseas.
Confucian Heritage Culture (CHC)	CHC is commonly found in literature and is not always consistently or usefully used. CHC is a term used often to define cultures of people from a variety of countries and areas such as China, Vietnam, Singapore and Hong Kong. Where relevant, this study refers to Chinese students specifically as those coming from mainland China.
Overseas Chinese students:	Students studying in the UK or other Western HEIs whose place of origin, or home, is China or Hong Kong.
Learning experience:	Learning experience, in the context of this study, refers to the encounters a person lives through in participating in and interacting with the academic university context, including programmes, subjects, classes, formative and summative assessment, independent study, group study, group work and interactions with university staff.

Western educational settings:	In the context of this study the term 'Western educational settings' are taken to be HEIs located in countries which are predominately English speaking. Countries incorporated into this definition include: the UK, the USA, Canada, New Zealand and Australia. An alternative definition would be HEIs which use English as the main language in countries which are mainly English speaking.

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CHAPTER 1 INTRODUCTION

1.1. Introduction and context of research

The presence of overseas students at United Kingdom (UK) Higher Education Institutions (HEIs) has both internationalised academic and student life and made a substantial economic contribution to the UK of £7 billion annually (Universities UK, 2015a). Revenues from international students are important to UKHE funding particularly since the UK recession of 2007-08 and the resulting cuts in government funding. In Scotland, a real terms decline in government funding for Scottish HE of 20% is predicted for the ten years from 2009-10 (Mclaren and Armstrong, 2014).

Revenues from international students are also under pressure due to increasingly restrictive UK immigration laws. Strong international competition for overseas students is also a factor. These factors are reflected in recent figures: the years 2011/12 and 2012/13, indicate two years of consecutive decline in overseas student numbers (Universities UK, 2015a). More recently, uncertainties to funding now arise from the UK referendum vote of June 2016 to leave the European Union meaning the future of overseas EU student numbers, and their funding provision, remains unclear.

In this challenging financial context the need to provide high quality and attractive HE to overseas students is a necessity if UK HEIs are to maintain or increase past successes. These factors are confirmed by Grove (2015) in identifying the foremost challenges facing UKHE as firstly, to operate effectively in an international market and, secondly, to meet the increasing expectations of international students.

In Scotland, where this study is set, the two challenges are at least as crucial as elsewhere in the UK. 22% of all students in Scotland come from overseas compared to 19% for the UK as a whole (UK Council for International Student Affairs, 2016). Students from mainland China are particularly important in this context. They form the biggest single country grouping of overseas students in HE both in the UK, Scotland and the university where this study is set. For 2014/15, there were 436,585 overseas students in the UK of which 89,540, or 21%, were from China. This is greater than any other single country (India ranks second with 18,320, or 4%, of overseas students studying in the UK) (UK Council for International Student Affairs, 2016). Business and administrative studies (including accountancy) are particularly important in having the highest proportion of overseas students (38.4%) of all subjects studied (UK Council for International Student Affairs, 2016).

The growth in numbers of overseas students at Western HEIs has generated research in a variety of areas of international education, part of which investigates overseas Chinese students attending HEIs in Western educational settings. Notable contributions include Ryan, (2005), Watkins (2000) and Biggs (1996) who explore cultural and pedagogical aspects of teaching in international settings, including those with Chinese students. Other literature investigates the characteristics and experiences of Chinese learners studying at Western universities, as seen in Richards and Pilcher (2014), Keith and Simmers (2013), Liu (2013) and Quan et al. (2013). There are investigations of HE internationalisation policy including studies of university provision for overseas students, campus life, availability of support services, campus cohesion, integration and community engagement as seen in publications such as Arshad and De Lima (2012).

Despite the volume of literature on international education and overseas student learning experience, there is little, if any, research which considers these with a specific focus on a particular degree programme and discipline such as accounting. The study adds to knowledge in two ways. Firstly, the thesis investigates the nature of overseas Chinese student learning experiences in the context of a Scottish university four-year professionally accredited accounting degree programme. The accounting context is rarely found in existing literature of overseas Chinese student experience. Secondly, the study design incorporates an exploration of the students' experiences of the six professionally accredited accounting subjects studied in their first year (third year of the programme) at the University. This aspect, with its focus on the ways the students perceive study of the accounting subject matter of their programme, is not found in the existing literature.

This DBA study is important because, until an understanding is reached of how Western accounting education is experienced by international students, it is difficult to know if it is adequate, responsive and inclusive. Overseas students have a wide choice of HE providers internationally. If universities are to maintain, or increase, existing international student numbers, in particular those from the biggest single student country group of China, provision of attractive international HE is a key factor. The thesis makes a unique contribution to practice in the development of findings, recommendations and conclusions which are offered in the hope of informing LTA practice and decision making surrounding the delivery of international higher education generally, and international accounting education in particular.

1.2. Motivations for this study

1.2.1. International student experience

The motivations for this study were driven by observations, from the researcher's own teaching practice as a lecturer in accounting, and in discussions with overseas Chinese accounting students as their year tutor, of challenges faced and adaptations made while studying at the University on a BA Accounting Degree Programme. The researcher's initial perceptions were that the students faced a range of challenges not faced by local students, including confidence in studying and communicating in English which was perceived as affecting their inclusion in learning activities such as tutorial discussion sessions. Other personal observations included the need for the cohort of students to have more contact time after class to discuss aspects that were not raised during tutorials. The initial perceptions of the researcher also included challenges faced by students relating to the accounting subject matter studied including accounting and legal vocabulary and concepts seemingly not readily found in Chinese-English standard or financial dictionaries.

Given the observations made during teaching and in one to one discussions with students as year tutor, the researcher was curious to understand more about the nature of the students' experiences of the programme, its LTA practices and the accounting subjects which form the mainstay of the programme. Questions arising for the researcher at that time included critical reflections about the effectiveness and inclusiveness of the LTA practice offered by lecturers and the University on the accounting degree programme in relation to the overseas Chinese students participating on the programme. These questions arose at a time when the year group

the students were part of comprised ninety students, half of whom were overseas students from colleges in China. The researcher chose to use the opportunity the DBA study programme presented to develop an understanding of overseas Chinese students' experiences of the accounting degree programme, LTA practice and the subjects studied. The outcome intended was to increase understanding of overseas Chinese students' experiences of the accounting programme at the University so that current practice in accounting education delivery might be reflected upon and developed where necessary.

As the literature review for this thesis revealed, there is a body of writing which studies Chinese learners in Western, and other, contexts which includes discussion of the learning experiences and strategies adopted. In some cases, studies of Chinese learning culture are incorporated under the more general heading 'Confucian Heritage Culture' (CHC) which is used by some writers to incorporate a wider range of countries claimed all to exhibit similar characteristics in educational and social culture. This is in itself problematic given the diversity of the countries some include under the single heading 'CHC'. Studies frequently cite students' educational and cultural background in China (or in countries claimed to be of CHC) as the reason for their observed responses or experiences in Western classrooms. While such aspects are explored across a range of disciplines there is rarely any specific focus on the influence of the subject discipline or programme structures on learning experience while few studies are set in accounting programmes despite being a core part of most, if not all, business schools' offerings.

<u>Three factors influencing learning experience</u>

This study seeks to capture the ways in which the accounting subjects studied and the degree programme might influence the learning experience of the Chinese students on the programme. The influence of the overseas Chinese students' own culture and educational background in China on their learning experiences is included as a third factor. These three factors, each with potential to influence learning experience, form the underpinning of the study and are shown in the conceptual model at Figure 1. The study develops this initial model through literature and research questions to arrive at conclusions and recommendations.

1.3. Aim and objectives of the research

The research aim is: <u>'to investigate the learning experiences of Chinese students in a new learning environment of a professionally accredited accounting degree programme at a Scottish university'</u>.

Based upon the findings of the research, implications for the practice of universities, academics and lecturers are investigated and recommendations made.

In order to achieve the aim, three research objectives guide the study:

- To understand, and critically reflect on, the nature of the learning experiences of overseas Chinese students on a 2+2 professionally accredited accounting degree programme at a Scottish university;

- To investigate and explore the ways in which: (i) the participants' cultures and educational backgrounds, (ii) the accounting degree programme, and (3) the accounting subject discipline influence the participants' learning experiences;

- To identify the key factors that influence the participants' learning experience and to develop practice recommendations for university staff engaged in teaching international students.

1.4. Broad approach to the research study

The research design achieves the three objectives stated in Section 1.3. through the choice of research methodology and research methods (discussed in Chapter Four). A single university was chosen as the study location and a qualitative enquiry method adopted. The data were gathered from focus groups formed from an entire cohort of 18 students who joined their accounting degree programme as direct entrants from colleges in China in 2014/15. Taking a critical realist ontological position and a relativist epistemology, the researcher emphasised the importance and value of the perceptions of participants in the research.

The research methodology chosen allows for claims of validity for the research findings. As discussed in Section 4.9. the research takes a realist view, such as that adopted by Krueger (1994), that strong external validity can be claimed where there are an adequate number of homogenous groups with randomly selected participants. This research benefits from data gathered from all students in a single cohort on the degree programme. This is an important factor in that it allowed the data gathered to

incorporate the full breadth of views and learning experiences of participants. The purpose of the research is to offer useful findings which can be considered for adoption in other similar contexts, student groups or disciplines. Nevertheless, as the research was conducted in a single university, the researcher acknowledges that there is scope for further investigation of a similar nature in other similar contexts and/or including multiple sites.

1.5. Rigour: reliability, replication and validity

Frameworks for generating rigour in qualitative studies are well established (Shenton, 2004) and are often based on the concepts of reliability, replication and validity (Bryman, 2012). Bryman (2012) suggests reliability as being the extent to which findings are repeatable. In order for replication to be possible, the study itself must be capable of replication by, for example, having the procedures used to generate the findings carefully documented. Bryman (2012) notes the importance of validity as relating to the 'integrity of the conclusions' (p47.) arising from the study. Further discussion of the extent to which, and how, this study meets standards of rigour is found in Chapter 4 but a note on the generalisability of the study is worth noting at this stage. Bryman (2012) highlights a widespread view that qualitative researchers cannot make claims about the generalisability or predictive nature of specific findings. This critique stems from the frequent use of single case studies in qualitative research such as this. Given this stance, no claims being made regarding the specific applicability of findings for this study as valid in other HEIs. This DBA research uses a single cohort of Chinese accounting students in a single university as the context and so it is not possible to

claim that the participants are representative of the whole population of Chinese students studying accountancy at universities in the UK. Rather, the findings of studies such as this DBA thesis have value in terms of being able to 'generalise to theory rather than to populations' (Bryman 2012, p.406). This means that, rather than relying on statistical analysis, the findings have value by adding to theories of the nature of overseas Chinese student learning experience. As Bryman (2012), points out, this form of generalisation has been recognised by various writers, such as Yin (2009), who calls it 'analytic generalisation' and, much earlier, Mitchell (1983) who used the term 'theoretical generalisation'. While a qualitative approach is taken, it is thus possible to generalise findings to theories about the nature of the participants' learning experiences, such as those described in Chapter 3 (Literature Review) rather than as representative of all overseas Chinese students studying in the UK.

The next section, Section 1.6., considers the contributions this study makes for knowledge and practice.

1.6. Contributions to knowledge and practice

1.6.1. Overview

Figure 1 provides an initial conceptual model of the study and is revisited and developed in Chapters Three, Four, Five and Six. The model illustrates a philosophical critical realist stance adopted for the research by considering factors which have the potential to affect participants' learning experiences. The factors adopted for the conceptual model are:

1. previous education and LTA culture in China;

2. the degree programme at the study university; and,

3. the professionally accredited accounting subjects studied.
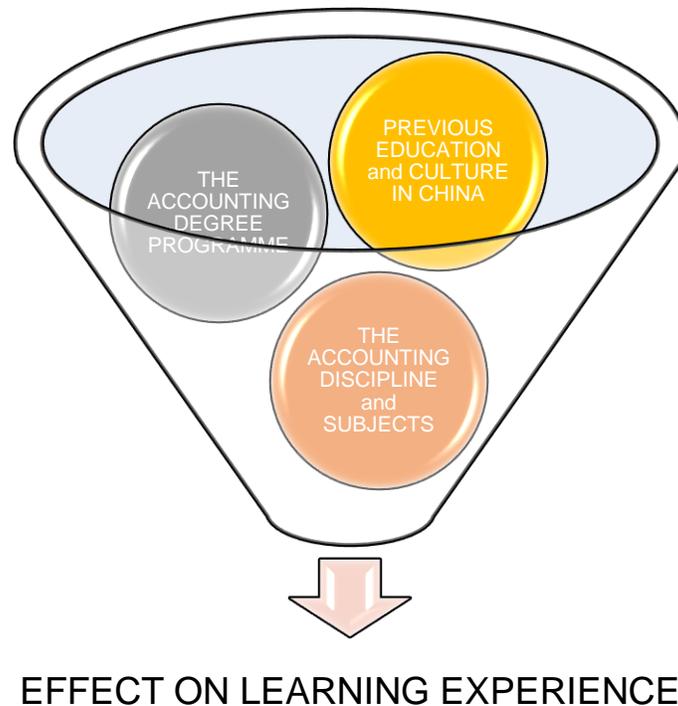
Figure 1: Conceptual model of research

The first factor considers how the participants' past learning and LTA culture might

affect their perceptions and learning experiences. The research seeks to explore how

the LTA and educational practice in the University is experienced by the participants.

The second factor considers aspects of the programme which might influence the

participants' learning experiences. This includes initial factors such as the structure of

the programme, the order in which compulsory subjects are studied and the nature of the programme on which they study. The influence of LTA practice and policies in delivery of the programme would also be captured here. The third factor considers the participants' learning experiences in relation to the subjects they study including factors such as the accounting and other related content of the individual subjects studied.

Use of this model, and through completion of the aim and research objectives, has generated a contribution to knowledge and practice within the international higher education sector by investigating how these three key factors have influenced the learning experiences of the participants.

1.6.2. Contributions to knowledge

The study adds to existing knowledge by studying a cohort of Chinese students, in their first year overseas (third year of the four-year degree programme) of a 2+2 accredited honours accountancy degree programme in Scotland. The study includes an investigation of the students' experiences of the accounting subjects making up the first year (Year 3 of the programme) of their studies. From the review of literature exploring overseas Chinese student learning experiences at Western universities, the context of this programme, at a Scottish university, and with key elements of the study being the influence of the programme and the accounting subject discipline on the participants' learning experience, is unique. As Chapter 3 (Literature Review) discusses, many studies are based on students on general business studies, a feature which reflects the popularity of these subjects with overseas students. Few, if any, published studies

consider the effect on learning experience which might derive from the subject discipline studied. Findings of this study corroborate existing research into the learning experiences of other overseas Chinese students studying on Western university programmes while others add new insights. Chapter 3 (Literature Review) provides a more detailed reflection on previous research in the field of Chinese student learning experiences and strategies while Chapter 6 (Analysis and Findings) draws together where findings from this research support those from existing literature and add to knowledge.

The lack of studies showing the effect of accounting as a discipline on participants' learning experiences is an important gap to investigate. Accountancy is a subject with an ever increasing international reach. China adopted the IFRS in 2006 thus aligning itself with international accounting financial reporting norms and so there are implications arising from the study with regard to the preparedness of students for careers in professional practice and professional examinations both in the UK and also in their home country. China's alignment with international accounting standards also confirms the usefulness of the knowledge and skills the students gain on completion of the programme learning outcomes at the University. Globally more countries are adopting international accounting standards. The increasing internationalisation of accountancy as a discipline poses questions for accountancy education and internationalisation of accountancy education in terms of LTA practice. Such questions include whether concepts, vocabulary, national law and legal structures, regulation and principles of accounting, taught at UK HEIs are universally understood or familiar to all students on the programme at the start of Year 3.

The findings arising from the research and their contribution to practice is discussed next.

1.6.3. Contributions to practice

The research makes a contribution to practice by revealing and articulating the learning experiences, challenges and learning strategies of Chinese students on a professionally accredited accountancy programme and offers insight into factors that affect their learning experience. This knowledge is essential in developing an understanding of the particular needs of Chinese students both on professionally accredited accountancy programmes and other programmes taken by Chinese students at Western universities. University management, lecturers and academics, who provide education in the accounting and other disciplines to Chinese students in Western settings, will find this study, its findings and recommendations, important in terms of developing LTA policy and practice.

1.7. Thesis structure

The thesis structure is highlighted in Figure 2 with the aim of providing a clear presentation of the research planned and undertaken. The structure finishes with the conclusion and recommendations that might be taken from the completed research.

Chapter 1 provided an introduction to the subject matter of the research and states the aim and objectives the researcher has addressed. A general summary of the research approach has been provided and the motivations driving the research project. An

overview of the contribution to knowledge and practice made by the research has also been provided.

Chapter 2 offers more detail of the context of the research giving an overview of the HE sector in Scotland and the United Kingdom with relevant issues considered. A discussion of issues facing universities, lecturers and academics in the internationalised university setting forms part of this chapter. In addition to providing contextual information regarding the sector, the chapter highlights why an understanding of overseas student experience is important.

Chapter 3 provides a review of literature and presents a critical reflection of the principal literature of relevance to the study. The chapter commences with an outline of the scope of research on international education and shows how the existing research field can be narrowed to focus on studies of Chinese student experience in Western education and a consideration of the limited literature exploring the Chinese student experience of Western university accounting education. The chapter concludes with a summary of gaps and issues arising from the review and key research questions raised for the study.

Chapter 4 discusses the methodology of the study and considers its appropriateness in achieving the aims and objectives. The Chapter considers the philosophical research view informing the study and consideration of the underlying ontological and epistemological stance of the researcher. The locus of the research methods within these is discussed together with consideration of the generalisability and reliability of the research. Ethical issues relating to the research are also addressed.

Chapter 5 provides information about the organisation and the programme in which the study is situated.

Chapter 1 Introduction
Chapter 2 Research context
Chapter 3 Literature review
Chapter 4 Research methodology
Chapter 5 Organisation and programme context of the research
Chapter 6 Analysis and findings
Chapter 7 Conclusion and recommendations

Figure 2: Summary of thesis structure

Chapter 6 provides analysis and findings arising from the data collection together with consideration of the themes arising from the research. The interaction between the research findings is considered, before the research questions identified in the Literature Review are considered.

Chapter 7 presents the conclusion of the DBA study. Implications of the research for

knowledge and practice are discussed and recommendations provided. Limitations and

recommendations for future research are provided.

CHAPTER 2 HIGHER EDUCATION LANDSCAPE

2.1. Chapter introduction

This chapter analyses the context within which the research took place. The chapter provides a critique of the HE sector in Scotland and the wider UK (Section 2.2.), the main challenges and issues for the sector (Section 2.3.) and the implications of these for university management, teaching and support staff (Section 2.4.). Issues facing the HE sector are discussed in Section 2.5.

2.2. Outline of the HE sector in Scotland and the wider UK

HE forms part of the UK public sector and, until 1999, Scottish education came under the powers of the UK parliament. HE across the UK is seen as including universities, colleges, specialist institutions and colleges and business schools (British Council, 2015). After a centuries-long history of 'ancient' universities in Scotland and the wider UK, in 1992, UK government policy widened university provision through the Further and Higher Education Act (1992) which granted university status to former colleges of higher and further education.

The Devolution Referendum in Scotland in 1999 led to the setting up of the Scottish Parliament and its assuming of powers over significant parts of the public sector. The areas devolved to the Scottish Parliament included education and training, meaning HE in Scotland now falls within the policies and strategy of the Scottish Government rather than the UK Parliament. The debate about the aims and objectives of HE is ever present. Recent decades have seen a variety of reports produced by government on

the purpose of HE including the Robbins Committee (1963) and the Dearing Report (1997). These reports have been enhanced in Scotland with further criteria outlining the strategies the government wishes HE to pursue (The Scottish Government, 2007). Activities seen as integral to the role of HE are the diffusion of knowledge by research and teaching. Recent years have seen an expansion of these core aims to include a wider range of goals defined, for example, in Scotland, in the report of 2007 (The Scottish Government, 2007). This challenges the sector to become more flexible to the changing needs of students meaning universities must become capable of delivering education through collaboration more closely with, and in differing ways, with other institutions and structures. Secondly, universities must contribute more directly to Scotland having a world-class knowledge economy. The aim is to foster engagement between universities and the Scottish micro, small and medium sized business sectors. Thirdly, Scottish universities must demonstrate that they use the funds they receive from the Scottish Government to support activities which are well aligned with the Scottish Government's purpose, its economic and skills strategies and its other policy frameworks (Scottish Government 2007). The policies continue to develop with newer challenges set by government aimed at further widening access to universities (The Scottish Parliament, 2010). In Scotland, as in the wider UK, most HEIs have charitable status and operate to all intents and purposes, independently from government. Despite this, most remain heavily dependent on government funding. The Higher Education Funding Council for England provided £3,971 million to universities and colleges for the 2015-16 academic year (The Higher Education Funding Council for England, 2015), the funding allocation to individual institutions being based on numbers

of full time students attending each. In Scotland, the Scottish Funding Council allocated £1,600 million on funding universities and colleges in Scotland for 2015-16 (The Scottish Funding Council, 2015). The dependency on government funding is an aspect the universities have, in recent years, sought to mitigate by diversifying their income streams and this has seen an increase in UKHE students from overseas. In 2014-15 the UK total HEI student population was 2,266,075 of which 436,585 (19%) students came from outside the UK. The number of Chinese students currently far exceeds any other nationality at 89,540 (21% of all overseas students) (Higher Education Statistics Agency, 2016).

Notwithstanding these figures, the numbers of international students faltered in 2011/12 and 2012/13 when the UKHE sector sustained two years of falling overseas student numbers (Universities UK, 2015a). The subsequent resumption of growth, 3% in 2013-14, was weak compared to other countries. The USA and Australia experienced 8% growth and Canada 11% (Peak, 2015). International competition for the market in overseas students continues to intensify as seen in the new entrants now providing education to overseas students such as China, Singapore, Malaysia and South Korea.

Scottish universities have diversified their activities and many are achieving this through developing overseas programmes and by increasing overseas students studying in Scotland. As shown in Table 1, for 2014-15, 22% of students at Scottish institutions were from overseas, a higher proportion than any other part of the UK (England 19%; Wales 18%; Northern Ireland 10%). One further aspect of note in HE in Scotland is that Scottish students' fees are now fully funded by the Scottish Government. This is no longer the case in England. This means that, while the policy is beneficial to local

students, the university is not able to increase income by increasing fees paid by Scottish students. The increases in student numbers from overseas, creates several issues for those working in and studying at HE institutions. These are discussed next, in Section 2.3.

Table 1: International student numbers by UK nation 2014-15

Country	Total international students	% of population who are international
England	356,820	19%
Scotland	50,015	22%
Wales	24,230	18%
Northern Ireland	5,520	10%
UK	436,585	19%

Source: UK Council for International Student Affairs (2016)

2.3. Issues and challenges for the HE sector

Given the scale of the HE sector it is unsurprising that the sector faces some significant challenges. It has been stated that the issues of most importance are the need for UKHEs to compete in an international market and second the need to meet the increasing expectations of students. Grove (2015) summarises the key challenges for UKHE as defined in a report by the Deloitte LLP global consulting body. Of seven challenges identified, operating effectively in a global market is highlighted first. The second challenge, raised by Deloitte LLP and summarised by Grove (2015), is the increasing expectations of students. Grove (2015) points out that international students

studying at UKHEs self-fund their education and consequently seek high quality education, better educational facilities and better prospects of employment. This suggests that UK HE strategies need to be responsive to these factors in order to continue to attract overseas students in the face of an intensely competitive market.

Since 2007-08 the UK has undergone a deep recession which will continue to put pressure on government spending at the UK and Scotland levels. UK government policy on immigration adds to the pressure on the income streams of UKHE institutions by making study here less attractive to overseas students. Universities UK (2012) raised the impact of immigration policy on UKHE in the House of Lords by reporting significant drops in the number of new entrants from countries such as Pakistan, India and Saudi Arabia, since the first of several visa regulation changes in 2011/12.

The UK-wide referendum vote, in June 2016, was in favour of the UK withdrawing from the EU while Scotland voted strongly (62%) to remain. This means that Scotland, as part of the UK, is also set to leave the EU. While there are early, informal, discussions at Scottish Government and also at UK and EU political levels, about the potential for Scotland to retain the benefits of membership of the EU while the rest of the UK exits, the outcome of these is far from clear and will likely take years to conclude. As things stand, the UK, including Scotland, finds itself soon to be a non-member state of the EU. The implications of this include the removal of (EU) government funded places for member-state students to study in the UK.

Aside from the issues of maintaining income from international students including how best to provide for them, other challenges face the sector. The ongoing diversification of income streams brings layers of complexity to HE institutions as entrepreneurial activities and links

with industry (Universities UK, 2015b) are developed at the same time as maintaining and developing overseas degree programmes and web-based programmes with the mass access to programmes they bring (Clothey et al. 2012). The need for research output to secure further funding continues to be a priority together with attracting income from other sources such as conferences, events and philanthropic income streams from wealthy donors and alumni (Universities UK and Higher Education Statistics Agency, 2014). The challenges facing the UKHE sector to diversify income streams require HE institutions to develop appropriate and responsive strategies. Section 2.4 identifies some of the issues that this context creates for management, teaching and support staff.

2.4. Key issues for management, teaching and support staff

Internationalisation has become a critical success factor for HEIs (Ayoubi and Massoud, 2012) with widespread implications for management (Gahungu, 2001), teaching (Dunn and Carroll 2005; Dunn and Wallace, 2004) and support services as noted by Quan et al. (2013) in the UK and Forbes-Mewett and Nyland (2013) in Australia. The presence of international students has seen the student base become culturally more diverse (Barron and Dasli, 2010) and raises questions about the extent to which, and how, LTA strategies accommodate this. While the internationalisation of the HE sector has created advantages for students at home and abroad by expanding the choice and opportunities to study overseas, internationalisation can create issues for students which do not exist where the student body is more homogenous. In Canada, overseas students face challenges relating to integration into new academic cultures and can experience isolation, estrangement, relegation to the fringes of student life and low self-

esteem (Guo and Chase, 2011). Equality of support and professional services offered to UK and international students has been challenged (Quan et al. 2013) and questions raised about campus cohesion between international and home country students (Bartram and Bailey 2009; Devlin and Peacock 2009; Cho et al. 2008; Zheng et al. 2004). Levels of engagement between international students and their local communities has also been identified as an issue (Arshad and De Lima, 2012). Others have questioned changes in academic standards as a result of internationalisation as seen in McGowan and Potter (2008) who argue that universities' corporate economic priorities could, in some circumstances, override educational ethics.

There are also considerations about the best LTA approaches to international classes and the potentially differing needs of students. Students studying in their own country and with a good command of English can struggle with language and discipline-specific vocabulary while overseas students, with English as their second language, contend with these difficulties and more (Ryan and Carroll, 2005). Direct entry students from the home country or region can struggle with a variety of aspects (such as adapting to independent learning) of the transition from college to year three of university programme (Christie et al. 2013; Barron and D'Annunzio-Green 2009). Despite the potentially different and differing levels of difficulties experienced by students many lecturers continue to follow existing assumptions about the needs and expectations of students in international classrooms (Ryan and Carroll, 2005).

A potential issue derives from the funding from the different student groups. Unlike Scottish students, funded by the Scottish Government, overseas students pay their own fees. Questions about whether the overseas student learning experience is different

because they pay, for example by being potentially more motivated or under greater pressure from parents than their local peers, arise. Then there is the public sector context and ethos of the university. Many overseas students are ultimately private service users yet they are studying in a public sector institution. Questions might be asked as to what impact this may have on their learning experiences and expectations.

At the programme level there are also considerations. Professionally accredited degree programmes, such as in the field of accounting, must strike a balance between vocational elements (such as requirements of the professional body) and the academic elements of university degree programmes (van der Merwe et al. 2014; Paisey and Paisey 2007). Overseas students may find programmes attractive because of the professional accreditations offered but then face academic requirements which may be culturally different and thus potentially more challenging from what they are used to from previous studies. LTA strategies also need consideration in response to the cultural diversity of the student body. Cultural differences between countries are recognised by some as important for example as seen in Hofstede (2011) and Hofstede (2003) and their implications for HEIs, such as in academic language, writing, learning, assessment and teaching styles, and student and teacher relationships need consideration.

An additional concern for UKHEs is increased administration arising from tightening of UK immigration requirements. UKHEs must ensure overseas applicants to UK universities are genuine and meet the requirements of the Tier 4 immigration rules. They must also demonstrate sufficient ability in English, funding and a place at a UK institution to be allowed entry to study. The requirement of applying Tier 4 and the

continued monitoring of overseas students falls on the university (Baskerville et al., 2011). Failure to properly administer overseas intakes can result in loss of the university's licence to recruit as was the case with the London Metropolitan University where 2,000 overseas students were told they could not continue their studies (BBC, 2013).

2.5. Issues facing the HE sector

The UK HE sector faces complex and diverse issues which make future planning challenging for those who manage HEIs. In order to remain appealing to international students HEIs need to create and maintain an environment which is attractive and useful to students from a diverse range of backgrounds, cultures and countries. From this perspective, HEIs need to examine and analyse the nature of the overseas student experience they currently provide from the perspective of the students and to ask if what they offer is responsive and culturally inclusive. This research seeks to be part of this process and seeks to deepen understanding of the learning experiences of overseas Chinese students with a view to making recommendations for those delivering education in accounting and, potentially, other subjects.

CHAPTER 3 LITERATURE REVIEW

3.1. Chapter introduction

This chapter presents a literature review of previous research. In order to set the broad context, the chapter commences with an overview of literature of culture before considering literature on the influence of culture on learning experience (Section 3.2.). This has been included because of themes identified in the literature review which theorise that learning experience is affected by learners' cultural backgrounds and the context in which they learn. Section 3.3. considers the background and characteristics of Chinese learning cultures identified in the literature, highlighting what some Western researchers claim to be features of Chinese educational and learning culture. Section 3.3. reflects on the debate about the concept of 'the Chinese learner' and discusses what some researchers have described as the 'deficit' and 'surplus' models used to portray characteristics of Chinese learners in Western educational settings. Section 3.4. reviews the literature of learning experiences of Chinese students studying in Western educational settings and includes a discussion of Transnational Education (TNE). Tables 2, 3 and 4 compare the main features many scholars claim to be typical of Western and Chinese learning cultures. Section 3.5. considers research on Chinese students studying accountancy in Western institutions and Chinese accounting education. Sections 3.2. to 3.5. (inclusive) reflect on questions arising from the literature reviewed. Section 3.6. brings these questions together to conclude and consider the key questions and gaps in the literature, identified from the literature review.

In developing this literature review an inclusive view was taken of literatures encountered that might add relevance to the study. Aspects of Chinese education, including accounting education, learning cultures and Chinese and CHC learners in Western educational contexts provided the main areas for attention because they closely relate to the research objectives. Key themes identified in these literatures, relating to claims and ideas of Chinese and CHC learning cultures put forward by scholars, are illustrated in Figure 4 and subsequently discussed. Figure 3 represents a diagrammatic model of the approach taken for this review to make sense of the body of published literature in these areas of study. The diagram shows how wide fields of research have been narrowed methodically to those that are most relevant to achieving the research objectives.

3.2. Culture literatures

3.2.1. Scope of the literature

Given this DBA study is founded on the concept of culture, an explanation of what is meant by culture in the context of this study is needed. Literatures on culture exist in many varied contexts and have produced as many theories. Hutnyk (2006) shows that the study of culture is not new and that definitions of the term vary extensively across a wide variety of research fields. Hofstede (2011) suggests that culture is a term used to describe tribes, ethnic groups and nations and also organisations and occupations. This can be reasonably taken as broad definition, providing scope and a way of discussing concepts of culture even if Hofstede's 'cultural dimensions' framework has been criticised - for example, the data used in the study was gathered from employees

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┌─────────────────────────────────────────────────────────────────────┐
│                    Research objectives and context                    │
│                      Discussed in chapters 1 and 2                     │
└─────────────────────────────────────────────────────────────────────┘
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│          Linkage of research objectives and context to literature     │
│                              Section 3.1                              │
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│                           Culture literatures                         │
│                                                                       │
│                              Section 3.2                              │
│                          Scope of the literatures                     │
│                 Literature on culture and learning experience         │
│                       Key issues arising for the study                │
└─────────────────────────────────────────────────────────────────────┘
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│            Literature on Chinese education and learning cultures       │
│                                                                       │
│                              Section 3.3                              │
│                          Historical background                        │
│          Characteristics of Chinese learning cultures in the literature│
│                 Debate about the concept of the Chinese learner       │
│                        The deficit and surplus models                 │
│                       Key issues arising for the study                │
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│             Literature of Chinese learners in Western education        │
│                                                                       │
│                              Section 3.4                              │
│                          Scope of the literatures                     │
│           Literature of Chinese students in Western educational settings│
│                 Literature of Transnational Education (TNE)           │
│                       Key issues arising for the study                │
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│       Literature of Chinese learners in accounting │
│                      education                    │
│                                                   │
│                    Section 3.5                    │
│                Scope of the literatures           │
│      Literature of Chinese students on Western accounting│
│        programmes and Chinese accounting education │
│             Key issues arising for the study      │
└─────────────────────────────────────────────────┘
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│             Literature review conclusion          │
│                    Section 3.6                    │
│                 Themes for analysis               │
│                    Research gaps                  │
│                 Research questions                │
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Figure 3: Diagrammatic model of the literature review

of only one company, IBM. Despite the criticism, Hofstede makes an important distinction between the cultural characteristics one might associate with a particular group and the individual preferences and characteristics of people within the same group. All cannot be assumed to be the same or respond in the same way to situations. In the area of international education relevant to this DBA study, Ryan and Louie (2007) criticise perspectives which homogenise groups of people from different backgrounds as all displaying the same or similar characteristics. They describe unhelpful viewpoints rooted in generalised and binary concepts of 'Eastern' and 'Western' with equally vague, or 'woolly' (p.404), concepts such as 'Confucian education' and 'Asian values'. While writers on culture try to define distinctive cultural traits of peoples and groups, such authors rightly highlight that it cannot be assumed that every person within the group or culture is the same in any particular aspect. Following from this, concepts such as culture itself can be seen as problematic, as seen in the challenges of some writers to ideas that cultures arise as singularly identifiable entities in any way at all. This point was made earlier by Welsch (1999) who argued that culture is a wider and less clearly bounded concept than many claim stating that it is better described by the term 'trans culture'. Despite arguments critiquing concepts of culture in relation to peoples of different backgrounds and nationalities, culture continues to be a focus for research across a wide range of research fields. In business-related disciplines there are cultural studies in a variety of contexts such as Chow (2012), Oliver (2011), and Bernhardt et al. (2006).

In the world of arts and creative studies literature in fields such as popular culture are well established as seen in the work of authors such as (Pattie, 2016). In the next

section, consideration is given to literature on the links between culture, in particular

claimed cultural traits, including educational cultures, which have been described

variously in literature in terms such as 'Chinese', 'Confucian', 'Asian', 'Western' and

their potential, or claimed, effects on learning experience.

3.2.2. Literature on culture and learning experience

Culture affects experience

This research study is based on the premise that Chinese students' (or anyone's) own

backgrounds are key factors in how they experience a Western university degree

programme. This premise has existed for many years as seen in the work of writers

such as Hall (1976), who used empirical physiological studies to argue that human

brains are altered by past experience and that cultural assumptions, values and norms

are deeply ingrained requiring time for individuals to adjust and alter behaviour to a new

situation. More recently, developments in neuroscience, for example Snyder et al.

(2015), support the view that past experience influences perceptions of current

experience, although the scope of this study does not allow a detailed analysis of this

literature.   In the field of learning and education, authors such as Wong et al. (2015)

and Nield (2004), take an approach whereby it is accepted that Chinese students'

learning experiences and perceptions of those experiences, in taking degree

programmes overseas in English-speaking countries, are influenced by past

experiences of education in China. There is a general acceptance in similar literature

that being placed in a new learning culture, environment or context can be perceived as

challenging. This can be seen in Wong et al. (2015) where Chinese students' past experience of education in mainland China directly and negatively influenced their views of teaching and learning at an Australian university. Quan et al. (2016), in citing Sluss and Ashforth, (2007), note that there is a consensus in literature that learning in a different culture creates a higher level of challenge for international students. This is perhaps to be expected if methods of LTA are different from what students are used to. It may also be the case that this situation might easily apply to any student attending a new overseas university setting regardless of their country of origin.

Difficulties experienced when attending a culturally, including linguistically, different educational environment forms a theme in many of the studies of student experience. Studies of Chinese and other overseas students at university in English-speaking countries have described such difficulties variously including in terms of 'learning shock' (Gu, 2009), 'culture shock' and 'language shock' (Wong et al. 2015; Liu 2013; Quan et al. 2013; Guo and Chase 2011; Wang 2011; Baker and Clark 2010; Clarke 2010; Watty et al. 2010; Gu 2009; Cho et al. 2008; Christie et al., (2008); Gu and Maley, 2008; Zhou et al. 2008; Chirkov et al. 2007; Turner 2006). A prevalent view in the literature is that, for students transitioning from a different educational system and culture, the experience is frequently one of negativity and challenge. This view highlights a perspective prevalent in the literature reviewed which has been described as a 'deficit' view, especially in relation to what are often defined as 'Chinese learners' and which focusses only on problems and difficulties apparently associated with such students.

Confucian Heritage Culture

One aspect of existing studies in international education is of students from what are often referred to as 'Asian' countries such as Singapore, Hong Kong, China and Malaysia, being described by the general term 'Confucian Heritage Culture' (CHC) – a term used to define cultures based on the writings and philosophy of Confucius. Examples of describing this can be found from early years of research in the field in the work of authors such as Biggs (1996) and more recently as in Saravanamuthu (2008). This term can be problematic in that it creates a view of educational culture from a wide range of countries, and individually as diverse as China, as homogenous. Ideas of cultural uniqueness was challenged nearly two decades ago by authors such as Welsch (1999) who argued that cultures have become less specific to one locus, due to increased internationalisation, and can therefore no longer been seen as homogenous. Yet, this view is also flawed in its assumption that there was, in the past, such a thing as cultural homogeneity. When considering the geographical, linguistic variety and size of population of a country such as China it is difficult to imagine such uniformity. The perspective of CHC in education, as discussed by scholars in English-speaking countries, has been challenged for the same reason for being portrayed in an overly simplistic way, for example in Ryan and Louie (2007). Despite this it seems accepted in much of the literature, and also anecdotally, in discourse in universities, that the terms 'Chinese culture', or 'CHC', embody some approaches, traits or values, perceived by Western teachers, lecturers and writers, of peoples from a range of countries in East Asia yet there are few studies which seek to systematically define the cultural traits of the wide range of countries often included in the term CHC. This is discussed in Nield

(2004) who notes the widespread assumption in literature, based on little or no evidence, that people from countries as diverse as Singapore, Thailand, Taiwan and Mainland China (including Hong Kong) share the same cultural values.

The next section narrows the focus of the literature reviewed to two aspects relevant to this study:

(1) literature concerning general cultural perceptions held about, and aspects of Chinese society and which may explain the nature of Chinese students' experience a Western university programme; and,

(2) literature concerning asserted cultural characteristics of Chinese education, that is, the educational cultural background students bring with them, and which may explain aspects of how they experience Western education.

The influence of Chinese socio-political culture on overseas Chinese students at Western HEIs

From the review of literature, the influence of Chinese socio-political culture on students attending Western HEIs has been studied by relatively few scholars. Much has been written about the communist, and subsequent, revolutions and their impact on Chinese society. Some idea of the impact of Mao and the communist revolution can be gleaned from Goldman (2002) who investigates the suppression of dissent in China. Despite previous levels of suppression, since the 1980s, there have been significant changes in Chinese society one of which is changes in intellectual freedom especially in the public domain. This was noted by Gu (1999) who describes an unofficial cultural movement

developing in the mid and late 1980s which challenged official government ideologies to

engage with ideas and theories from social sciences and humanities in the West.

Despite this, Goldman (2002) asserts that the recent history of China and its political

system has led to suppression of ideas and debate which extends to public debate on

matters concerning economics, taxation and business. This is countered more recently

by Ge (2012) who highlights the increasing level of public debate around government

policy areas such a taxation. The opening up of debate and the adoption of Western

business practices is reflected in Cho et al. (2008) who also highlight the related and

marked increase in Chinese student admissions to a Western business degree

programme. Cho et al. (2008) claim that 'language and learning difficulties' (p.200)

experienced by Chinese students at an HEI in the USA, are related to their 'Chinese

learner orientation'. They explore the nature of Western universities' teaching of

accounting and business subjects in the context of Anglo-American capitalism,

something the authors claim that the Chinese students have to adapt to having come

from a socialist market economy. Other cultural differences between the Western and

Chinese cultural contexts are highlighted as having an effect on the participants

experience including: individualism rather than collectivism; open discourse rather than

unquestioned acceptance, consuming resources rather than conservation; and, values

that favour the new rather than the old. Cho et al. (2008) is founded on similar

assumptions to those recorded elsewhere in the literature including a binary view of

Chinese learner characteristics and educational culture compared to those of learners in

the USA. For example, an assumption of homogeneity among Chinese learners and

culture is contrasted with an assumed (and stated) heterogeneity in the USA:

'In general, Chinese learners are moving from an ancient culture steeped in history and tradition, into a country that is not even 300 years old, and find themselves confronted with a heterogeneous culture that generally values consuming more than conserving resources, that values individualistic over collectivist mind-sets, and that values the new rather than the ancient.'

(Cho et al. 2008, p.204)

As Ryan and Louie (2007) note, researchers are also mistaken in making assumptions as to the values and characteristics of Western students. In claiming Western students are assertive, independent and use critical thinking, researchers can be seen to fall into stereotyping as it is not clear that Western students conform to such qualities.

3.2.3 Key issues arising for the study

Cultures of Chinese and Western HEIs and LTA

Having considered some of the social, political and educational cultures of China relevant to this study, research questions can be considered. There seems to be agreement, or at least a tacit assumption, in literature on Chinese and CHC learners that the cultural background of students influences their learning experiences at Western HEIs. This seems reasonable given the effect on human beings of any significant change in circumstances including moving overseas to study, experiencing a different country, educational institution, language and learning environment. Yet, while homogeneity of cultural background for Chinese learners cannot be assumed, equally it

cannot be assumed that Western HEI LTA contexts are homogenous across all HEIs

and in different English speaking countries. Questions can be asked as to whether

cultural effects on learning experience vary depending on institution and/or country.

Thus, it can be argued that the existing research into overseas Chinese or CHC

students' experiences of educational culture in HEIs in Western settings remains overly

general - in terms of the students themselves, and also the varied settings in which they

study. Further, there is little discussion in literature of the effects of subject discipline on

overseas Chinese or CHC student experience. These gaps are narrowed by this DBA

study in (a) its contextual setting (a Scottish university direct entry degree programme)

and (b) the effects, if any, of the accounting subject material on student learning

experience. A key research question for this study is thus: in what ways do the cultural

backgrounds of overseas Chinese students, the Scottish HEI context and subject

discipline in which they study, affect their learning experiences of an accredited

accounting degree programme at a Scottish university? In order to seek answers to this

question initial themes were identified from the literature of Chinese and Western LTA

culture and used to analyse the data generated from the research. These include

themes, derived from the existing literature of *Chinese education and learning cultures*

and *Western education and learning cultures*. These have been used to enhance the

conceptual framework (Figure 1) now shown in Figure 5.

English language

In the literature reviewed there is a theme of challenges for overseas Chinese students

arising from study in English. Section 3.2.2., in discussing cultural background, cited

literature on the effect on students of what has been called language shock. English

language, including accounting language and concepts and their effect, if any, on overseas Chinese students attending UK HEIs, has not yet been studied in the context of a Scottish accounting degree programme. This study seeks to address this gap. A key research question for this study relates to extent to which English, including the effect of English used to study accounting and its related concepts, affects participants' learning experience. This has led to *English Language* and *Specialised Accounting Vocabulary and concepts* being identified as initial themes for the analysis of data and included in the conceptual model shown in Figure 5.

In order to narrow the focus to the learning culture context, consideration is now given, in Section 3.3., to the literature which seeks to identify key characteristics of Chinese educational culture overseas students may bring with them to their studies at Western universities. This also includes discussion of literature which documents learning characteristics of CHC, including overseas Chinese students, as perceived by Western educators.

3.3. Chinese education and learning cultures

This section discusses literature which seeks to describe Chinese education and learning cultures. A brief historical context to Chinese education is explored before consideration of themes in the literature concerning characteristics, asserted by researchers, of Chinese and CHC students' approach to learning.

Chinese philosophies of education can be described as ancient. Zhang (2008), for example, asserts they have been established since Confucius in the fifth century BCE. More recently, it is widely held that, in recent decades, Chinese society has been transformed by changes in political, economic and cultural structures (Zhesheng, 2009). In the last few decades, change has been rapid in the areas of economic development, banking and finance, education, consumer behaviour, the development of social networking, policy making and the changes stemming from China's position as a developing world superpower (Grivoyannis, 2012). It can be argued that these changes, especially those in relation to education, have influenced the cultural context of learning. A detailed analysis of Chinese philosophies and the changes identified in relation to their impact on Chinese education is beyond the scope of this literature review. It is sufficient to note that despite the fast moving evolution of Chinese culture and society, a philosophical emphasis on the practice of learning and life-long learning is still seen by many, such as Zhang (2008), as remaining at the forefront of Chinese educational thinking. The view that Chinese education and learners remain thoroughly imbued with ancient Confucian cultural values requires to be, and has been, challenged by authors such as Biggs (1996) and, more recently, Ryan and Slethaug (2010), (Ryan and Louie, 2007) and Louie (2005). Louie (2005) criticises the notion that CHC students are uniformly following a Confucian ideal of education and its characteristics, an argument extended by Ryan and Louie (2007), Ryan and Slethaug (2010). Ryan and Slethaug (2010) criticise Western educators who claim that Confucian values are the reason for the Chinese, and CHC, learner characteristics they perceive in their

students. In doing so they cite Clark and Gieve (2006) who note that such perceptions are rarely scrutinised for ethnocentric bias and are rarely tested empirically. A challenge to the assumption that perceived Chinese learner characteristics, such as effort and diligence versus ability are the key to success, derive from Confucian values is also made. The authors question whether such values 'are even exclusive to Confucianism' (Ryan and Slethaug 2010, p10) given that such values can also be found in other cultures and societies.

It is worth considering what might be meant by 'Confucian' in the contexts of the research which refer to CHC traits. Confucius' perspective on learning can be found in The Analects which encompasses ideas of learning as an essential method of self-cultivation, the need for reflection to avoid remaining ignorant and to cherish old knowledge while continually acquiring new knowledge. From a Confucianism perspective the relationship between teacher and student has been described to be like a father-son relationship (De Man, 2006; Wong et al., 2015) with defining characteristics including: the relationship must not be abused by the teacher by abuse of their power position; students who challenge the relationship must be punished; the role of the teacher is to impart knowledge and the student's role is to receive it; the teacher must take great care and attention over their students; and, the role of teacher is highly venerated and respected. Some literature on Chinese educational culture, for example Clarke (2010), highlights the influential role of 'Mao Zedong Thought' – philosophies deriving from Marxist ideologies and based on Mao's two major essays On Practice (1937) and On Contradiction (1937) where themes included learning and the integration of knowledge and practice. Nevertheless, these elements seem ignored in much of the

literature reviewed for this study. Most discussion of Chinese, or CHC, learners, education and learning culture in the literature reviewed focusses on assumed influences of Confucian thought with little investigation of whether such assumptions are valid. Because of the frequency of claims of Confucian influence on Chinese and CHC learners, education and culture found in the literature reviewed, the next section will consider the main characteristics seen as typical of Chinese and/or CHC educational culture, and identified in the literature review, by writers investigating Chinese and CHC learners in Western educational settings.

Key characteristics of Chinese learners in the literature

Drawing from Cho et al. (2008), the more prominent characteristics used by researchers were identified and classified as themes as depicted in Figure 4 with examples provided of published research for each. Given the breadth of the literature it is noted that the discussion here may not capture the full range of research into apparent characteristics of Chinese students' learning culture and approach in a Western university context. Nevertheless, the themes identified in this literature review offer a reasonably comprehensive view and might therefore be considered adequate to show the scope of the literature in sufficient detail. These are included, alongside other literature, in the following sections.

3.3.1. Memorising and understanding

Rote learning, a term used to describe a learning strategy characterised by the mechanical repetition or memorisation of material, is seen by some as leading to only a

shallow understanding (Li and Cutting, 2011). Writers on rote learning and Chinese or

CHC learners have often taken a view, for example in Nield, (2004), or empirically

demonstrate, in Cooper (2004), that '(Malaysian) Chinese' (p.290) leaners use rote

learning more than their Western peers. Biggs (2003) also asserts that rote learning

forms an element of the

Memorising and
understanding
(Watkins and Biggs 2001;
Tan 2011)

Teacher student
relationship –
diligence and
receptiveness (Wong
et al 2015)

Effort versus ability
as reason for success
(Hau and Salili 1990,
1991, 1996; Cheng
and Hau 2003, Zhang
2008)

CHC
LEARNER

Collective versus
individualistic
approach (Hodkinson
and Poropat 2014)

Intrinsic vs. extrinsic
motivation
(Watkins and Biggs
2001)

Preference for
numeracy rather
than verbal or textual
(Bond, 1994; Ng and
Rao 2010)

Achievement
motivation
(Watson and Biggs
2001; Phuong-Mai et
al, 2005)

Author's own: model developed from Cho et al. (2008, p.206)

Figure 4: Diagram of themes in literature claimed to be characteristic of CHC learning culture

Chinese learning culture and links this to Chinese language learning, from an early age,

which involves memorising thousands of individual characters. The widespread, and

still recent, view that Chinese or CHC learners make more use of rote learning

strategies than their Western peers, found for example in Li and Cutting (2011), Tan

(2011), Ding (2007), (Nield, 2004), Biggs (1996), Marton et al. (1996), Volet and

Renshaw (1996) and Biggs (1979), has been challenged. Mathias et al (2013) find that

Chinese international foundation students' learning approaches are similar to UK

students: their aim, like their UK peers, is learning to gain understanding. Memorisation

is used only when faced with difficulties in understanding or examination pressure.

The assumption that CHC learners' gain only a shallow level of understanding has also

been challenged. Watkins and Biggs (2001) and Biggs (2003) write of a paradox in

relation to Chinese students: on the one hand they claim that students are taught in

class in ways that Western educators would regard as unhelpful for deep learning, yet,

on the other hand, they state that these students perform at least as well as those of

Western countries. They cite mathematics as an example, one which can be seen as

remaining valid for China - the most recent statistics, gathered tri-annually, of the

Programme for International Student Assessment (PISA) show China performing

significantly above OECD averages across the three key subject areas of science,

mathematics and reading (OECD, 2015) although it is acknowledged that such statistics

may change over time. A further assumption relates to perceived views of teacher

authoritarianism in Chinese teacher student relationships and a strong emphasis on

external examinations. This has also been challenged as seen in Correa et al. (2008)

who found teachers of primary school maths in China more disposed to discuss student

engagement and relationships between teachers and students than their American

peers who related more on a rote learning approach to mathematics.

The issues surrounding rote learning raise questions as to the extent, if any, to which Chinese students on an accounting degree programme use rote learning as a learning strategy and why. For this reason, rote learning is incorporated as a sub theme of the broader initial theme of *Chinese education and learning cultures*, as seen in Figure 5, for the analysis of data.

3.3.2. Effort versus ability as reason for success

A sub-group of literature in the field observes how factors such as a students' effort, strategy and goal setting attributes are seen as contributing to Chinese learners' success. Ho and Hau (2008), Zhang (2008), Cheng and Hau (2003), Hau and Salili (1996), Hau and Salili (1991) and Hau and Salili (1990) are examples of research which explore these themes identifying a characteristic of Chinese or CHC learners that suggests effort is viewed as more important than ability in achieving academic success. It should be noted that Hau and Salili set their three studies in Hong Kong with participants formed from 'Chinese' student populations in Hong Kong. In this they assume that Hong Kong students have similar cultural educational influences to those in China – an aspect which can be criticised in treating Hong Kong students as a homogenous group having identical educational characteristics to those in China. Given the potential historical influences arising from Hong Kong's recent history of being governed by Britain, for 100 years until 1997, rather than China, the issues surrounding perceived cultural characteristics can be questioned. On the other hand, perhaps reasonably, they justify this by noting that Hong Kong is 'situated in Southern China with 97% of the residents being Chinese' (Hau and Salili (1991), p.181). The approach

taken by these authors in using the term 'Chinese' seems to be based on the demographics of the Hong Kong population: over ninety percent of Hong Kong's population are people of Chinese heritage or origin.

Zhang (2008) illustrates effort versus ability as reason for success in stating that Chinese people consider all people are capable of being educated and that failure is the result of lack of effort. Zhang (2008) also identifies claimed ways Chinese people motivate themselves to work hard on their studies by use of well-known poetic quotations (e.g. *Diligence is the path to the mountain of knowledge, hard work is the boat through the endless sea of learning*, from the Confucian master Han Yu) and proverbs (e.g. *'Effort can compensate for a lack of ability, diligence compensates for stupidity'*). The view that Chinese students typically value effort and diligence over ability as a route to success, like other characteristics which stereotype Chinese learners, can be challenged by anyone who has spent time teaching students from China. Often students exhibit high levels of effort and can claim that effort is more important that ability but, equally, it can be seen that there are Chinese students who do not exhibit diligence in their studies and prefer to pursue social or other non-study activities – as can be seen in students from most backgrounds - a point made by Ryan and Louie (2007).

The theme of effort versus ability, found in the literature reviewed, raises questions as to the extent to which effort versus ability is something the participants to this study adhere to or agree with. It can also be questioned as to whether this is a cultural trait found elsewhere although this is outwith the scope of this study. As with rote learning, as a perceived feature of Chinese students' approach to study, this theme has been

incorporated as a sub theme in the broader initial theme of *Chinese education and learning cultures* for use in the analysis of data and shown in Figure 5.

3.3.3. Intrinsic vs. extrinsic motivation

The concept of the origin of motivations to learn is discussed by Watkins and Biggs (2001) who highlight a variety of perceived motivations of Western and Chinese students. They discuss a view that Western students' motivation for learning comes from an internal desire to understand and accrete knowledge while Chinese learners' motivation comes from outside factors such as ambition, face, material reward and, possibly, interest.   This view can be criticised as prejudicial with a view of perceived Western learning characteristics and approach as superior to the claimed approach of Chinese learners. This point has been highlighted by several authors over the last decade including such as Grimshaw (2007). In citing Holliday (1997), the author highlights a continuing propensity for Anglophone, Western teachers and lecturers to view non-Western students as a 'reduced other', 'problematic' and 'lacking' the traits Western educators believe are required. Despite the challenges of some, the perceived differences in motivations between Western and Chinese learners seem accepted uncritically in the literature with various writers seeking to explain them as being the result of cultural factors such as the extreme competition faced by Chinese students in China for a limited number of university places (Cho et al. 2008; Chan 1999), by a cultural desire to be competitive as a means of striving to be the best (Turner 2006; Li 2002) or by the long-standing one-child policy which has led to increasing parental pressure on both students and their educators (Doctoroff, 2011). This perceived feature

is related to 'achievement motivation', discussed in Section 3.3.4. It is a view which is challenged strongly in Ryan and Slethaug (2010) who argue that such motivations for learning success, attributed to Western and Chinese students, should not be assumed to be culturally exclusive to either group.

The literature reviewed does not specifically address the possible learning motivations of students on accredited accounting degree programmes in Scotland and so questions arise as to what motivates the participants of this DBA study. For this reason, an initial theme has been included in the framework for data analysis at Figure 5 *Motivations and expectations about overseas study*.

3.3.4. Achievement motivation

This characteristic, discussed in literature and included in the characteristics collated by Cho et al. (2008), suggests that Western students' reasons for achievement are seen as relating to individual status enhancement and linked to a Western culture where competition and success are perceived to be highly valued. Chinese cultural mores are highlighted as being based on collectivist ideals where achievement reflects not only on the student but in a wider context of family, friends and society as a whole Watkins and Biggs (2001). Other authors, such as Phuong-Mai et al. (2005), discuss the collectivist culture in relation to Chinese learners and how this is used as a strategy among students to succeed.

Like other perceived character traits of Chinese learners, the view that achievement motivation among Chinese students is a cultural trait deriving from CHC has now also been challenged in the literature. Chang (2014) investigates socially orientated

achievement motivation (SOAM) in a group of CHC students finding that the factors

which motivate students to succeed are not cultural. Rather, the learning context,

assessment requirements and course design were found to be the main factors

underlying the students' achievement motivation. This finding was supported by the

participants' stated attributions for their success which were interest in the subject,

assessment style, course design and subject type, attributions which run contrary to

those claimed as typical of Chinese learners in much of the literature reviewed.   Other

literature identifies a perceived learning characteristic in Chinese or CHC learners of an

intense and competitive drive for achievement. This has been called *kiasu* and defined

as a 'mind set [of being] 'afraid of losing out to someone else; anxious not to be

disadvantaged" (Hodkinson and Poropat 2014, p.7). Hodkinson and Poropat (2014) are

among those who critique the assumption that such characteristics or behaviours are

exclusive to Chinese students or those from CHC backgrounds. In doing so they cite

Ho et al. (1998) and Kirby and Ross (2007) although with the suggestion that more

research is needed into the study of *kiasu*-like behaviours among Western students.

Achievement motivation, including SOAM, as a theme discussed in literature, generates

questions relevant to this study in that it can be asked to what extent these features are

seen in the participants' approach to learning on the undergraduate accounting degree

programme that forms the context of this DBA research. In order to seek answers to

such questions, *Motivations and expectations about overseas study* and

Collegiate/collective learning are included as initial themes employed in the analysis of

data, as shown in Figure 5.

3.3.5. Teacher student relationship – diligence and receptiveness

The literature on CHC learners identifies claimed features of relationship norms between pupils and students and their teachers. Cho et al. (2008) links this to Chinese students' cultural backgrounds which requires that they hold high levels of respect for adults and other aspects such as being prepared, stoically, to spend long periods of time on unstimulating tasks and having a high regard for teachers. This view also holds that, so long as a teacher demonstrates moral integrity, students will rarely question or doubt the teacher, their teaching, their instruction or judgement. Other research which takes a similar view includes Wang and Farmer (2008) who claim that a 'hierarchical structure in teaching' means Chinese students are not permitted to contest what teachers tell them and that in terms of knowledge teachers are 'considered absolute authority figures in knowledge' (p.6). The theme goes back further. Biggs (1996) writes that teachers are regarded as the authority in a clear power relationship with students. It is rarely, if ever, made clear, however, in much of the literature in this area, what underlying evidence exists for what appears to be an assumption, or at best an observation, put forward early on in writings of Chinese learners and carried forward into the work of later authors. The literature reviewed for this DBA study rarely, if ever, offers any systematic investigation of such claimed characteristics.

A more nuanced expression of the teacher as authority trait is found elsewhere. In citing Cortazzi and Jin (1996), Wong et al. (2015) identify a perceived expectation among Chinese learners that teachers show concern for students individually and maintain a close connection and rapport with them. Wong et al. (2015) state that Chinese students come to their studies with an expectation of the student teacher

relationship as being like a parent child bond where the teacher is held in high esteem but must show a deep level of concern for the student. In this the literature is conflicted and contrasts with the seeming severity expressed by other writers claiming a strict authoritarian teacher figure in Chinese learner teacher interactions discussed earlier.

Among these characteristics another theme, that of the so-called 'silent' learner, where Chinese students are perceived to be silent and uncommunicative in class, is also seen in the literature. Some writers have offered an explanation for this claimed trait, as being based on Chinese students avoiding engaging in debate with teachers due to the respect students must apparently maintain for their teachers. Bartlett and Fischer (2011) write of quietness in relation to the Chinese students in a Western setting. One interviewee, a lecturer teaching accounting, noted that of 35 students starting his class, 17 of them from China, all but three of the non-Chinese students had dropped the course within two weeks claiming they had found the class 'too quiet'. The Chinese students in this study may have appeared quiet in class but the authors make little effort to explain possible reasons for this – other than hint at claims to inadequate English-language skills. Further, an assumption that classes need to be highly discursive is, perhaps, a cultural expectation of Western students and staff which, perhaps needs to be questioned in the same way that perceived quietness of some overseas Chinese students is questioned. This is highlighted by De Man (2006) who suggests that being open and explicit about everything in the class room is now the norm in Western cultures and higher education. De Man (2006) finds a fixation on clarity in Western teachers which contrasts with what he claims to be Chinese traditional rules of communication where understanding a person or teacher's intention comes from astute

interpretation of body language rather than the spoken word. Yet this is a perception

rather than based on evidence and, in the absence of evidence cited in the paper, it is

questionable as to whether Chinese people really do favour body language over verbal

communication more than any other particular culture or group of people. Some

authors do seek to offer explanations for the perceived unresponsiveness or silence of

Chinese students in class. Mak (2011) finds (Hong Kong) Chinese students reluctant to

speak in English language class rooms in Hong Kong because of anxieties about

speaking in a second language. Taken at face value, this seems a more meaningful

reason for quietness than overriding concepts about Confucian culture and body

language permeating Chinese students' reluctance to interact verbally in class in

second-language English.

Hodkinson and Poropat (2014) also challenge view of Chinese learners as silent and

unquestioning. In citing Lee (1996), they note that such students are familiar with the

need to question material learned and of question and answer interactions with

teachers. However, even this is countered by others. Li (2009) supports a view that

Chinese learners' education model has taught them to speak openly in a class room

setting - but only once some knowledge has been gained, whereas Western students

are expected to speak and ask questions openly from the start. This suggests that the

perceived and/or real silence of Chinese students in classroom settings, compared to

their Western counterparts, may not stem from an over-reverence for teachers or a lack

of questioning of material at all but rather be linked to an approach where material is

absorbed first, before openly engaging in questioning in class.

For the purposes of this DBA study, questions arise about the participants' views of and approaches to their relationships with their tutors and lecturers, including speaking openly in class, while studying accounting and using accounting language and concepts. In order to seek answers to this question, initial themes of *Teacher and student relationships* and English language medium have been included into the developed conceptual model at Figure 5 for use in the analysis of data.

3.3.6. Collective versus individualistic approach

A characteristic of Chinese or CHC educational culture asserted in much of the reviewed literature is that a collectivist approach is taken in many areas of life including in education. The emphasis is on the group rather than individuals. Various writers (e.g. Hodkinson and Poropat 2014; Chow et al. 2011; Guo and Chase 2011; Clarke 2010; Ku and Ho 2010; Cho et al. 2008; Chirkov et al. 2007; Yang et al. 2006; Gieve and Clark 2005; Phuong-Mai et al. 2005; Cooper 2004; Chan 1999; Spencer-Oatey 1997) discuss this trait in a variety of contexts including the way Chinese, or CHC, students interact with each other, using a collegiate approach to studying and learning in the belief that students will learn more effectively when they are able to interact with other learners (Watkins and Biggs 2001).

The attribution of a preference for collective learning, made by Western educators in relation to Chinese students and taken as a cultural trait, is investigated by Gieve and Clark (2005). The authors offer a more nuanced approach than many in asking whether Chinese students' approaches to learning, when studying in the UK, are a response to

context rather than a claimed cultural trait. The authors performed a comparative study of collective and independent learning strategies and preferences of Chinese and European students. They found that the Chinese students appreciated the benefits of independent study as much as the European students and that any differences, such as Chinese students working together more than their European counterparts, related to possible differences in language and learning needs. Their conclusion is that observations by Western educators of Chinese students operating collectively more than others stems from a situational response rather than an inherent cultural trait. This is supported by Wang et al. (2012) in finding that Chinese students at a UK university preferred individual work to team work.

The concepts of collective learning approaches of CHC learners as a cultural trait, collective learning as a situational response, or a preference among Chinese learners for independent study, found in the literature reviewed, pose questions for this study. Questions regarding the approaches adopted or preferred by the participants in this study can be asked in relation to the participants in the study context of a Scottish accredited accounting degree programme. To this end, the themes of *Collegiate/collective learning, Group work* and *Independent learning* are included in the developed conceptual framework shown in Figure 5 with a view to seeking answers to such questions through the analysis of data.

3.3.7. Preference for numeracy rather than verbal or textual

Chinese students are often identified in the literature reviewed as having superior

mathematics skills compared to Western students including ability in non-verbal

subjects (Cho et al., 2008). The theme of Chinese students and mathematics is

discussed in Section 3.3.1. as part of a discussion on rote learning but is also relevant

here in terms of claims about preferences for numerical subjects found in the literature

reviewed. It is found in Ng and Rao (2010) and Saravanamuthu (2008) although the

latter over-generalises in categorising 'Chinese learners' as being learners from

People's Republic of China, Hong Kong, Taiwan or Singapore each with differing

educational systems and, possibly differences in approach and time spent on such

skills. The claim of high level skill in mathematics extends back over two decades as

seen in Cho et al. (2008), who, in citing Bond (1994), states that (US-based) Chinese

high-school students score highest out of all ethnic groups on the quantitative portion of

the Graduate Record Examination (GRE) (a standardised test allowing admission to

most USA graduate schools), but grades for subjects requiring verbal understanding

and vocabulary were lower. The claim is problematic for two reasons. First, the data

referred to dates from 14 years before the paper. Secondly, given the GRE is a test

taken in English, for entry to USA graduate schools, it is perhaps not surprising that

applicants for whom English may be a second language may perform less well in

English vocabulary and verbal understanding than their US peers who do the test in

their first language. From the review of literature there is little documented evidence to

challenge the view that Chinese students prefer numerical subjects (and assessment

questions) when studying in English. Nevertheless, the phenomenon of preference for

numeracy versus language, in an English language classroom context, can be challenged as potentially being a situational response rather than an inherent cultural trait. The need to be aware that the learning behaviours perceived by Western educators may be situational responses rather than claimed attributes of Chinese learners is highlighted by Hodkinson and Poropat (2014), Lai et al. (2011), Gu (2009), Cooper (2004), McGowan and Potter (2008), Saravanamuthu (2008)and Gieve and Clark (2005).

The discussion found in the literature review, about possible Chinese learner preferences for numbers or language, and the extent to which this is valid or not poses questions for this study especially given the numerical elements of accounting as the subject discipline. In order to seek to answer questions as to the participants' preferences, if they exist, towards numbers or language in the accounting subjects they study, and potential reasons for preferences, an initial theme of *Professionally accredited accounting subjects* is included in the developed conceptual framework shown at Figure 5. The theme is included with the intention of understanding the participants' views concerning the subjects they study. In order to understand any preferences relating to numbers and language a sub theme is included (*Numbers versus language*).

3.3.8. Other models of Chinese learner characteristics

The claimed characteristics of Chinese learners, found in literature, are outlined in Figure 4 and discussed in Sections 3.3.1 – 3.3.7. Cho et al. (2008) drew from Chan

(1999) who, in turn, drew from Yee (1989) to put forward ideas claiming to be evident cultural characteristics of Western and Chinese higher education systems, methods and learners. These studies, and their publication dates, reveal particular views of learner characteristics and educational styles that have been maintained by some for nearly three decades. In addition to Chan (1999) and Yee (1989), others, such as Barron and Arcodia (2002) and, more recently, Ryan (2012) have also collated a variety of perceived Chinese learner characteristics found in literature although the list in Ryan (2012) is presented as a critique of these perspectives rather than acceptance of their validity. Three of these comparisons of learning characteristics and educational approaches are outlined below in Tables 2, 3 and 4.

In Table 2 Chan (1999) view is presented (and subsequently used by Cho et al. (2008) as shown in Figure 4). Table 2 illustrates notions such as the inclusion of rote learning as a commonly used learning strategy (seen in Cho et al. (2008) as *memorising versus understanding*) and *learner-centred* versus *teacher-centred* motivations which link conceptually to the idea of *intrinsic* versus *extrinsic* motivation for study identified in Cho et al. (2008). Other similarities include *examinations as motivator,* a concept similar to *achievement motivation.*

Table 2: Characteristics of Western and Eastern (CHC) higher education

Western	Eastern (CHC)
Main purpose	
Focus on individual Develop individual's full potential Transmitter of cultural heritage	Focus on loyal citizenry Develop literate citizenry Helps select future leaders Transmitter of past cultural heritage
Instruction mode	

Learner centred	Teacher centred
Stresses understanding, application and ability	Stresses recall of facts
Use of educational psychology	Use of rote learning
Learner active	Examinations as motivator
	Learner passive
Curricular orientation	
Present-future orientated	Past-present orientated
Development of whole person	Strict exams to develop academic knowledge
Social interaction promoted	Concepts first then skills

Adapted from Chan (1999, p301)

Ryan (2012) offers a critique of several factors attributed to learning and education from a Chinese and UK cultural perspective. These are presented in Table 3. As with other models, such as presented by Chan (1999) and Cho et al. (2008), respect for the teacher, seeing the teacher as the source of definitive knowledge have been proposed as common features of Chinese learning styles while in the UK the emphasis is perceived to be one of *student-centred learning.*

Table 3: Comparison (as part of a critique) of claimed learning and educational characteristics in China and UK

UK	China
Type of (critical) thinking	Level of knowledge
Independent learning	Learn from the teacher
Question teachers and texts	Respect teachers and texts
Student-centred learning	Harmony of the group
Argumentation /assertiveness	Consensus /avoiding conflict
'Deep' learners seeking meaning	'Reflective' learners
Critique of the 'other'	Critique of the 'self'

Ryan (2012)

Barron and Arcodia (2002) present a selection of Chinese learner characteristics claimed, from a Western educator perspective, as positive or negative, and found in literature investigating Western lecturers' perceptions of Chinese learner characteristics. Assumptions of Western educators, of what is positive and negative, can be seen in the labelling of attributes and can be challenged - attributes being seen as positive or negative may differ depending on context and culture. These are presented in Table 4.

Table 4: Western lecturers' perceptions of CHC learners

Positive perceptions	Negative perceptions
High achievers	Issues arising from dislocation, culture shock, loneliness and unexpected problems in learning requiring additional support from teaching staff
Diligent note-takers	Passive
Well-disciplined	Quiet
Hard-working, persistent, thorough	Teacher as definitive source of knowledge (leading to lack of wider reading by student)
Quiet	Non-participative in class
Respectful of lecturing staff, friendly	Unable to reference adequately and thus plagiarise
Good attendees	Unaware of Western assessment methods
Strong desire to learn	Inadequacy in English language
Good at memorising	Rote learning (leading to surface rather than deep learning)

Table derived from Barron and Arcodia (2002)

Similarities to other models are seen, for example in relation to claims of rote learning, passiveness and the authoritative role of the teacher as the central source of knowledge. One feature, mentioned in Barron and Arcodia (2002), relates to the perceptions of Western teachers of having to cope with claimed unexpected learning difficulties presented by what the authors describe as CHC students, a characteristic which might not be assumed to arise when students are studying in their own

educational context in China. This 'deficit' view, that overseas Chinese (or CHC) learners pose problems, extra work and difficulties for Western lecturers persists in more recent findings, such as Ruble and Zhang, (2013) and to over two decades previously as seen in authors such as De Man (2006) and Ballard and Clanchy (1991). It is discussed in more depth in this Literature Review in Section 3.3.9. Here, it is sufficient to note that a deficit view of Chinese or CHC learners in Western HEIs is seen in such research and findings, and frequently assumes that perceived problems are situated in the students rather than in teaching and/or institutional factors.

3.3.8. Debate about the concept of the Chinese learner

The review of literature on characteristics of Chinese learners revealed an overarching discourse relating to the concept and assumptions of the Chinese learner. Much of the literature reviewed makes the tacit assumption of the Chinese learner as a valid concept. One view which opposes the idea of universal Chinese learner model is Janette Ryan whose arguments are made in several publications. In Ryan and Slethaug (2010), misconceptions and realities are discussed relating to Chinese learners and an argument made for a close examination of enduring Western stereotypes and 'deficit' perceptions of Chinese students. The view is that a rigid concept of the Chinese learner continues to influence thinking in relation to CHC students' cultural background and educational experiences despite having been challenged for many years. Ryan argues that there is no single model of the Chinese learner, as originally expressed in Watkins and Biggs (1996), and that the concept is unhelpful in that Chinese students should be viewed as individuals rather than as part of

a national grouping. The overall argument made by Ryan in Ryan and Slethaug, (2010) relates to the need to see students as individuals rather than 'othering' specific groupings, such as Chinese students, according to national or cultural stereotypes.

This view is countered, to some extent, by others, such as Cortazzi et al. (2013), who discuss 'cultures of learning' and make the case that, as the concept suggests, learning is cultural and that students from similar cultural backgrounds will have similar learning characteristics. Cortazzi et al. (2013) argue that recognition and understanding of different cultural groups and their potential for different approaches to, and expectations of, learning is vital in international educational settings. Recognizing different learning cultures is important because it challenges those involved in education to consider learning from different perspectives. Cortazzi et al. (2013) recognize that the idea of learning cultures is not a simplistic one and argue, like Ryan in Ryan and Slethaug (2010), for recognition that students should be seen as individuals rather than identical components of a cultural grouping. While cultural groupings exist, not every member of a group can be expected to think or behave in a similar way:

> '…cultures are complex, dynamic, changing, with (obviously) shared common values but (less obviously) internal diversity of recognized differences, too, so there is no expectation that every member of a particular group thinks or must behave in identical or even similar ways, despite group trends'.

> Cortazzi et al., (2013, p2)

These theoretical debates found in the Western literature reviewed, and which relate to Chinese learners, can be summed up in two concepts which have been referred to as

the 'deficit' and 'surplus' views of Chinese learners and were noted at the close of Section 3.3.7. These are discussed next in Section 3.3.9.

3.3.9. The Deficit and Surplus Theories of 'Chinese learners'

A concept, evident from the review of literature on Chinese students at Western HEIs, and referred to in Section 3.3.8. relates to how Chinese students, and others from overseas, can be perceived by teachers and HEI management. Referred to as a 'deficit' view, its stance is to see overseas students studying in Western HEIs as a 'problem' or lacking in the academic values and qualities needed to succeed at a Western university. It can be argued that this perspective, when adopted by HEI staff and management, is unhelpful in fostering inclusive and engaging education. Ryan and Slethaug (2010) discuss this noting that a large portion of the literature on Chinese learners has been written by Western lecturers who work with students who have come into an unfamiliar educational culture and study in an unfamiliar language. The authors state that this literature focusses on the 'deficits' in the overseas students when comparing them to the supposed academic values and skills of Western students. Ryan (2002) finds a sudden increase in CHC students arriving at Australian HEIs generates a mix of responses from university academics ranging from those with a positive view of diversity, as route to enhancing the educational experience for all, to others who present a negative and even hostile response, arising from factors such as increased work pressures. The findings of authors such as Samuelowicz (1987), Barron (2006) and Bartlett and Fischer (2011) identify the (mostly negative) opinions held by local students and teaching staff about increased numbers of Chinese students

on their programmes. Negative perceptions about Chinese and other overseas students in Western HEI contexts are identified by others including Tran (2013), who finds opinions of those teaching of Chinese learners include a view that they are passive learners, while Cortazzi et al. (2009) highlight negative metaphors ('buckets as receivers, regurgitators as rote-memorisers, cash cows as fee-payers', p.127) used by Western teachers to describe their Chinese students. Smith and Zhou (2009) highlight a variety of negative perceptions of Chinese students held by Western educators including an apparent functional approach to learning (not learning for its own sake), a lack of academic curiosity, a seemingly passive approach in the classroom, a perceived lack of motivation to integrate with other students and difficulties in achieving at narrative or text based subjects. Earlier, Biggs (2003) drew attention to some prevailing perceptions held by lecturers on their international students. These perceptions included that students are too dependent on their teachers, are uncritical of subject matter, use rote learning frequently, mistakenly plagiarise and are unaware of the need for and styles of academic writing. Some perceptions have been dismissed as stereotypes (Biggs 2003) while taking a view that there are a variety of cultural related problems experienced by students and teachers alike.

While the review of the literature has highlighted a significant level of discussion of perceived 'deficits' in Chinese and other overseas students, there is an overall lack of critique of this point of view and a lack of response to what, if appropriate, can be done to cater, address and support students. Few questions are asked about the validity of the stereotypes made in relation to Chinese students and thus, the debate about how best HEIs might best be inclusive in serving the needs of all students, is at risk of being

founded on false premises. Some literature, such as Heng (2016) and Ryan and Slethaug (2010), highlight this and refer to a 'surplus' perspective. Earlier publications express this in other ways - for example Ninnes et al. (1999) write of cultural proficiency theories of Chinese learners. Such work identifies factors such as the skills and adaptability of Chinese students, positive aspects inherent in claimed CHC learning cultures and the benefits such students bring to Western educational settings. Referring to 'the paradox of the Chinese learner' Biggs (1996, p.45) and Louie (2005) highlight the view that Chinese learners succeed in learning *despite* what some Western educators and writers perceive as imperfect teaching and learning practices. Yet, while such authors identify surplus theories as an important challenge to the deficiency theories there remains risk of stereotyping albeit in a way which emphasises what might be considered as positive characteristics. Ryan and Slethaug (2010) cite Lee (1996), who depicts Chinese learners as accommodating, assiduous, conscientious and deep learners with high levels of respect for education. While these might be seen as positive traits, depending on the context, it can be argued that this view is also a stereotype. Not all Chinese students exhibit such uniform characteristics and Ryan and Slethaug (2010) suggest that characterising groups of students in such ways may be unhelpful for those that do not match the characterisation depicted.

3.3.10. Key issues arising for the study

This section has reflected on the literature investigating Chinese and CHC education and learning cultures and identified the debates and discussion surrounding perceived characteristics of Chinese and CHC learners. The section has also considered

literature which makes comparisons between perceived Chinese and CHC and Western learning cultural traits. The literature generates questions in relation to this DBA study in terms of how, if at all, or the extent to which, such factors are features of, or affect, the learning experience of the Chinese participants of this DBA research while studying on a Scottish accounting degree programme. Initial themes identified for the analysis of data and to seek to answer the questions raised from the review of literature have been defined in this Section (Section 3.3.) and shown in the conceptual framework in Figure 5. The themes identified are: Chinese (including CHC) education and learning cultures; Western education and learning cultures; English language; Specialised accounting vocabulary; Motivations and expectations about overseas study; Independent learning; Collegiate/collective learning; Group work; Professionally accredited accounting subjects; Numbers versus language; and, Teacher student relationships.

Having considered the literatures on CHC learners, education cultures in China and Western countries the next section narrow the scope to reflect upon literature of Chinese learners' experiences in Western educational contexts.

3.4. Chinese learners in Western education contexts

3.4.1. Scope of the literatures

In comparison to the size of China, its long history of education, its population, cultures and its provision of education to a population of 1.3 billion there is little literature concerning Chinese learners and no long established tradition of research on the subject (Cortazzi and Jin, 2011). In the last two decades or so literature is found which

investigates Chinese and CHC students studying overseas (away from home) in geographical locations which might be defined as culturally Western, such as Australia, New Zealand, Canada the USA and the UK. Some publications of contributors such as Biggs, Watson, Ryan, Carroll, Cortazzi and Jin, explore the learning experiences of such students and include studies of how Chinese and CHC students are perceived to approach learning, adapt and find ways to succeed.   More recently, Cortazzi and Jin (2013) have further enhanced the literature on learning cultures. This collection of articles spans a range of cultural contexts and theories, but includes contributions, such as Ryan (2013), which add to literature on Chinese learners studying overseas in a Western context. Other recent studies include Soong (2015) who investigates Chinese students' educational experiences, as transnational migrants, on an Australian masters programme in education. Another is Patel et al. (2016) who finds that post graduate Chinese accounting students at an Australian university have specific pedagogical needs which are not fully met by student support services due to university budget constraints. Questions arise for this study in terms of the participants' views on levels of support available to them at the study University. To seek to answer such questions an initial theme has been included in the developed conceptual framework at Figure 5 called *University and facilities*.

Another strand of literature in the field is that of Transnational Education (TNE) which is defined as:

> "..all types of higher education study programmes, or sets of courses of study, or educational services (including those of distance education) in which the learners

are located in a country different from the one where the awarding institution is based."

(UNESCO-Council of Europe, 2002)

This DBA study relates to the experiences of a group of students from mainland China studying in Scotland. While the experiences of Chinese students studying on programmes delivered by Western HEIs in China, Hong Kong or other locations often described as of CHC, may be similar, due to factors such as programme structure, LTA methods and use of English language, it can be argued that the TNE context is substantially different. TNE students often study in their own country, and thus have less need to orientate them and adapt to living overseas. In their studies, they often have recourse to local tutors who can explain material in their own language (even if universities stipulate the use of English in tutorials). Their experience is thus likely to be different in several key aspects. The researcher therefore takes a view that the scope of literature relevant to this DBA is that of Chinese (or CHC where relevant) students studying overseas in Western HEIs and in countries where English is the main language. Literature on TNE is thus included only where relevant to the context of the study. A brief discussion of TNE and related literature has been included in Section 3.4.3. This section 3.4. considers the range of literature concerning the learning experiences of Chinese and CHC students in this context.

3.4.2. Literature of Chinese students' learning experiences in Western HEIs and direct entry and articulation programmes

Regardless of the deficit and surplus theories of Chinese learners researchers acknowledge that, while studying at a Western university and in a mainly English speaking country can be an exciting prospect, it can also be challenging for the students who enter an unfamiliar learning environment and culture and who are studying in a second language (Quan et al. (2016); Biggs (2003)). Ryan and Carroll (2005) add to this in noting that there is a higher degree of difficulty faced by international students because, while home students can find transition difficult, until they get used to aspects such as academic language, independent learning and class participation, overseas learners have to cope with these difficulties and more including differences in culture, social conventions, values, pedagogical approach and educational culture.

A variety of perceived challenges are discussed in the literature with some proposals for how these might be addressed. For example Quan et al. (2016) proposes that pre arrival preparation has an influence on easing the adaptation of Chinese students to a Western context. Zhou et al. (2008) investigate culture shock using theories located in clinical and social psychology such as grief and bereavement theory and value difference while Bartlett and Fischer (2011) add insight into the views of students from the USA and China attending American universities. While these include students expressing difficulties with language this paper also discusses the views of home country students and teachers. Local students found classes with significant numbers of overseas Chinese peers 'too quiet' and teachers reported adaptations needing to be made in their LTA approach such as increasing and reemphasising communications to

students about the need to avoid plagiarism. Other findings include perceived (low)

levels of trust of Chinese students for their American teachers. A finding of perceived

distrust of Chinese students for outsiders is also found in De Man (2006) who sees this

as a result of the students being focussed on their own group of Chinese peers. As a

result, according to De Man (2006), the students place reliance on their Chinese peer

group rather than seeking to trust those outside of their group as this would involve a

greater emotional investment and effort at a time when the educational context is new

and disorientating. De Man (2006) , also claims that other cultural factors are in play

such as mutual obligation (*guanxi*), which needs to be developed before boundaries are

crossed and relationships are formed with other, non-Chinese, students. A

recommendation is made for programme and university managers to actively organise

culturally acceptable activities, such as social events or dinners, where students can

mix and overcome trust issues and integrate more. While the recommendation can be

considered laudable it is not clear that the reason for the claim is valid.

Guo and Chase (2011) investigate the internationalisation of higher education in

Canada identifying barriers to integration. This case study research looked at a

programme specifically set up to help international students integrate better and offers a

practice based outcome in terms of the types of support universities need to consider to

better support international students. In this, the study highlights the perceived

importance of university wide programmes aimed at encouraging student integration,

cross-cultural communication and which reinforce effective teaching strategies for

international class rooms. Heggins and Jackson (2003) study the learning experiences

of 'Asian' students in the USA in terms of their transition and development – but their

approach is rather unspecific. For example, in their use of 'Asian' the authors fail to define what was meant by this descriptor while involving student participants from Vietnam, China, Korea and Japan. Another drawback to this study, in the context of this literature review is that of 48 participants, only 10 were from China. The authors identify themes similarly found in other literature such as communication, traditional values, participation issues and pressures from family, which influence the transition experiences of the participants in the study. They suggest that academic staff and student support services should offer enhanced mentoring opportunities to students.

Adaptation is a theme of Gu and Maley (2013) exploring Chinese students in UK universities. The study compared degree students with foundation students for the impact of personal maturity on learning. The conclusion highlights that, despite the challenges identified, most students coped with the demands of the new environment and adapted successfully. Wang, Harding and Mai (2012) assess the adaptation made by young Chinese students to cultural exposure in the UK. The findings identified that students have differing levels of adaptation to ideology, socialisation and ways of communicating. The level of adjustment to the UK educational setting depended on both individual students' learning approaches and the educational context in which they are placed. The authors conclude that the students' experiences and development incorporate more than attaining a UK degree and improving English and knowledge of subjects studied. In adjusting and adapting to achieve learning success the students have also taken steps towards becoming 'independent, creative, open minded, culturally competent and confident' (Wang et al. 2012 p.637).

Direct entrants and articulation programmes

Direct entrants (students who enter a programme part way through having attained credits elsewhere, for example at college) are of specific relevance to this study because the Chinese overseas students on the University accounting programme come into the third or fourth year of the programme. The programme studied in this DBA is defined as an articulation programme. There exists literature, discussed below, relating to the experiences of direct entry students, who can also be described as articulation students, in HEI. The literature includes studies of student experience on articulation programmes in their home country and those who have come to the HEI articulation programme from overseas.

Independent learning is claimed to be a critical success factor for a successful transition from college to university in the UK in Christie et al. (2013). The authors argue that direct entrants are an under-researched area for transition to university given their assertion that much research on transition is focussed on school leavers making the transition to their first year of a higher education programme. The authors claim that direct entrants are under-researched is valid with only six studies found in the literature review relating to the experiences of direct entry students on entering university in the UK. Of these (Hou and McDowell, 2013; Quan et al., 2013; Christie et al., 2013; Pike and Harrison, 2011; Barron and D'Annunzio-Green, 2009; Christie et al., 2008), only Quan et al. (2013) and Hou and McDowell (2013) consider overseas students' experiences. The studies' findings have similarities in claiming that direct entry students face different challenges from the established peer groups they join and highlighting additional challenges arising from joining a programme of study part way through. A

theme in the publications can be summarised as: difficulties in transition, such as learning how the university works, may be experienced by many new students, including those entering from school into their first year of higher education, but these difficulties are more challenging for direct entrants because they have less time in which to adapt to the university environment. It is also claimed that their needs are less noticeable at the institutional level (Christie et al., 2013). Christie et al. (2008) explore the transition to university of a group of direct entry students entering study at an 'elite' university in Scotland. The focus is on the emotions and feelings of students on becoming a university student and their transition to become part of already established learning communities. The authors interviewed 28 students twice each in their first year of study and concluded that transition for this group of students is an intrinsically emotional experience. Barron and D'Annunzio-Green (2009) study local students entering a degree programme in the second or third year. The study highlights learning, personal and working difficulties including issues surrounding coping with a higher academic level, skills in time management, independent study and assessment. Confirming the findings of Christie et al. (2013) the research shows that direct entrant students face additional challenges to those students who commenced university in the first year of their programme and who have had more time to establish a familiarity with the way the university works. Direct entrants enter a world where peer groups are already formed by students who commenced in the first year, often from school, of their degree.

Additional challenges faced by Chinese direct entry or articulation students in the need to adapt to a new cultural learning experience are discussed in Quan et al. (2013).

Here the participants are Chinese direct entry students entering degree programmes at a UK university. The research questions aim to identify academic and social difficulties students experience and how they cope with academic and social anxiety during the transition. The authors find issues in students' adaptations to learning methods especially in the first three months of study. Nearly three quarters of the Chinese participants in this study reported finding this period 'very difficult' (Quan et al. 2013 p.419). The difficulties experienced were found to stem from a number of factors: uncertainty as to what would be considered adequate or good in work completed; the need to work independently, for example on the research-based dissertation, where feelings of uncertainty surrounded a lack of specific detailed step-by-step feedback from supervisors; perceptions about the nature of critical thinking (expressed as a sense of disbelief by some that there was not always one right answer); and, the short time period in which students must adapt at the start of their studies. Coping with English as a second language is a key theme in this study and the authors suggest the possible need for more intervention by universities to assist with this. The study also notes that the past CHC educational culture experienced by the students has an effect on their adaptation to the UK HEI environment with the participants noting that they felt that they were not well prepared for a British style of education and writing. The research showed that the Chinese students use their social network, developed as peers from China and from the same HEI in China, to overcome some of the difficulties faced. This finding is also seen in Ryan and Carroll (2005).

In a different approach to direct entry from those already discussed, Hou and McDowell (2013) study engineering students participating on a China-UK articulation programme

where home students (the UK cohort) and the students from China are studied in terms of the interaction and comparisons between the two groups. The authors find challenges arising from language barriers and different styles of questioning behaviours between the two groups. The lack of integration leads the participant groups to self-categorise as 'us and them' - a factor which the authors claim to be detrimental to peer learning. It is suggested that increased integration in class would be beneficial and that this can be achieved by:

> '..developing a low-stakes learning environment, enhancing intercultural competence and developing a common in-group identity as engineering students on the same programme.'

> (Hou and McDowell, 2013, p.223.)

The studies identified, although few, highlight some key issues facing direct entry students. A lack of literature specifically situated in the context of direct entry students from overseas is found with only Quan et al. (2013) and Hou and McDowell (2013) identified through a database search of peer reviewed journal articles. The focus in students from mainland China in these two studies is, perhaps, indicative of several possible factors including: the recent numbers of overseas Chinese students studying in the UK; and, the academic context, cultural and language differences faced by overseas Chinese students as influences on their experiences. The existing studies of direct entrants' experiences offer small case perspectives of experience and mostly those of 'local' participants who transition from one UK institution to another. With the two exceptions cited, both from 2013, there is scope for additional and more recent study of

overseas Chinese student experience of direct entry to UK degree programmes – an aspect which this DBA study aims to enhance.

3.4.3. Literature of Transnational Education (TNE)

TNE has been identified as higher education programmes where students study in a different country from the HEI granting the award (UNESCO/Council of Europe, 2001, p.2). A slightly more focussed version of this definition is seen in Fang and Wang (2014) in referring to TNE delivered in China, as foreign, or partly foreign, higher education undertaken by students without having to move abroad. As Kosmützky and Putty (2015) note, several terms are used interchangeably with TNE by scholars, such as *offshore* or *cross-border education*. TNE is now seen by many as education where students, teachers or researchers no longer move to the main locus of the awarding body. Rather, HE programmes now move to providers, such as branch campus, education hubs, or virtual platforms, in the location of students, teachers or researchers (Wilkins and Knight, 2016)

As noted in Section 3.4.2., TNE does not strictly apply to the situation of the overseas participants in this study (a group of overseas Chinese students studying at a university in Scotland) because the students are away from their home country studying overseas rather than studying on a programme in their home country. Nevertheless, the literature of TNE merits some discussion due the relevance of some of the themes it explores.

Themes in the literature of TNE have been identified by Kosmützky and Putty (2015) by way of a statistical analysis of key words used in publications contained in the Database

of Research on International Education. Of 21 key word clusters used, the most frequently arising in the population of literature analysed were *Quality assessment and assurance and accreditation* (28%); Educational policies and trends (25%); and, Cultural differences, awareness and identity (23%). Teacher attitudes, education and role comes further down the frequency ranking (9%), then Learning strategies, environment and experience (6%) and Intercultural communication and competence (6%). In a network map showing the density of key words in literature abstracts within the population, the terms culture, practice, experience and learning appear relatively strongly providing an indication of the themes prevalent in some of the literature of TNE.

Under a theme identified as *learning and teaching*, the authors find arguments in literature relating to the neo-liberal influences found in the methods of teaching and learning on TNE programmes. These teaching and learning dynamics are highlighted as being different from those of home programmes the students on TNE programmes are used to. The authors highlight the views of scholars that such differences in learning and teaching styles has implications for the ability of teachers to deliver appropriate education in the TNE setting, especially in relation to intercultural awareness.

One other aspect is seen as worthy of note by the authors in their identification of learning and teaching as a theme in TNE literature and which chimes with literature discussed elsewhere in this Literature Review: that of scholarly opinion viewing the existence of a distinct learning styles of Asian and Western students. They cite 'teacher-centric' and 'student-centeredness' of Asian and Western countries' methods of

learning. Examples include Dunn and Wallace (2004) who acknowledge that there are differences in the learning styles within the overall population of Singaporean students but yet go on to offer findings relating to cultural characteristics of the student body which the Australian lecturers on the study were unused to.

The two themes from the TNE literature highlighted (teaching and learning based on neo-liberal methods and cultural differences between Asian and Western learners and teachers' methods and styles) suggest similar findings as those found in some of the literature identified in this literature review in relation to experiences of Chinese and CHC students come from overseas to study at a Western university.

3.4.4. Key issues arising for the study

The review of literature of the learning experiences of Chinese and CHC learners in Western educational settings has highlighted a range and nature of challenges faced by such students in Western settings. The challenges identified in literature are varied and numerous ranging from the effect on students of factors such as English language, adapting to LTA policies at the study university, mixing with other non-Chinese or CHC students, levels of university provision and support for overseas students, tutorial systems, lectures and class time, social activities, and independent learning. These factors pose questions about whether themes identified in literature such as language, integration, and student support are issues for the participants on this DBA study and to what extent. To seek to answer such questions, and others noted earlier (in Sections 3.2. and 3.3.) the following initial themes are included in the conceptual model shown in

Figure 5 and used for the analysis of the data generated in the study: English language medium; Integration; Group work; University and facilities; Tutorials, lectures and class time; and, Social activities in Chinese, CHC and Western cultures.

The next section narrows the focus of the literature reviewed to consider literature of Chinese and CHC learners in Western HEI accounting education and to consider literature specific to those studying accounting as a major discipline.

3.5. Literature of Chinese and CHC learners in Western HEI accounting education and Chinese accounting education

3.5.1. Scope of the literatures

From the review of literature conducted for this thesis, much of the literature studying Chinese and CHC learners studying at Western HEIs focusses on perceived or claimed characteristics (discussed above). Two broad perspectives are found which have been called the deficit and surplus views. The literature which unquestioningly takes a deficit view can be seen to exhibit biases in writers' perspectives – often portraying Chinese or CHC students as lacking in a variety of ways, homogenising students into one grouping where all individuals are assumed to exhibit the same or similar tendencies and responses to learning experiences.   The literature researches Chinese and CHC students studying on a range of degree programmes yet little of the research published considers the context or effect of the subject disciplines studied. Much of the literature is set in the context of business studies including discipline areas ranging from tourism, such as Barron (2006), marketing, such as Keith and Simmers (2013) and other

business study areas, perhaps reflecting the popularity of business-related degrees among overseas Chinese and CHC students when choosing to study at Western HEIs. Studies of overseas Chinese and CHC students studying on accounting degree programmes at Western HEIs are few and considered next in Section 3.5.2.

3.5.2. Studies of Chinese and CHC students on Western accounting programmes

The search for literature considering aspects of overseas Chinese and CHC students studying accounting at Western HEIs identified four studies: Patel et al. (2016); Wong et al. (2015); Chand et al. (2012); and, Cho et al. (2008). Two other studies exist in related areas. Yang (2012) falls under the category of TNE and considers cultural aspects of teaching an Australian accounting degree programme to Chinese students in China. Yang (2012), describes her work as a 'teaching note' and highlights that Australian HEIs had led the way in terms of providing accounting programmes to Chinese students. This paper focusses on the discipline specific aspect of the Australian conceptual framework for financial reporting and its teaching to Chinese students on the programme. Linking to China's (2006) adoption of International Financial Reporting Standards, the note addresses the specific circumstances of Chinese students and other issues that arise from teaching Western accounting theories. In this the paper makes a valid point that Western teachers' need to be aware of local cultural aspects of accounting practice in the overseas countries where the Western degree programme is delivered. Watty et al. (2010) considers accounting education in three locations Australia, Singapore and Hong Kong, and assesses

students' views of assessment and in this, while interesting, is not directly linked to the nature of the subject matter assessed.

Of the studies where overseas Chinese students study at Western HEIs, Patel et al. (2016) is the most recent and seeks to answer two questions: the degree to which Chinese learners studying accounting at an Australian university use distinctive learning practices; and, the degree to which the teaching and resources available are appropriate to the participants' learning needs. In these, the paper discusses some of the existing (general) features claimed in literature as typical of Chinese learners, such as rote learning, memorisation and surface versus deep learning. The authors also make conclusions about students' preferences in relation to accounting subject material suggesting they prefer technical topics and tasks to theoretical discourse in their accounting programme a finding attributed to, in part, their needs as second language English speakers. The participants to this study were post graduate students at Masters level rather than direct entrants. The authors claim a strength in the empiricism used in the study - the data analysed comprised responses to surveys from 32 students from mainland China and 28 Australian students. In the context of the body of literature this is unusual (most studies adopting a purely qualitative data gathering and analysis methods) yet the sample size is too small to hold the statistical significance highlighted in some parts of the discussion. The questionnaires were followed up by an undefined number of semi-structured interviews with students who had self-identified in the questionnaires as Chinese. This paper's findings make claims which are unsubstantiated, an example being that Chinese students perceive accounting as a set of technical rules with one correct answer. This may be true – but the authors offer no

evidence or support for this statement presented as fact. The authors find that, in comparison to the Australian students, the Chinese students had a preference for written work rather than making presentations but, in offering their own explanation of the reasons for this, they failed to ask the participants their reasons in the interviews (or at least they fail to discuss these).

Wong et al. (2015) explore the views of Mainland Chinese students about their learning experience in an Australian accounting education programme and investigate their perceptions of the teaching they receive. They conclude that the students' educational experience in China directly and negatively influences their views of the teaching and learning they experience on their Australian programme, with concerns about teachers' enthusiasm, commitment, delivery skills and students' expectations combining to influence the students' perceptions. The authors, in some important aspects, rely on existing assumptions about the participants' past experiences of education in China - making claims for the participants' views of Australian teaching being founded on Confucian values inherited from their past educational experience in China.

Chand et al. (2012) explores the impact of national culture and education on the judgments of Australian and Chinese final year undergraduate accounting students in Australia but is founded on using the oft criticised (on grounds such as sample size, scope, and cultural stereotyping) 'cultural dimensions articulated' originally by Hofstede in 1980. The aim is to identify whether cultural backgrounds influence 'student interpretation and application of uncertainty expressions, which are used as recognition and disclosure thresholds in IFRSs' (Chand et al. 2012, p.153) . The study concludes that Chinese students are more conservative that the Australian students in the study,

which, it is claimed, illustrates the potential effect of national culture on accounting judgements, a conclusion which might also be seen as stereotyping.

Cho et al. (2008) investigate Chinese students taking accounting and business doctoral degree programmes and make claims as to the motivations for overseas Chinese students to study accounting at Western HEIs. It is held that such motivations derive from China re-orienting itself towards a socialist market economy. The authors consider 'the motivations, challenges, and consequences' (Cho et al. 2008, p.199) arising as Chinese PhD. students join and graduate from American accounting and business programmes; and, how American universities contribute to the global spread of Anglo-American capitalism through the experiences of Chinese students studying on US accounting and business programmes. This, second, topic is derived from the authors' claim that Chinese student participation in US accounting and business education is rooted in a 'narrow functionalist view of accounting' (Cho et al. 2008, p.199). According to the authors, Chinese PhD students on US business and accounting doctoral programs are exposed to a near exclusively functionalist educational perspective of accounting and business set in a rigid context of neo-classical economics. The authors' view is that this, restricted, perspective of accounting and business will tend to be replicated in Chinese universities as scholars, schooled in business and accounting research in the US, return to China to take up academic posts and thus exert their influence on research programmes there. In this, there is a debate to be had surrounding the perceived, or otherwise, superiority or implementation of neo-classical economic and related accounting paradigms taught in Western and Chinese universities. China has its own cultural and economic history based in the last century

on a centrally planned economic model since the Communist Revolution of 1949. As discussed in Section 3.5. China has, in recent decades, moved from a socialist, planned, economic model towards a more international looking and free market economic framework. Ethical issues surrounding export of claimed neo-liberal, capitalist economic accounting paradigms, through international accounting education (whether provided in English-speaking countries, to overseas Chinese students, or as TNE delivered in China by overseas universities) are addressed rarely in the literature reviewed. Although Zhang et al. (2013) discuss the historical context of the development of accounting education in China, they offer little discussion of the ethical issues. Another debatable point is the extent to which Chinese business and accounting ethical values and paradigms are different from those of Western HEIs. This is not deeply explored in Cho et al. (2008) and so such arguments might be seen as being founded on assumptions. In terms of other aspects, in their first theme Cho et al. (2008) discuss motivations and challenges of the Chinese students the authors conclude that the students were able to adjust and develop to the Western educational setting despite having arrived on the Western overseas programme with a Chinese learner perspective. The authors also claim that the students also faced a number of linguistic and learning difficulties a conclusion which echoes the deficit theory of Chinese learners discussed earlier. In their finding on language challenges faced by students, the authors are in agreement with others studying Chinese, or CHC, learners in Western HEI contexts such as Quan et al. (2013), Chow et al. (2011) and Nield (2007). At the same time, the authors' conclusion also reflects the adaptation skills demonstrated by the students and in this they echo the surplus theory discussed above.

Nevertheless, Cho et al. (2008) make several claims about the nature of Chinese students, several of which are stated as fact without supporting evidence. They claim that Asian students are inclined to be reticent in expressing views in the classroom especially if their opinion differs from their teacher – a feature seen in other literature without exploring rationale, foundation or motivations for such perceived behavioural traits. The authors also claim, with no evidence cited, that 'Asian' (p.204) students 'generally have little or no experience with critical interpretation of a text' (p204-205). In making such unsubstantiated claims, and in using the blanket term 'Asian' the authors reveal a tacit acceptance of presumed characteristics of the participants to their study, including the overly broad descriptor 'Asian', which surplus theories and authors such as Biggs and Ryan have sought to challenge.

The next section, Section 3.5.3. gives an account of literature on accounting education in China.

3.5.3. Literature on accounting education in China

A search for literature on Chinese accounting education using the search terms 'accounting', 'education' and 'China' revealed a handful of studies. Zhang et al. (2013) provide a comprehensive and, relatively, up to date study of the historical development of university accounting education in China. They highlight the state role and effect on accounting education since 1949, when it became a politicised function supporting a planned economy during the Communist era but has moved more recently to a more international approach. This aspect is also found in Lin et al. (2005) who argue that the

development of accounting education in China was severely hampered by the Communist Revolution of 1949 and subsequent political control and ideologies. They highlight the views of others such as Ezzamel et al. (2007) that, under the planned economy in China, accounting practices were driven by government-dictated structures of business ownership, which excluded private ownership and capitalist modes of commerce, prohibited due to their perceived associations with exploitation of working classes. This, they argue, drove accounting practice in China. It was based the former Soviet Union socialist model and where accounting for businesses followed prescriptive formats and required little or no professional judgement or deviation from prescribed rules. This contrasts sharply with the move, now embedded in international accounting standards, to a principles-based rather than a prescriptive approach as seen in the introduction and adoption by many countries of International Financial Reporting Standards and which China adopted only in 2006. According to Lin et al. (2005), accounting education's goal in China, from 1949, was to support China's centrally planned economy and, in contrast to capitalist economic environments, did not seek to serve the goal of wealth creation. This led to a prescriptive approach of rules rather than principles which was reflected across China in accounting education. The authors cite Lin et al. (2005) in describing accounting education as being:

'….bookkeeping and narrowly focused industrial accounting. Accounting students were taught in a very rigid process according to the national uniform chart of accounts and the prescribed forms of accounting statements'.

(Lin et al., 2005, p.151)

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Given the relatively recent adoption by China's adoption of International Financial Reporting Standards in 2006, it is worth consideration as to what extent fundamental aspects of the international accounting standards such as principles rather than rules, concepts, language, ethics and law, are now embedded in Chinese accounting education at university. Where such aspects are already familiar to Chinese students arriving on a 2+2 programme in the UK, there is potential for a less challenging adaptation. There are few studies which address this directly although Chen (2015), in a literature review looking at Russian and Chinese accounting education reform, notes research from the turn of the 21st century, that while progress had been made in China, to move accounting education away from prescriptive recording and reporting of financial transaction approaches and towards more theory and analysis over areas such business controls, planning and forecasting, there was still progress to be made. In this, he notes that significant steps were subsequently taken by the state to source and develop expertise to make more progress. Nevertheless while China adopted the international accounting standards in 2006, Yang (2012), in an anecdotal article, acknowledges that accounting programmes in China retain elements specific to China, as do other countries, and supports the view that Australian teachers at the study university, teaching on TNE programmes in China, need to be cognisant of this and integrate aspects of Chinese national accounting material into their teaching alongside international aspects.

3.5.4. Key issues arising for the study

The review of the research published of Chinese students studying accounting at Western HEIs reveals only a few studies seeking to explore any of the potential effects

of accounting as a subject discipline on Chinese students studying in the West. Of the few studies there are, it is possible to discern newly emerging themes in the literature which highlight some of the ways in which concepts of accounting can be responded to or perceived differently from by Chinese and Western students. From the literature reviewed of accounting education in China it can be seen that China's accounting methods and accounting education development have been very different from those of English-speaking Western capitalist economies such as the USA and the UK. The recent changes to the economic structures of China, towards what might be described as more international, open and capitalist approaches have been sweeping but there remain some differences in the way enterprises and financial markets operate in China. China adopted International Financial Reporting Standards only in 2006 and so questions arise as to the extent the accounting education received by accounting students in China has fully embedded these or whether there are lingering features of the former accounting methods prevailing in China of purely prescriptive approaches to accounting for businesses. There is little literature which explores this in any depth.

Given this background, questions might be asked as to the extent of differences in accounting 'norms', language, legal and ethical issues which students experience on a UK accounting programme compared to their first two years of accounting education at their universities in China. It is possible that a differences in such factors may have an influence on the learning experiences of students. There are few studies addressing the nature and content of accounting programmes, as taught in Western contexts and in comparison to previous experience in China, how it is perceived or how it influences the learning experiences of Chinese students. Questions therefore arise as how the nature

of the accounting subjects studied, in an accredited programme at the study university affect the learning experiences of the participants. To seek answer such questions in the study context the following accounting related themes, shown in the developed conceptual model at Figure 5, have been included as initial themes for analysis of data: *Professionally accredited accounting subjects; Rules and regulations; concepts and ideas China and UK; Judgement v prescription;* and, *Specialised accounting vocabulary.*

3.6. Literature review conclusion: summary of literature findings, initial themes for analysis and gaps

This section summarises the findings identified in the literature review (Section 3.6.1.) Having explored the three areas of literature, Chinese education culture, Chinese learners in Western education and Chinese learners in accounting education the researcher identified initial themes drawn from research questions arising from the literature reviewed and used in the thematic analysis of data. These have been included within each section of this Literature Review. The initial themes for analysis are presented in Figure 5 (Section 3.6.2.). A broad overview of the key gaps in the literature are discussed in Section 3.6.3.

3.6.1 Summary of literature findings

The literature review started with a broad overview of culture literatures (Section 3.2.) and discussed findings by authors such as Hall (1976) that individuals' experiences are influenced by their own culture and the culture in which they are placed. From this

broad overview, the focus narrowed to consider Chinese and CHC education cultures

(Section 3.3). This highlighted a range of themes relating to traits attributed to Chinese

and CHC learners including findings that although memorisation and rote learning are

claimed to play a part in learning, even if valid as a claim, this is not necessarily to the

detriment of understanding, a point argued by authors such as Biggs (1996). Other

characteristics, asserted by researchers as being inherent in Chinese and CHC

educational culture and learner approach were discussed and a model, derived from

Cho et al. (2008) developed to illustrate these with related literature at Table 4. This

includes claimed factors in Chinese and CHC learner approaches including: effort as

opposed to ability is seen as the route to learning success; concepts of intrinsic versus

extrinsic motivation; and, a collectivist approach rather than an individualistic one.

Findings related to claimed Chinese cultural values include a leaning towards collectivist

ideals of success reflecting on family, friends and society rather than the individual

Watkins and Biggs (2001) which are also suggested by other authors, such as Phuong-

Mai et al. (2005) who highlight a Chinese, or Confucian Heritage, collectivist culture

used as a strategy among students to succeed. These views have been challenged

more recently with a perspective that literature and Western educators can hold an

overly homogenous view of Chinese, CHC or Asian learners and as these descriptors

highlight, an overly generalised view given the scale of the geographical or cultural

scope these terms suggest. Others suggest that any tendency to attribute Chinese

learner approach to study as being a result of their past culture is incorrect, as seen in

Chang (2014) who finds that factors which motivate Chinese students to succeed are

not necessarily cultural. Other arguments or claims, such as one perceiving Chinese, or

CHC, students as preferring numeracy to language based subjects are also seen in the literature (Ng and Rao, 2010; Saravanamuthu, 2008; Watkins and Biggs, 2001) a finding that is rarely challenged other than to propose that, in Western class rooms, this may be a situational response in the face of the challenges of studying in a foreign language. This aspect raises the issue of perceived characteristics of Chinese, or CHC, learners being situational responses to a different (Western) context rather than the specific attributes of Chinese or CHC students, a point made by Hodkinson and Poropat (2014); Lai et al. (2011); Gu (2009); McGowan and Potter (2008); Saravanamuthu (2008); Gieve and Clark (2005); and Cooper (2004). The stereotypes found in literature are highlighted by writers such as Ryan in Ryan and Slethaug, (2010) who find that the literature and (Western) perceptions of Chinese learners, as exhibiting homogeneous characteristics, are unhelpful. Ryan and Slethaug (2010) note a prevailing 'deficit' view of Chinese learners which is also unhelpful and recognise the existence of a 'surplus' view which highlights the strengths and positive aspects Chinese and CHC learners can bring to an international class room.

Having considered literature on Chinese and CHC education cultures the review considered literature on Chinese learners in Western education (Section 3.4.) and Chinese learners in accounting education (Section 3.5). Here, there are findings claiming Chinese learners need additional support in order to adapt and cope with a culturally different educational context (Patel et al., 2016). Biggs (2003), among others, also claims that the social and educational cultural change faced by CHC students on arrival at Western universities requires a significant adjustment.

The literature review of Chinese learners in Western HEI accounting educational settings revealed few articles of which Cho et al. (2008) is one. Investigating Chinese PhD students in North America the authors conclude that students on business programmes are being schooled in a Western economic perspective of Anglo-America capitalism and a narrow and functionalist perspective of accounting. Other than this, and with the exception of Wong et al. (2015) and Chand et al. (2012), there is, from the review of literature, little research on the learning experiences of Chinese students in Western HEI accounting degree programmes and especially in the context of comparing their past experience of accounting education in China, its concepts, legal and other cultural norms with those of their programme in the UK.

3.6.2. Development of themes for thematic analysis

The literature review identified a series of initial themes to be used in the thematic analysis of data. These were identified within Sections 3.2., 3.3., 3.4., and 3.5 of the literature review and are shown together in Figure 5. They are aligned to, and provide a development of, the conceptual model outlined in Chapter 1 (Figure 1) and the research objectives detailed in Chapter 1 (Section 1.3.).

3.6.3. Research gaps identified from the literature review

The literature review identified gaps in the literature in relation to the experiences of Chinese students at Western universities. These gaps can be, broadly categorised into two key areas. Firstly, an assumption of homogeneity across Western HEI contexts is found in the literature. Western universities may differ in terms LTA policy, educational

FACTORS AFFECTING EXPERIENCE		
(THEMES FOUND IN LITERATURE AND DERIVED FROM RESEARCH QUESTIONS)		
Past education and LTA culture in China	**Degree programme at the study university**	**Professionally accredited accounting subjects studied**
Motivations and expectations about overseas study Chinese education, accounting education, and learning cultures (including sub-themes: rote learning; effort v ability for success) Independent learning Collegiate/collective learning Social activities in China	English language medium Integration Teacher and student relationships Western education and learning cultures Group work University and facilities Tutorials, Lectures and class time Social activities in Western culture	Professionally accredited accounting subjects (including sub theme: numeracy v language) Rules and regulations, concepts and ideas China and UK Judgement v prescription Specialised accounting vocabulary and concepts

Figure 5: Conceptual model: themes from literature used in data analysis

culture, size and programme structure. This gap is narrowed by this study, set in

context of a Scottish four-year undergraduate degree programme. The unique nature of

the 2+2 programme the participants are engaged in at the study university is an area

which has yet to form the context of studies about learning experiences of overseas

Chinese students. These aspects are addressed by this study and have been built into

in the design of the conceptual model shown in Figure 5 (*Factors affecting experience*

arising from the degree programme at the study university). In this way, questions

arising from literature about Chinese learner characteristics and approaches to learning can be investigated in a new context.

Secondly, there is little, if any, published research investigating learning experiences of Chinese students in subject discipline specific contexts. This is the case for accounting as part of a professionally accredited degree programme. At the time of writing, there is no literature on the learning experiences of Chinese students of a Scottish undergraduate accredited accounting degree programme and little comparing aspects of Chinese accounting education, identified by the participants, with an English speaking programme in a country such as the UK.   This study seeks to add to knowledge in relation to the effect of accounting subject discipline and programme, with consideration given to aspects such as accounting language, concepts and legal and regulatory structures on Chinese student learning experience. This aspect has been built into the design of the conceptual model at Figure 5 (*Factors affecting experience arising from the professionally accredited accounting subjects studied*). The next chapter, Chapter 4 discusses the research methods adopted for the study.

CHAPTER 4 RESEARCH METHODS

4.1. Introduction

The central aim of the research was: "to investigate the learning experiences of
Chinese students in a new learning environment of a professionally accredited
accounting degree programme at a Scottish university'. The research is underpinned
by a critical realist philosophy using a conceptual framework (shown in Figure 1 and
developed further in Figure 5). These show three elements, or objects, which, from a
critical realist perspective might be considered as having potential to affect students'
learning experiences: past education and LTA culture in China; the degree programme
at the study university; and, the professionally accredited accounting subject studied.
The methodological approach comprises a qualitative design using a case study
approach. Data were gathered by way of focus groups and thematically analysed to
identify in what ways the three factors of the conceptual model shown at Figure 1 and
the related sub-themes shown in Figure 5 had effect on student learning experience.

Section 4.2. considers the overall philosophical underpinning and its influence on the
methodology chosen for the study. Section 4.3. considers the reasons for choosing a
qualitative methodology. Section 4.4. reflects on potential approaches which could
have been adopted and why they were rejected and concludes with the reasoning
behind the selection of a case study approach. Section 4.5. considers focus groups as
the choice of data collection method and, in Section 4.6., there is discussion of how the
focus group design was developed, piloted and implemented together with issues
arising from this data gathering method and how these were addressed. Section 4.7.
discusses the thematic analysis performed while ethical issues are discussed in Section

4.8. Before concluding in Section 4.11., there is a reflection on the generalisability of results and degrees of transferability (Section 4.9.) and a discussion of reliability and validity (Section 4.10).

4.2. Philosophical stance

Critical realism forms the philosophical foundation of this research as developed by a number of UK writers during the 1970s (Benton and Craib, 2011) and among whom Bhaskar (1998), first published in 1979, is prominent. The critical realist philosophical view taken derives in part from the researcher's own perspectives in answering the core question 'why research?' As Burrell and Morgan (1979) argue, philosophical perspective derives from assumptions about the nature of society and the nature of science, a view summarised in Table 5. They suggest that perspectives on the nature of society fall into two categories: a modernist 'regulatory' view (unified, cohesive, rational, evolution of society comes from the status quo) or a post-modernist view of 'radical change' (evolution of society comes from asking 'what can change' deriving from ongoing struggles as people fight to free themselves from having to conform to imposed societal structures). The 'radical change' perspective is important, from the researcher's viewpoint, because it answers a principal philosophical question of 'why research': a key purpose of research can be to help, inform or improve society. The study is situated in the field of social science as a study of human experience and this personal view, on the purpose of research, conforms in many ways to the critical realist philosophy articulated by Bhaskar (1989) that understanding the social world, and thus changing it, is dependent on identifying the social structures which generate

experiences – in this case learning experiences. This approach allows the researcher to consider the possibility that there are external causal elements to the learning experiences of the students (past education and LTA culture in China; the degree programme at the study university; and, the professionally accredited accounting subject studied). At the same time the critical realist philosophy recognises that humans are not always logical (Stiles, 2003) and that experience may vary.

Table 5: Philosophical stance
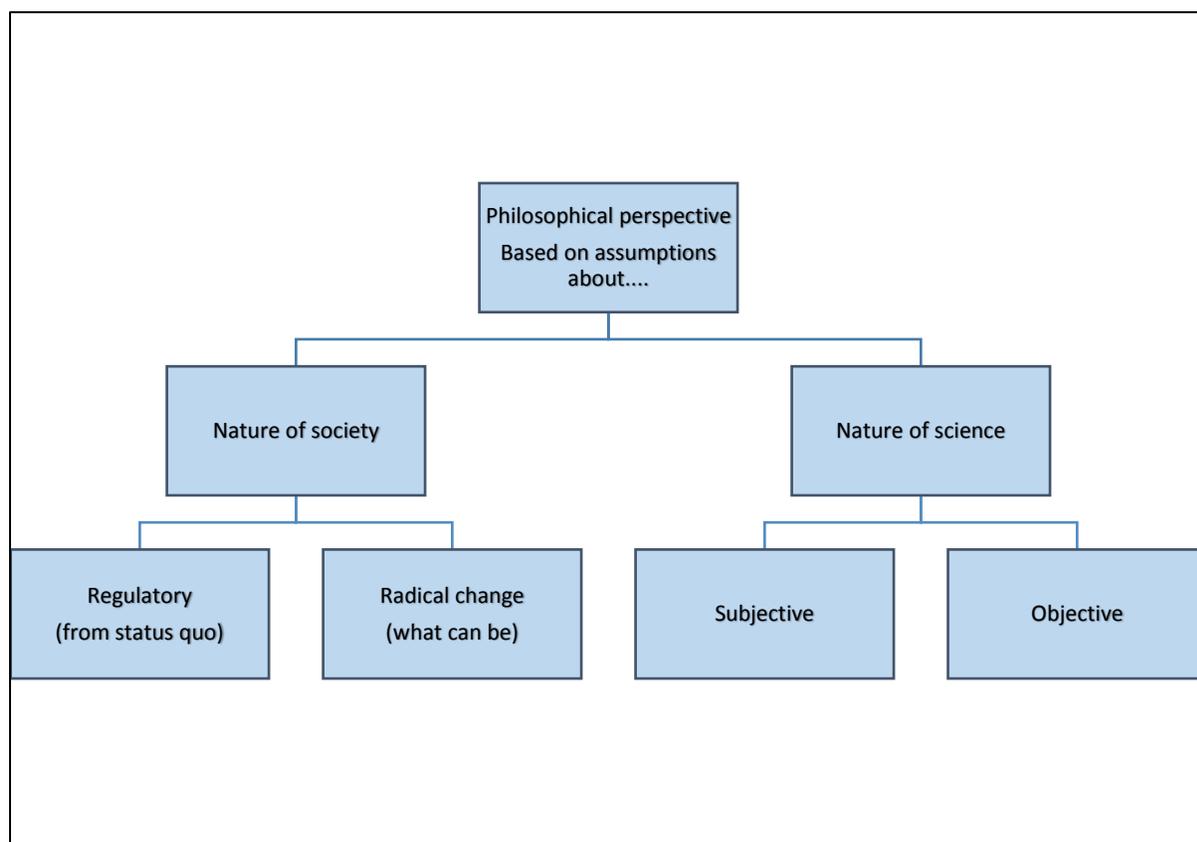
Adapted from Burrell and Morgan (1979)

Benton and Craib (2011) contend that critical realism is a stance which accepts a world independent of human beliefs about that world but that there exist human structures, such as society, class and social values which can change over time and whose nature can depend on who is perceiving or experiencing them. The researcher accepts the existence of an external reality independent of perceptions or consciousness (Bryman and Bell, 2015) but, also the existence of social constructs and mechanisms, such as LTA culture, programmes and subjects studied which can be perceived and experienced differently and which may change depending on time and context.

The polarised philosophies of positivism and constructivism (Stiles 2003) are unhelpful in the context of the study because it can be argued that neither extreme allows a full exploration of questions inherent in the research aim such as how social constructs such as LTA culture in China, degree programmes and study subjects affect the learning experience of the students. At the same time, the use of the word 'critical' implies the world is not fixed and immutable. Rather, while the world is knowable, there is scope for change where undesirable situations arise. Understanding student learning experience allows consideration of change, in university policy, LTA, programme, discipline and other aspects of the learning environment which may improve, help or enhance the learning experiences of students.

That humans do not always fit into immutable and external laws (Stiles, 2003) led the researcher to adopt an overall qualitative design for the study because this approach allows the researcher to gather data and analyse it in a way which both seeks to understand the student experience and also explain it. This philosophical stance is seen in the choice of qualitative design, using a case study of an entire cohort of

participants in a single year group on an accredited accounting degree programme, and the method chosen, after consideration of several, for gathering data (focus groups). This framework allows the participants' voices to be heard and their learning experiences explored – an important factor in the philosophical stance adopted by the researcher. The critical realist perspective is also seen in the approach adopted for the study in the classification of three key elements, seen in Figure 1, which might be considered to influence learning experience. This reflects the argument that non-concrete factors (such as a degree programme, subject matter studied, past experience) can influence learning experience. The analysis of data gathered seeks to identify in what ways the three factors in the conceptual model influence learning experience and the findings hope to effect change in the delivery of LTA policy and practice and thus offer an improved learning experience for students. The method and instrument design and other aspects of developing the approach are discussed in the following sections.

4.3. Qualitative methodology

The research employed a qualitative rather than a quantitative approach in gathering and analysing data because this was considered to be the most apt in terms of the research aim of exploring the learning experiences of Chinese students. It was likely that there was a range of learning experiences within the student group and that data gathered should reflect this as much as possible. While a quantitative approach might provide data that could be analysed statistically, the depth of meaning and explanation of the data, would not be so readily discernible. Knowing three out of four students

found Western accounting concepts difficult, for example, does not explain the specific causes or issues behind the quantitative finding and offers no real insight into the causes of difficulty as experienced by the students. Having decided that a qualitative methodology was most appropriate the next consideration was to decide on an overall qualitative research design. This is considered in the next section.

4.4. Range of potential qualitative research approaches

The researcher considered a range of qualitative research approaches while acknowledging that there are varying understandings of the types and terminologies used to describe qualitative research (Cohen et al. 2007). Gonzales et al. (2008) provide a useful description of qualitative research as creating an extensive and deep understanding of meanings and behaviours whether seen or unseen in addition to observable actions, occurrences, outlooks, aims and conduct. Those involved in the research find a voice and unseen concerns and issues can be investigated. The researcher found a qualitative approach most closely fitted the overall aims of the research to understand the learning experiences of the Chinese students. Several qualitative constructivist research approaches were initially considered before a realist viewpoint was decided upon. Constructivist approaches considered included ethnography, phenomenology and action research. Before discussing the case study approach used for the study the reasons for rejecting these alternatives will be outlined.

4.4.1. Ethnography

Ethnography was rejected as an approach because it was considered unsuitable in answering the research aims of investigating the student experience. While ethnography aims to understand people and cultures and therefore may be relevant to the study of Chinese student experience, it was considered unsuitable because, in ethnography, the researcher takes on the role of an observer, participating or non-participating, who becomes part of the group or culture in order to study it. The researcher's goal is to generate a clear model of the parties or culture being investigated (LeCompte and Preissle, 1993). There are two reasons for considering this approach unsuitable. Firstly, as a lecturer I am involved in teaching the students and thus objectivity would be compromised in playing the roles of both observer and teacher. Secondly my primary interest was not to build a picture of the students' cultures, but rather explore their learning experiences in the Western setting which may, or may not, be influenced by their backgrounds and cultures and by the structures of programme and subjects studied. For these reasons ethnography was rejected as a suitable approach for achieving the research aim.

4.4.2. Phenomenology

The researcher considered phenomenology as a methodology in that its aim is to understand perceptions and understandings of a specific situation or phenomenon. On initial consideration this seemed a suitable approach for the study of overseas students' learning experiences of an accounting degree programme. But, on reflection its focus,

to answer questions of *what it is like* to experience a particular situation or phenomenon, is not compliant with the research aim in seeking to understand the effect the accredited accounting degree programme and other factors might have on the student experience. Secondly, phenomenology focusses on investigating and describing the conscious experience of phenomena but without seeking to identify causal explanations or develop theories about those causes. The role of phenomena such as the social structures such as culture, university, programme and discipline and the effect they have on the student experience is central to this study and so phenomenology was not taken up as an overall research design.

4.4.3. Action research

Action research provided an attractive option for a research design because it offered the potential to identify opportunities for change and improvement in teaching practice (Kemmis, 1997) in response to issues identified in teaching, learning and assessing strategy in the international classroom. This tied strongly to the overall philosophical stance taken by the researcher, critical realism, in terms of the purpose of research being to identify and stimulate positive change. Despite the appeal of action research as a means for improving practice this methodology was rejected because the aim of the research was to investigate the student experience first and to identify areas for change based on those learning experiences rather than seek, first hand, opportunities to improve LTA practice. It was a question of first identifying if and what problems or concerns existed in the student experience before consideration of how such problems might be addressed.

4.4.4. Case study

Elements of a case study approach presented an appealing choice of research design because of the opportunities it offered to investigate the current learning experiences of an entire cohort of Chinese accounting students in depth and within a real-life context. According to Simons (2009) a case 'could be a person, a classroom, an institution, a programme, a policy, a system' (pp.3-9). In this DBA study the case is a cohort of newly arrived overseas Chinese students studying on the 2+2 BA Accounting degree programme and the aim is to better understand aspects such as the experiences and challenges faced by the students on the 2+2 degree programme. Simons (2009) echoes others in taking the view that the main reason for using case study is to investigate the specific attributes of an individual case.

The consideration of using aspects of case study for the research also linked to the choice of data collection method (group interviews). Case study is a particularly apt approach where the relationships between the phenomenon studied (in this case Chinese student learning experience) and context in which they are placed (the Western university accounting degree programme) are not clearly evident (Yin, 2009). Thus, the primary data gathering method, or methods, chosen needed to be one(s) which would offer sufficient depth of data to reveal, where possible, such relationships. Interviewing, document analysis and observing are common data gathering techniques in case study research (Simons, 2009). The researcher's view was that interviewing the students in the cohort (in groups), while taking the basis of a case study approach, would best allow the students' learning experiences to be studied meaningfully and in

sufficient depth. For one, their views could be expressed and, where appropriate, probed further. The researcher considered observation of the students as a potential technique but questioned whether observations of students in the available class room settings and with other students present while a classes were ongoing, would yield appropriate data from which analysis could take place. Further, the researcher considered that it would be difficult for the students, and potentially inappropriate for the researcher, given the teacher student relationship, to observe the students in their own study, domestic and social settings. For these reasons observation was discounted as a data gathering technique. Document analysis was considered as a technique but, similarly to observation, the appropriateness of this method was questioned. The issue of which documents might be available and relevant to the study was considered and found to be difficult in terms of availability. Consideration was given to asking the students to keep diaries throughout the year for analysis by the researcher. This was appealing but in the end rejected on the grounds that it would add to the work of the students during what was a challenging time for them in attending a new country, university and studying, possibly for the first time, in a second language. The researcher thus chose interviews (in groups) as the main method for data collection partly because of the efficiency of gathering data, lowering intrusions in the lives of the participants but, more importantly, because of the opportunities they offered for fuller discussion with the participants about their experiences, views and feelings. A further attraction of elements of case study with group interviews is that this combined approach permits questions such as 'why' and 'how' to be answered in relatively more depth in terms of the learning experiences of the students in relation to the accounting

programme and context. This appealed to the researcher's interest in and curiosity about the students' learning experiences of their programme and the potential to gain a deeper understanding of their views, thoughts, feelings and experiences. It especially resonated with the possibility of being able to generate recommendations for improvement in areas such as accounting teaching practice. One final point in the discussion of case study and group interviews involves the common use of multiple data sources in many case studies. This DBA research draws on key elements of case study but has one primary data source (group interviews). Nevertheless, other sources of data are inherently incorporated in the study including the knowledge (of programme and subject material studied by the participants), interest and qualifications (2+2 year tutor, and accounting and teaching qualifications and experience) of the researcher and the motives for the study, such as the initial interest in the cohort. Also inherent in the data gathered were the underlying backgrounds of the participants, allowing comparisons to be drawn by them, between their experiences in Scotland and those of their past education in China.

The combination of the key element of case study with group interviews was thus considered the best option for relevant theory to be developed from the knowledge and understanding gained from a practical setting.

Having reflected on the designs outlined, the researcher considered that using a case study approach offered the most suitable approach.

4.4.5. Conclusion

In summary, the overall approach adopted meant that interpreting data about the student experience, with a view to identifying possible causal mechanisms for those learning experiences, was an important element of the study from the researcher's perspective. Acknowledging that learning experiences might have causes permits the possibility for recommendations which might have potential to offer improvements to student experience. To allow this to happen, it was important to explore not only the learning experiences and views of the students but also to ask what might have prompted those experiences. Therefore, a critical realist perspective leading to a qualitative design and using a case study approach was adopted. The method of data collection was then considered and is discussed in the next section.

4.5. Focus Groups

After considering various options, the researcher decided that focus groups offered the best way to gather meaningful and relevant data for analysis to achieve the aim of the research. The justification for this decision is now discussed followed by discussion and justification of decisions surrounding characteristics of the focus groups' memberships.

4.5.1. Choice of data collection method

Focus groups are widespread as a qualitative data collection method and can be described as a type of group interview aimed at taking advantage of group 'dynamics'

(Freeman 2006). An advantage of focus groups, over other qualitative data collection methods such as individual interviews, is that data can be drawn out from the different participants as they contribute to the discussion in addition to data generated by the group collectively as the discussion develops between participants. The views of individual participants can be informed as the discussion progresses and this process also helps to create data. This is an important factor in the study because a focus group setting allows aspects which are likely to be common to the student group as a whole to be revealed. From this perspective the researcher held the view that focus groups would be a more useful method of eliciting data than one to one interviews and would allow the participants as a group to generate data as much as individuals.

These factors bring a specific advantage of focus groups to the research given the type of participants involved in the study. From observations of the participants in the class room, where students usually approach the teacher to ask questions in groups rather than individually, the researcher's view was that the participants would have greater confidence in engaging and interacting with the researcher in groups, rather than as individuals alone with the researcher as interviewer. Further, as second language speakers of English, focus groups offered the advantage of allowing the students to help and consult each other with language or vocabulary to better express their thoughts and views. This view was supported by the researcher's own teaching experience where the participants and other Chinese students consult with each other for help with translating difficult terms and concepts while engaging with the researcher in her role as teacher/lecturer. Advantages of focus groups include interaction between participants. Some writers, on the constructivist side of the qualitative tradition, such as

Jenny Kitzinger, view this interaction as central to the method in that the group can develop, refine and analyse their views in a way they might not be able to do as individuals (Freeman 2006). A further advantage is that the group dynamic helps to foster involvement from participants who may think they have little to contribute (Kitzinger, 1994). The researcher considered this a particularly important aspect in the participant group used for the research, Chinese students in their first year at the University. From experience in teaching practice, the researcher speculated whether some characteristics of the Chinese student group, relating to confidence in spoken English, lecturer-student relationship, and the educational cultural backgrounds of the students might be factors which could prevent participants from being open or explaining freely their views. Using focus groups, where the students would be in a group of their home country peers was one way to address, to some degree, these anticipated issues.

The matter of methodological underpinning of focus groups was addressed on one level by general acknowledgement that focus groups are particularly appropriate for qualitative methodologies. Some even contend that it is only within qualitative approaches that focus groups can deliver fully on their potential (Barbour 2007). Further reading of the literature on focus groups as a method added to this viewpoint. Morgan (1988) judges focus groups to be a valuable tool in telling researchers *what* participants think but, also, that focus groups are excellent at telling us *why* participants think what they think, a perspective which the researcher considered to be strongly tied to both the aim of the research and the critical realist perspective adopted. This view challenges positivist criticisms that researchers using focus groups cannot demonstrate

that participants are telling them the truth, a criticism which might easily apply to much in the qualitative tradition. Yet this criticism fails to take account of that tradition as one in which the truth is seen as relative rather than fixed, allows for more than one voice to be heard and which are dependent on a range of factors such as circumstance, assumptions, opinions and values.

The perspective Freeman (2006) adds is important in bringing clarity on the epistemological position of focus groups within the qualitative tradition. He acknowledges that qualitative research incorporates a breadth of epistemological standpoints within both realist and constructivist views and then identifies two prominent authors on the application of focus groups in social science research, Jenny Kitzinger (constructionist) and Richard Krueger (realist), comparing their approaches of best practice. He identifies four areas of tension in the two perspectives: group membership; homogeneity; interaction and generalisability of results. The researcher considered each of these four areas in relation to the realist philosophical view underpinning the research and concluded that focus groups, used in a qualitative design and with a realist perspective were the most suitable method for the research. The reflections which led to this conclusion are outlined in the following sections.

4.5.2. Group membership

Group membership is a debated aspect of forming focus groups and the researcher reflected on whether to select individuals on a sample basis from the population or whether to select pre-existing groups. Some authors, such as Krueger (1994), are

critical of using pre-existing groups in the focus group discussion because of the influence of current relationships and established dynamics and hierarchies which may influence the focus group discussion. Barbour (2007) notes concerns in the marketing discipline in using pre-acquainted groups and a view to avoid using friendship pairs or groups when asking children to participate in focus groups. However, she counters these concerns with an argument in favour of pre-acquainted groupings including the argument that using friendship pairs within focus groups can be useful in a better comprehension of the group's dynamics and how these help form the views expressed. The researcher formed focus groups from the whole cohort of Chinese students studying the BA Accountancy degree who were in the first year of two (year three of the degree programme) at the University. They were therefore already somewhat acquainted with each other as they shared the same lectures and some tutorials and, at the time of holding the focus group interviews, were in the second Trimester. Some acquaintances within the cohort were also established from their coming from the same few colleges in China.

The researcher did not compose the focus groups based on any specific knowledge of participants' pre-existing groupings, such as friendships, home city or college. Rather, the composition of the focus groups was arranged by mixing names from the cohort of students randomly with a view to ensuring each group reflected as much diversity of views as possible. The realist position adopted by Krueger (1994), and articulated by Freeman (2006), of having participants in focus groups which reflect the diversity of the group is also supported by Barbour (2007) because of the importance of being able to make comparisons in analysing the data produced and supports the researcher's realist

view of producing an analysis which has explanatory power beyond the focus groups themselves. Thus, the researcher sought to follow good practice in the composition of the focus groups to comply with the view that the participants included in each group must be chosen to avoid bias and also to strengthen the external validity of findings (Freeman 2006).

4.5.3. Homogeneity and heterogeneity in group composition

The benefits of having group members who share significant characteristics are acknowledged by Barbour (2007) and Krueger (1994) as important since homogeneity allows more valid comparison between different focus groups. There is also the concern that heterogeneous groups of participants within focus groups might make interaction between participants more difficult. Individuals at different hierarchical levels within a group or organisation might be unwilling to share their views in front of others in the group. As with the group composition points discussed earlier, Kitzinger (1994) does not perceive this as a problem. For her, such issues do not mean that participants 'real' thoughts may not emerge but that the mixed group setting may influence the discussion. For the study of the cohort of Chinese accounting students the participants were naturally homogeneous in several respects. First, all are from mainland China, second, all are studying on the same programme at the same university and, they are of similar age and educational background. The researcher thought carefully about making assumptions that all students from mainland China might represent a homogeneous group in the knowledge that China is a country with the largest population in the world and with many cultures, regions and languages. Reflecting on this the researcher

concluded that in some important respect the students were similar enough in characteristics such as age, country of origin, educational experience and background, language to each other to be considered as adding homogeneity to the focus groups. The students came from three or four different colleges, teaching similar subjects including obligatory curricula imposed by the Chinese Government and so had similar past learning experiences of college education and educational culture in China.

4.5.4. Sampling process and timing of the focus groups

An important methodological decision in research relates to sample selection because it dictates whether comparisons can be drawn or not from the data (Barbour, 2007). The sampling technique used was purposive sampling as described in Kuzel (1992) because this allowed the researcher to focus the sample on the particular group being studied, Chinese accounting students (Cohen et al. 2007). Purposive sampling thus permitted the researcher to gather data from individuals who exemplify the express characteristics related to the study and whose views and learning experiences would relate directly to understanding with regards to the aim. A type of purposive sampling is total population sampling. The researcher chose to examine the entire population with the particular set of characteristics related to the study for two reasons. Firstly, it was possible to include all participants and thus garner views from all participants and secondly because, as a relatively small group, if all available participants in the group had not been included, it may have led to significant elements of available data to be missed from the study.

The next decision was to consider whether to investigate the learning experiences of students in their fourth year (having spent over one year at the University) or to focus on

those in their third year (in their first year of academic study at the University). In

deciding which student group to engage in the study, consideration was given to the

likelihood that fourth year students would be more accustomed to their studies, have

become more used to their environment, and have developed their learning skills. This

might be considered an advantage in their potential ability to share more experience in

the focus groups. On the other hand, there was the possibility that the freshness of

their initial feelings and experiences might have waned. When considering the third

year group there was every chance that their learning experiences and views of their

transition were still current and thus might be more vivid and accessible in the

discussions. This was the deciding factor in the choice of using the third year students

to populate the focus groups.

The next decision was to consider best timing to ask participants to discuss their views

and experiences. The researcher decided that the second trimester would be the best

time both for the students and also for the study. Firstly, the students had already spent

one full trimester of study and so would be able to reflect on their recent experience of a

full trimester's teaching, assessing and results. They had had a break over the

Christmas and New Year period and were back at the University in the second trimester

and, as the interviews were in March, were midway through the trimester studying a

new set of subjects. Thus comparisons between the subject matter across the

accredited courses studied were possible for the students at this point with the potential

to provide useful data on their learning experiences of the accounting discipline specific

aspects of the programme. The timing mid trimester 2 was also suitable because the

students were far enough away from any assessment periods for this to be less of an

influence on their views and also reduced the likelihood of their declining to participate because of pressures on exam study time.

At the time of issuing invitations to participate, there were 18 active Chinese students studying in their first year at the University (Year 3 of the BA in Accountancy programme). All fitted the criteria of the study being in the 2+2 cohort of Chinese students studying on the accountancy programme, and in their first year of study in Scotland. All participants had the opportunity to decline to participate or to withdraw from the research at any point.

The invitations to participate were issued by dividing the students into male and female groups. The aim of this was to enhance data generation by eliminating potential inhibitions in speaking and discussion due to difference in gender. This decision was made after considering Stewart and Shamdasani (1990) who argue that women and men can behave differently in group situations for different reasons, biological, cultural and social.

4.5.5. Number and size of groups

The total population of 18 students accepted the invitation to participate and so the next consideration was how many focus groups to form and the related decision about how many to include in each group. The decision making regarding number and size of the groups resulted in six focus groups being formed. Of the 18 students participating seven were male and were split into two groups, of three and four respectively. The remaining 11 students were split into three groups of three and one group of two in order to maximise the number of groups, in this case four, from which to gather data.

The advantages of having a greater number of focus groups included being able to compare themes across different groups and thus strengthen generalisability and transferability claims where similar themes emerged. On the other hand, increasing the number of groups meant a smaller number of members in each group (from two to four plus the moderator) and so holding fewer groups with larger numbers was then a consideration.

Larger groups, of ten to 12 participants were often seen as the norm in earlier days of focus group research, especially in market research, but this view has been challenged more recently as researchers have found larger numbers difficult to manage and more challenging in terms of capturing all the prevailing views (Barbour, 2007). There is now argument in favour of smaller focus groups of three or four participants (Kitzinger and Barbour, 1999) as being adequate to stimulate valuable discussion. Barbour (2007) contends that small groups can also be particularly appropriate for particular groups of people citing Seymour et al. (2001) in their use of small focus groups where participants were older, terminally ill patients. One argument for smaller groups lies in the potential reticence of Chinese students to speak in front of larger groups of people. Nield (2004) discusses the perceived reluctance of Chinese learners to ask questions in front of classes and notes a preference to wait until later to speak to the lecturer alone. Dougherty and Wall (1991) also highlight the efficacy of small discussion groups for Chinese students noting that Chinese student interact more easily in smaller groups because of the reduced risk of loss of face, a cultural factor which impacts willingness to contribute publicly. This is also relevant when considering that the students in the study have recently arrived in Scotland and so may not have attained confidence in speaking

English in front of larger groups. For these reasons, a larger number of groups with smaller numbers of group members, was chosen as the best approach to constructing the focus groups.

4.5.6. Summary of participants

The research was undertaken via focus group discussions with eighteen participants. The participants were drawn from the 2+2 cohort of Chinese students in the second trimester of their first year of the undergraduate accounting degree programme (year 3 of the four-year degree programme). All eighteen students in the cohort agreed to participate. There were eleven female and seven male participants coming from colleges and universities in five cities of China. The students are of a similar age range, in their early twenties. The gender and background culture of the provinces of the participants were not specific criteria for the analysis as these were not considered to be important factors to the study. The researcher does however acknowledge the potential for such demographic aspects of data to be captured which would allow further analysis and potentially provide additional insights to the findings identified in this research.

Individual names and any other identification criteria of the participants has been removed throughout the thesis to ensure that the perceptions and views of individual participants may not be attributed directly to them.

The timing of the data collection focus group sessions means participants were in their second trimester at the University. They joined the programme in the third year. This timing means that participants were discussing their experiences from the perspective

of being relatively new to the University and the programme. At the same time, the students were at a stage where they had one full trimester of study and assessment completed. Thus, their learning experiences and perceptions remained vivid and, at the same time, informed by sufficient knowledge of the programme and across all subjects to be able to reflect meaningfully.

4.5.7. Power relationships in the focus group setting – issues and effect on study design

The issue of power relationships was also an important consideration for the researcher in her role as a lecturer at the university. On one hand, a positive aspect of the teacher-student relationship was that there was already a positive relationship of trust between the students and the researcher in that one of the first modules the participants had taken in their first trimester at the University was led and co-taught by the researcher. A relationship had been built to some extent through teaching the participants in tutorials. Further, the research is the Personal Development Tutor to overseas Chinese students studying on the accounting degree programme at the University and so had had the opportunity to meet individually with students at least once in this capacity by the time of the focus group interviews.   The researcher was concerned about the potential for students to feel obliged to participate in the study due to the teacher-student relationship existing with the researcher. The researcher saw that there was a possibility that responses to questions asked in focus group meetings might be tailored by participants to offer the 'right' answer for various reasons such as: desire to please or avoid criticism of a teacher, older person or a person in authority. The researcher's

concern was that data gathered might not adequately reflect the perceptions and views of the students.

The researcher's searched literature in order to identify ways of mitigating the power relationship issues identified and found little concerning specifically Chinese student participants in focus groups and the nature of social, cultural issues and power relationships with teachers. The researcher widened considerations of power relationships in focus groups to considered literature on vulnerable groups, such as children, in focus groups as examples of where focus group participants have little social power. The purpose of this was to identify any issues with power relationships which might highlight areas of attention for the researcher in conducting the focus groups with the students. This literature discusses a variety of important ethical considerations of power relationships in researcher participant interactions and these are especially apparent where participants have little power in the relationship. Authors such as Vaughn et al.(1996) note that there are no obvious solutions for such ethical dilemmas. Their recommendation is to treat all participants with the same respect and understanding as any other participant.

In order to address the concerns relating to power relationships and the effect this might have on the data gathered from the focus groups the researcher took a number of steps, aimed at enhancing the quality of the data gathered so that it reflected as far as possible an objective depiction of the participants' views. The steps the researcher took include: a reflection on the style of leadership of the focus group to encourage participants to feel that they can speak openly and accurately about their views. The researcher spoke to the students in advance of the study to explain the purpose of the

research and to invite participation. At this point, it was stated clearly, more than once, that participation was not obligatory and that the students could decline with no impact on any aspect of their studies or otherwise. The researcher consciously adopted a friendly and approachable manner during these discussions. The focus group sessions were held in a separate room, chosen specifically to be neutral and not a teaching or lecture room in order to remove, as far as possible, feelings and ideas of the existing teacher student relationship between the researcher and the participants. The researcher chose times for the focus interviews (Wednesday afternoons) when students did not have classes and thus sought to avoid the issues of worries or concerns about attending lectures or tutorials on time. Soft drinks, fruit and snacks were made available for each session and participants invited to have these if they wished. Confidentiality was stressed at the start of each session. In order to enhance trust in the process and to encourage participants to speak freely, the researcher noted aspects of the study process. The researcher: confirmed that the discussion would remain confidential; asked participants to respect the confidentiality of what each other said once the meeting was concluded; stressed that the recordings of the discussion would held securely in a locked room and files of data transferred to pc files would be password protected; noted that data on the recording device would be deleted after transfer; and made clear at the start that the research project had no bearing on grades or marks on the programme. The purpose of the research was explained as being to enhance understanding of the participants' experiences in order to improve student experience where possible or relevant and the researcher encouraged the participants to speak freely.   The researcher took care to show concern for the needs and well-being of the

students during the meetings, presented a friendly, welcoming and open manner, showed consideration towards the participants and took an approach of treating the participants as equals. To minimise the researcher's lecturer role in the eyes of the students the researcher wore casual clothes to the focus group meetings.

After the data were gathered the researcher met with three participants. The researcher outlined her initial perceptions of the broad ideas and themes found in the early analysis of the data gathered and sought confirmation, or otherwise, that these were in keeping with the ideas and perceptions the participants had wished to express in the focus groups. The purpose was to gain broad assurance as to whether the data gathered reflected the perceptions and views of the participants and to confirm whether the initial direction of interpretation of data was in line with the participants' views. The participants to this discussion confirmed the elements presented as being in line with the perceptions expressed in the focus groups.

4.5.8. Researcher observation of participants

The researcher reflected on the need to be aware of social aspects relating to participants in focus groups which may prevent them being open in expressing their views. Having discussed focus groups with faculty colleagues the researcher was conscious of the need to address possible pecking orders occurring within groups which might lead some participants to defer to others and potentially restrict what they say. The need to conform with the group, a 'follow the herd' instinct, might also create an environment where students are reluctant to differ in their spoken views and opinions

(Asch, 1951). These were issues at the forefront of the researcher's mind when facilitating the focus groups and also during the analysis and write up in terms of interpreting data. The issues surrounding participants' ability to speak freely were countered by the trust that had been built up between the researcher, as a teacher, and the students who had all participated in modules and classes led by the researcher during the previous trimester, and before any approach had been made by the researcher to ask students to participate in the research.

4.5.9. Interaction

Krueger (1994) views interaction as helpful in encouraging discussion and hence adding to data collection while Kitzinger (1994) sees interaction as a central analytical resource in itself, intrinsically valuable rather than being efficient way of gathering data. This approach sees information relating to factors such as the style, nature and tone of interactions between participants as data in themselves, to be gathered and analysed. Interaction, and the nature of it, from a constructionist standpoint, is a defining feature of the data generated. In analysing the focus group data generated from the discussions of the Chinese accounting students the researcher took a realist approach, using interaction during the focus group sessions as a way to generate data to be analysed and with a view to interpreting the meaning behind what was said rather than analysing the meaning behind the nature or style of interactions which took place.

4.6. The study pilot and final study

The final study was preceded by a pilot study to test the chosen data collection and analysis method. In preparation for the pilot and the final study the researcher applied to the Research Integrity Committee of the Business School at the University. This was a requirement of the University and Business School from which student participants were recruited. The Research Integrity Committee of the Business School granted ethical approval. The researcher was aware that some participants might feel uneasy at the audio recording of their focus group. In line with good practice the researcher addressed this by developing a personalised letter for each student participant explaining the reasons for the research and how the focus groups would be conducted. Each letter also included a consent form (Appendix 2). For ethical reasons, and also to enhance the data gathered to reflect the participants' views as far as possible (as discussed in Section 4.5.7.), at the start of all the focus group sessions this information was reiterated by the researcher verbally and the students asked again if they were happy to continue with the focus group session. The students were also asked if they were still content to have the session audio-recorded. All students who were asked to participate agreed to participate and all attended the focus group sessions. They all stated they were content with the conduct of the sessions outlined in the joining letter and subsequent introductions.

The students were assured that the data they supplied would be confidential. The recordings made were kept securely on the recording device before being transferred to password protected computerised format throughout the study. Access to the computerised audio files was restricted to the researcher. The recordings were

transcribed using codes to represent individual participants and the list of names of participants held separately from the final transcriptions. The audio recordings on the original recording device were then deleted and, at the end of the study, the computerised audio files and details of participants destroyed. In the final report no participant is identified by name and the same codes used for participants in the transcriptions adopted. An example of a transcription from the study is provided in Appendix 3.

The pilot study invited fourth year students to participate because of students being in a position to reflect back on nearly two years of study and comment on aspects such as transition. In the final study the researcher adapted the study to include only third year students as participants in the focus groups. This was because the researcher reflected further on the focus and purpose of the study and concluded that the accounting disciplinary aspect of the study is a critical element particularly with reference to the professional bodies regulating the accredited subjects of programme the students study. Reflecting on the curricula and programme structure in the third and fourth year the researcher chose third year students only for the final study because all modules are compulsory, for attaining exemptions with the accounting discipline professional body, and are most closely associated with the professional accreditations of the accounting discipline. Thus, it is the learning experiences of the third year students which were most relevant to the aim of the research rather than the fourth year experience, which although interesting, is less driven by the technical knowledge and skills requirements of the accredited accounting professional discipline. This is seen in the programme

structure where out of six modules required in each year, only one is a compulsory professionally accredited module in the fourth year.

The pilot study highlighted the need to create a relaxed and informal atmosphere for the participants to be comfortable with sharing their views. The researcher adopted casual dress and arranged the seating of the group in a circle to foster an encouraging atmosphere for participation. This approach worked well with the students being happy to engage in the group discussion.

The focus groups for both pilot and final studies were audio recorded using professional audio equipment borrowed from the University. This worked well and the data gathered was stored securely on the researcher's p.c., located in a locked room, and subject to password security. Write up of the data gathered from the pilot study was done by transcribing the audio recordings on Word and two copies of the transcript printed out in anticipation of analysis.

The analysis of the pilot study was performed manually, using paper, pens, glue and large flipchart sheets to group themes and quotations cut from one copy of the transcription. This process was informative in terms of the researcher becoming close to the data in the manual process of cutting, pasting and annotating the theme charts created before the analysis and findings were written up from the charts. After reflection the researcher decided that, while a manual process was thorough and helped in becoming closely familiar with the data, it was time consuming and lacked analytical flexibility. The researcher chose to explore NVIVO as a data analysis tool for the final study and attended training on the software before deciding that NVIVO would be a

suitable and flexible tool to analyse the data gathered in the final study. This decision

was made partly because of time constraints in recognising a much larger amount of

data to be gathered and analysed in the final study, but also because of the additional

flexibility and analysis NVIVO offers.

The researcher acquired the use of professional digital recording equipment from the

University and booked class rooms at the university campus where the students were

located in which to hold the focus groups. This was so that students could feel familiar

with the surroundings used for the focus groups and aid a sense of relaxation to

encourage discussion.

4.7. Thematic analysis performed

It has been suggested that the main purpose of qualitative methods is to understand

meanings and experiences (Fossey *et al.*, 2002). Braun and Clarke (2006) described

thematic analysis as a way of interpreting qualitative data with the purpose of identifying

meaningful patterns through the data. In order to develop an understanding in relation

to the research questions the researcher used thematic analysis of the qualitative data

collected during the study. According to Guest et al. (2012 p.10) thematic analysis

focusses on 'identifying and describing both implicit and explicit ideas within the data,

that is, themes'. Codes are usually developed to articulate the identified themes which

are then applied to the data collected, categorising it for analysis. For Guest et al.

(2012 p.11), this method remains the most useful (notwithstanding a few issues

concerning reliability, discussed below) in understanding the 'complexities of meaning within a textual data set'.

Miles and Huberman (1994) identified several iterative phases in thematically analysing qualitative data. These are: preparation and reduction; creation of displays and narratives; and, writing up. Preparation and reduction involves the material being presented in analysable form, then coded and clustered (the initial template). The creation of displays and narratives is the searching for patterns and connections (modifying the template) and the write up is the drawing of conclusions and assertions. During these phases there is the ongoing review of themes and concepts from the literature, writing and data collection. This approach is also reflected in Crowe et al. (2013) who defined the typical steps involved in thematic analysis: reading and re-reading the interview transcripts; generating codes; searching for themes by clustering codes into inter-related ideas; naming the themes; refining, defining and describing the themes; illustrating the themes by referring to the transcribed data for quotations which clearly depict the meaning of the themes. The final stage is described as being the 'process of synthesis' and looks at relationships between themes and within the context from which they are derived. This stage moves beyond the description of the data and towards the meaning of the data including arguments in relation to the research question. This final stage will be undertaken in Chapter 6.

A potential shortcoming of thematic analysis, identified by (Guest et al., 2012) is that researchers are required to use interpretation as to the possible themes relevant to the material being analysed and to apply these to the data. The researcher was aware of this risk and chose to maintain an awareness of the issue throughout the analysis

process. The researcher considered thematic analysis to be appropriate to the study as a means of deriving meaning from the textual data: it is an appropriate method when positioned within the overall interpretative nature of the study methodology and in qualitative research more generally.

The steps of thematic analysis expressed by Miles and Huberman (1994) and Crowe et al. (2013) were taken as the approach for the analysis of the data in this research. A framework of themes was developed using the research objectives, existing literature considered in the literature review and the resulting research questions (see Chapter 3). These themes were used to enhance the initial conceptual model (Chapter 1, Figure 1) which reflects the critical realist perspective adopted for the study in identifying three factors which have potential to influence the learning experiences of the participants. These a priori themes are shown in Figure 5 (Chapter 3 Literature Review) categorised under the three factors outlined in the conceptual framework (Chapter 1 Figure 1).

Once the initial themes were defined a second exercise led to the thematic analysis of the transcripts. During this process the researcher adopted an inductive approach, (rather than the deductive approach used to define the initial codes) and sought emerging themes not identified from the initial codes identified. Consideration was given to whether a semantic or a latent approach, discussed by Braun and Clarke (2006), would be taken. Here, semantic seeks only the superficial meaning inherent in the data while a latent view looks for underlying meanings, beliefs and ideas. The researcher adopted a latent approach by seeking to look beneath what the participants were saying and to identify any wider themes inherent in the textual data. This

approach involved researcher interpretation which sits logically within the research framework and philosophical stance taken in this study.

The next step was to consider the approach to building theory from the data. This has been described by some writers, such as Eisenhardt (1989), as being the most difficult part of the analysis process and notes that, in published studies, there is often a large gap between data and the conclusions drawn from it. The researcher drew from a case study approach recommended by Eisenhardt (1989) who states that the goal is for the researcher to be highly familiar with the data. It is this that permits the patterns, or themes, from each focus group data set to emerge before the researcher looks to identify generalisations across each case. Familiarity with the data started with the gathering of it, the listening to the audio recordings, the review and re-review of the textual transcriptions and the line by line coding for themes using NVIVO software. In this way, each focus group transcript was coded individually using a priori themes or newly added or emerging themes. This allowed the themes and subthemes identified to be shown individually (by theme and focus group source(s)) or sorted by focus group. This allowed the next step highlighted by Eisenhardt (1989) to take place in the identification of what she calls 'cross case patterns'. In this way, themes identified in the different focus groups were scrutinised for similarities and differences.

4.8. Ethical Issues

An important ethical concern of the research is the need by the researcher, a lecturer, to involve students as participants in the research. Power relations between the

researcher, who teaches in the discipline from which the student participants were drawn, and the students pose a variety of issues. The issue of pressure on students to participate arises given the researcher both teaches and, with colleagues, assesses the students. The students may not feel free to decline participation. The validity of data gathered may also be questionable where students possibly feel the need to please the researcher by providing answers and data they think are expected. There are no clear answers to these ethical problems (Vaughn et al.,1996) in the context of the study. One solution would have been to appoint another person, a colleague or peer, who was unconnected to the participants, to conduct the focus groups. However, this is not possible in the context of a DBA research project where the research must be carried out by the researcher herself. The starting point for the approach taken was to carry out the distribution of invitations to participate and the running of the focus groups with openly demonstrable respect and understanding of the participants. The letter inviting participation was presented in person by the researcher with additional verbal information that the choice to participate was entirely open to the student with no influence on grades, perception of students or other factor which may influence their decision to take part. The students were told they did not have to answer immediately but could go home to consider their choice. They were also told they could respond in person, by email or other method of communication of their choice. This was to avoid the potential pressure of having to tell the researcher face to face that they did not wish to participate. At the start of each focus groups the freedom to participate, or not to participate, information was provided again with an emphasis put on there being no

effect on them as students at the university as a result of whether they chose to participate or not.

Confidentiality is a concern in most focus group research. It is arguably even more important when using participants from a small minority ethnic community, such as the cohort of 18 students on the accounting programme. They mix and live together outside of the focus groups and thus may have close connections and relationships which could potentially be damaged by disclosures in the focus group. The researcher addressed this by emphasising the importance of confidentiality at the start of each focus group for all participants and the researcher. It was clarified that students should feel free to raise any concerns about confidentiality privately with the researcher or otherwise and that these views would be respected. Students were also told they could withdraw from the process at any time.

4.9. Generalisability of results and degrees of transferability

Krueger (1994) takes the realist view that strong external validity can be claimed where there are an adequate number of homogenous groups with randomly selected participants. Where these conditions apply study results can be transferable to the population from which the groups were drawn. This contrasts with the constructivist views of Kitzinger (1994) who is cautious about claims to external validity and limits claims made to a weaker level of transferability (Freeman, 2006). She leaves it up to the reader to decide levels of transferability but offers data in sufficient detail to allow readers to do so. The study of the group of Chinese students takes the realist view,

adopted by Krueger, and meets conditions regarding number of homogenous groups with participants selected randomly for each group. It is anticipated that the research might offer useful findings to the reader to be used in similar situations, with similar student cohorts in education and, perhaps, other disciplines.

4.10. Reliability and validity

King (2014) highlights the importance of reliability and validity of qualitative research as critical elements for quality. He suggests three ways of assessing quality: independent scrutiny, respondent feedback and creating an audit trail. Of these three, the researcher judged that an audit trail is the most appropriate way of demonstrating quality for this study. Firstly, independent scrutiny involves others, such as colleagues or research team members to scrutinise the data and to compare the results of coding and analysis. The nature of this research project does not permit this because of confidentiality of data requirements and resource constraints. Respondent feedback was considered by the researcher and rejected for two reasons. First there can be difficulties in this approach with levels of assurance achievable, in that participants may be reluctant to criticise analysis done by the researcher (King, 2014). In addition, the students in the study have already provided their time freely in the research and the researcher felt it might be unfair on the students to exploit this by asking for further support in the research. After thinking about these approaches, the researcher considered maintaining an audit trail a suitable way to allow assessment of quality. The elements of this include the process of data analysis documented in this chapter, including use of NVIVO as an analysis tool, their comparison with the transcripts, the

NVIVO records held showing the coding process and the templates developed as a model on NVIVO and also as tables in Chapter 4.

4.11. Design of the research instrument

The researcher developed the focus group questions by considering categories of question to use at each stage of the discussion. These were devised by following the model described by Krueger (1998) and comprised: opening questions, to allow participants to become at ease with the group and encourage conversation; open ended introductory questions, to introduce the topics to be discussed; transition questions, to move the conversation into areas underpinning the research; key questions, to sum up the dialogue; and, ending questions, to allow participants to think back on what they discussed and bring the meeting to a close. The research instrument was built on a series of questions which were asked in conjunction with presentation slides. The questions were designed as open questions to elicit as much data as possible and to encourage a wide range of possible responses from the participants. Presentation slides were used to help illustrate the questions being asked and to facilitate understanding of the context of the study, for example, by using table representations of the programme structure and modules studied to illustrate the framework of the programme to the participants. Another way the slides were used were to help stimulate discussion. For example, a map of China was presented at the start as an ice breaker to get the students to talk about their home city and to contrast it with Edinburgh. The aim here was to get the participants thinking about the differences between their homes and past educational culture and the one they now found

themselves in at the University. The slide presentation used in each of the focus groups

is shown in Appendix 1. The questions asked by the researcher in the focus groups are

documented in Table 6 together with annotations to show how the questions were

derived from the literature reviewed and also how they link to the relevant research

objectives.

Table 6: Focus group questions linkage to literature and research objectives

Focus Group questions were designed to gather data in order to achieve the following _Research Objectives:_ 1. To understand, and critically reflect on, the nature of the learning experiences of overseas Chinese students on a 2+2 professionally accredited accounting degree programme at a Scottish university; **2.** To investigate and explore the ways in which: (i) the participants' cultures and educational backgrounds, (ii) the accounting degree programme, and (3) the accounting subject discipline influence the participants' learning experiences; **3.** To identify the key factors that influence the participants' learning experience and to develop practice recommendations for university staff engaged in teaching international students.	

Focus Group questions asked	**<u>Literature</u> links to question developed (as outlined in Table 2 in Chapter 3 Literature Review)**

1. Describe how you found the modules you studied last term.
 	
  a. Which one was most difficult?
 	
  b. What made this the hardest module?
 	
  c. Which was most enjoyable – reasons?
	Literature area: Chinese learners in accounting education
	The literature review of Chinese learner experiences of university in Western settings highlighted a limited amount of research investigating learning experience which derives from subject discipline including a lack of literature investigating the effect of the accounting subject discipline on student learning experience. These questions are designed to gather data concerning the participants' learning experiences of the accounting subject discipline.

d. Writing or numbers?	_Literature areas: Chinese education culture / Chinese learners in Western education_ The literature review of Chinese learners in Western education identified that Chinese students are often seen as having superior mathematics skills compared to Western students, a feature often attributed to Chinese school education which places an early and high level of attention on mathematics (Cho, Roberts and Roberts, 2008)Watkins & Biggs (2001), Saravanamuthu (2008) and Ng & Rao (2010). From the review of literature there is little documented evidence to challenge the view that Chinese students prefer numerical subjects (and assessment questions) when studying in an English language context. The perceived preference for numeracy versus language, in an English language classroom context, has been challenged by various writers such as Cooper (2004); Gieve & Clark (2005); McGowan & Potter (2008); Saravanamuthu (2008); Gu (2009); Lai et al. (2011); and Hodkinson & Poropat (2014) who suggest that

	preferences for numeracy are a situational response rather than an inherent cultural trait.
2. What do you like / not like about the programme (e.g. modules, the exemptions, the structure, topics)?	*Literature areas: Chinese learners in Western education / Chinese learners in accounting education* The literature review of Chinese learner experiences of university in Western settings highlighted a lack of research investigating learning experience which derives from the accredited accounting degree programme, its structures and subjects. This question is designed to gather data concerning the participants' learning experiences of the accounting degree programme.
3. What influenced you to come here? 4. What made you chose accounting? 5. What other options did you have? 6. What will your studies here offer you when you go home? 7. What's difficult about learning here? 8. How to you overcome difficulties in learning? 9. Groups? Work alone or work together? Tell me about your views.	*Literature area: Chinese education culture* The literature review highlighted a variety of characteristics which are often attributed by Western researchers to Chinese learners. These questions were designed to elicit data from the participants relating to the cultural and practical motivations and drivers behind their choice of studying accounting overseas. The questions were also designed to elicit data concerning the nature of the challenges and differences they face in the new, Western learning environment and how they overcame these. The questions were included to generate data which would allow any effects on learning experience, of the move from their past learning culture to a Western learning culture, to be assessed in the context of an accredited accounting degree programme.
10. Tell me about something that was very enjoyable about studying accountancy here at ENU. 11. Write down three positive things that were very difficult, hard or that you did not enjoy about studying at ENU. 12. Write down three things that were very difficult hard or that you did not enjoy about studying accounting at ENU. 13. What things helped you in your experience of studying accounting at the University? 14. If you could change one thing for future students studying accounting at the University, what would it be? 15. What would you tell your best friend or family about studying accountancy at the University? (Good or bad)	*Literature areas: Chinese learners in accounting education / Chinese learners in Western education* The literature review identified literature on a range of Chinese learner experiences when studying at Western universities. Very little of the research reviewed related to the effect of accounting as a subject discipline on the learning experience. These questions were designed to elicit data from the participants concerning their learning experiences as affected by the accounting discipline, the degree programme and the Western university setting.

4.11. Chapter conclusion

This chapter has highlighted the research framework and methods adopted for this study, the reasons for the choices made and implications these have had on the research conducted. The issues surrounding focus groups and the nature of the participants has been considered and the linkage of the research questions to relevant literature shown. Ethical issues have been discussed and considered including the issues surrounding confidentiality, power relationships and how these issues were addressed. The next chapter, Chapter 5, considers the organisational and programme context of the research setting before Chapter 6 considers the analysis of data gathered and the findings arising from the data analysis performed. Further consideration of limitations associated with the methodology chosen are included in Chapter 7.

CHAPTER 5 ORGANISATIONAL AND PROGRAMME CONTEXT OF THE RESEARCH

5.1. Introduction

This chapter provides the background to the organisation and the degree programme context in which the study is situated. Section 5.2. considers the University and the context of the organisation in which the study is situated and Section 5.3. discusses the degree programme on which the participants are studying. Section 5.4. illustrates the structure of the degree programme before Section 5.5. which concludes the chapter by discussing the role of the professional accounting bodies which award accreditation for the modules taught on the programme.

5.2. The organisation context

A professionally accredited accountancy undergraduate degree programme in the Business School of a single university was selected as the context for this study. The university chosen for this study is an HEI, known as a new, modern university (Baskerville et al. 2011). Created from a Technical College founded in 1964, it became a University after the UK Parliament Further and Higher Education Act 1992. A claim cannot be made that the institution, school or degree programme are wholly representative of UK HEIs due to the diversity of the UKHE sector. Nevertheless, the findings arising from the study may be considered as transferable to other similar HE contexts in the UK.

The university's intranet site states that internationalising its activities is one of its core strategic objectives. Data published online by the University for 2013/14 states that 31% of nearly 18,000 students are international (non-UK and non-EU) students. The largest country of origin of students located in Edinburgh campus is China (Edinburgh Napier University, 2016).

As a whole the University offers programmes across a variety of professions including nursing, languages, creative industries, built environment, life sciences and engineering. The University also has a profile in research and knowledge exchange including internationally recognised work, seen most recently in the Research Excellence Framework in 2014.

5.3. The programme context

The Business School within Edinburgh Napier University (ENU) offers programmes in Marketing, Languages, Tourism, Human Resources Management, Financial Services, Management Law and Accountancy delivered by several Subject Groups. The Accounting Subject Group is responsible for the accounting degree programmes and is the locus for the students of the research. The accountancy undergraduate degree programmes carry accredited status with the major professional accounting bodies ACCA, CIMA and ICAS. Each of these is recognised internationally and students who succeed in accredited modules gain exemptions from some professional examinations. This means when students graduate they not only have a university degree but can continue their studies towards a professional qualification at a more advanced stage.

5.4. The structure of the degree programme

The accountancy programmes at the university allow entry at a variety of levels from Year 1 to the final Year 4 thus complying with the incentives and strategies of the Scottish Government to widen access to university to a broader demographic and prospective student profile. The strategy has also enabled a more international student community to populate the university. The group of Chinese students studied in this research is called '2+2' because the students start their study at the university in Scotland having completed two years at university or college in China and join the degree programme in Scotland for two further years (the third and fourth year of a four year Scottish honours accounting degree) to graduation.

The 2+2 degree programme for Chinese students is unique in that it is designed to maximise the exemptions available from the professional bodies while still studying in sufficient breadth and depth to qualify for an undergraduate accounting university degree. Unlike the majority of the students in year three, the 2+2 students are more constrained in the range of modules studied and in their programme choices.

At the time of this study, students who started their degree course in year 1 have the choice of a range of accounting based degrees. They choose from a suite of seven different programmes with a core of compulsory accounting modules included in the module requirements. The seven degrees awarded are Bachelor of Arts (Honours) in:

Accounting
Accounting with Economics
Accounting with Entrepreneurship

Accounting with Human Resource Management

Accounting with Corporate Finance

Accounting with Marketing Management

Accounting with Law

In any year of study (except Year 4) six subjects, or modules, are required, three in each of the two undergraduate teaching trimesters. In order to graduate with a degree which includes 'Accounting' in the title there are several compulsory, accounting-related, modules. The structure of the accounting degree programme is shown in Table 7.

From Table 7 we can see the stage a student who commenced in Year 1 will have reached on commencing Year 3 of their degree programme. The 2+2 group studied in this research, study exclusively for the BA Accounting degree. Their degree programme is designed to allow them to 'catch up', in their first year on the programme (Year 3, Level 9), on two of the compulsory modules studied by the existing students in Year 2 (Corporate Accounting and Financial Management). This means they study two Level 8 modules in Year 3 and gives them the underpinning for the two related subjects at Level 9 (Advance Corporate Reporting and Corporate Financial Management) which they complete in their first and second year respectively. Thus the 2+2 group study some subjects in different stages from other students and have less opportunity to pick optional modules. Table 8 shows the structure of the 2+2 degree programme at the university.

Table 7: Structure of the BA (Accounting) degree programme

	Trimester 1			Trimester 2		
Year 1 **Level 7 (SCQF)**	Financial Accounting	Management Accounting	Introduction to the Financial Services Sector	Accounting Information Systems	*Other compulsory or optional module depending on degree subject.	Other compulsory or optional module depending on degree subject.
Year 2 **Level 8 (SCQF)**	Corporate Accounting	Business and Corporate Law	Management Science and Statistics	Financial Management	Reporting Corporate Performance	Other compulsory or optional module depending on degree subject.
Year 3 **Level 9 (SCQF)**	Corporate Financial Management	Advanced Management Accounting	Optional (except if Accounting with Economics)	Advanced Corporate Reporting	Optional	Optional
Year 4 **Level 10 (SCQF)	Optional	Optional	Dissertation	Dissertation	Optional	Optional

Key

SCQF: Scottish Credit and Qualifications Framework

*BA (Hons) Accounting students this is a compulsory module, Principles of Economics, Level 7.

** In year 4 most subjects must be at Level 10. One Level 9 module can be included in the options.

Table 8: Direct entrants' study schedule for the degree programme

Year 3 Level 9 (SCQF)	* Corporate Accounting Level 8	Taxation Level 9	Advanced Management Accounting Level 9	Advanced Corporate Reporting Level 9	**Financial Management Level 8	Auditing Level 9
Year 4 Level 10 (SCQF)	Corporate Financial Management Level 9	Option Level 10	Dissertation Level 10	Dissertation Level 10	Option Level 10	Option Level 10

Key

*Corporate Accounting (Level 8) underpins Advanced Corporate Reporting (Level 9)

** Financial Management (Level 8) underpins Corporate Financial Management (Level 9)

As Table 8 shows, 2+2 students have no options in their first year at the university. All modules are compulsory with two at Level 8, which were studied by other students in their second year. A final point on the programme structure needs to be mentioned. The structure of a Scottish honours degree is four years and so the technical subjects required to be studied for both the accreditation, and those required academically to attain a university degree, are studied over two years. In Scotland, most of the accredited subjects are taken by the 2+2 students in the first year of arrival (Year 3 of the degree programme) while elsewhere in the UK, an honours university degree takes three years and so the technical and academic subjects are arranged differently, with

accredited subjects taken alongside the academic elements throughout the programme. Thus, at the University, Chinese students study exclusively accredited subjects in their first year before expanding, albeit with some compulsory accredited subjects, in their final year to study non accredited academic subjects. The next section will discuss the role of the professional accounting bodies who provide the accreditation to the modules in the accounting degree programme.

5.5. The professional accrediting bodies

There are three main accounting bodies which provide accreditation for the modules on the accounting degree programme. These are: The Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Institute of Chartered Accountants of Scotland (ICAS). The qualifications offered by these three bodies are internationally recognised but differ in several important aspects. ICAS normally requires an undergraduate university degree, or equivalent in order to be accepted as a trainee accountant. This degree can be in any subject but students without accounting related subjects in their degree will not benefit from exemptions at entry level. ICAS requires students to have a registered training provider, usually an accountancy firm, which enters into a tri-partite agreement with ICAS and the student for the duration of the traineeship and which must ensure the trainee is exposed to a suitable range of work experience during the, usually three-year, contract. The need to secure a training contract with an approved training firm, combined with the requirement to have an undergraduate degree means the availability of training contracts to become a trainee Chartered Accountant with ICAS, are more limited.

CIMA and ACCA allow entry to study without the need for an undergraduate degree and there is no need for a student to be with a registered training provider and there is no formal training contract between an employer, the professional body or the student. As with ICAS, where a trainee has passed university exams in accredited subjects then these gain exemptions for the student. The range of countries where ACCA and CIMA exam diets and education providers are available is broader. There are multiple countries where students can sit ACCA or CIMA exams. Some subjects are international with the same assessment used across different countries, but others, on specific aspects of country (e.g. taxation or law) are unique to that country. Thus, the availability of study for ACCA and CIMA is higher internationally than ICAS allowing overseas students to gain an accounting degree in Scotland before returning home to continue their studies towards either the ACCA or the CIMA qualification.

5.6. Conclusion

This chapter has outlined the accounting programme setting and context for the degree programme in which the participants to the study are engaged and is key to the study in its seeking to explore the learning experiences of the participants on an accredited accounting degree programme. The next chapter, Chapter 6 discusses and reflects on the thematic analysis undertaken on the data gathered from the focus groups discussed in Chapter 4 Research Methods. Chapter 6 also considers the findings arising from the data analysis.

CHAPTER 6 ANALYSIS AND DISCUSSION OF RESEARCH FINDINGS

6.1. Introduction

This chapter presents the findings, analysis and discussion of the research. Sections 6.2. to 6.5. present the study findings and discussion of four key themes, with related sub-themes, found: English language issues; Integration issues; Independent learning; and, LTA issues. The process through which these themes were identified is discussed in Chapter 4. At the start of each section, the four key themes and sub-themes are identified in terms of their relationship to the conceptual model (Figure 6). Throughout the Chapter links between the different aspects of the study are considered and possible explanations explored where appropriate. This is codified in Figure 7 together with the chapter conclusion (Section 6.6.) which highlights the contribution to theory and practice provided by the research.

Selective quotations are used from the data collected to illustrate the themes and subthemes. The data collected included responses and discussion arising from a series of questions developed for the purpose of the research and asked by the researcher as discussed in Chapter 4 (Research Methodology). The following is the discussion of the themes which were derived from this process.

The themes and sub-themes identified relate to the data provided by the participants and thematically analysed by the researcher. It is acknowledged that the experiences related in the focus groups by the overseas Chinese students may also be similar to, or the same as, the experiences of students from other cultural backgrounds and countries. Claims often found in literature, that traits or experiences are specific to

learners from mainland China, need to be treated with caution in the absence of evidence to the contrary. Likewise, without further study, it is uncertain as to whether the experiences related by the participants to this study are specific to overseas Chinese students at the University, similar to experiences of other such students elsewhere. They may also, potentially, extend to other groupings of students and thus be of interest to a wider range of students in an international HEI setting.

6.2. Theme 1: English language issues

The first of the themes examined relates to the challenges perceived by the participants of studying in, and adapting to, English as the medium for the accounting degree programme and the effect this has on their learning experience. In relation to the conceptual model shown at Figure 6, the English language context of the programme is one of the 'Factors affecting experience arising from the degree programme at the study university'. The effect of accounting specific language and concepts on the participants' experiences also places this theme as one of the 'Factors affecting experience arising from the professionally accredited accounting subjects studied'. Other related themes, shown in Figure 6, and linking to this finding are 'English language medium (including accounting related language)' and 'Accounting subjects studied'.

The challenge of studying in a second language such as English can be seen in existing literature (discussed in Section 6.2.1.) but is found only to a limited extent in the context of an accounting degree programme. Even then, extant findings about experiences of studying in a second language are, with a very few exceptions, of a general nature

rather than investigating learning experiences of the particular language, vocabulary or concepts of the degree discipline itself. This DBA research takes steps towards addressing these two aspects. Firstly, it finds a general language-related sub-theme set in the context of an undergraduate accounting degree programme and, secondly, the theme identifies aspects of the learning experiences of students in relation to elements of accounting specific language, and the underlying concepts of accounting and related legal issues. These elements of the participants' experiences, including their views on the accounting subjects studied, are discussed in Section 6.2.2. as accounting-specific language and concepts.

Two further sub-themes were identified. Firstly, Section 6.2.3. discusses the students' experiences of English language while contributing to group-work assessments. This falls under the conceptual model heading, shown at Figure 6, of 'Factors affecting experience arising from the degree programme at the study university' with the related theme of 'Group-work'. Secondly, Section 6.2.4. relates to an expressed preference for numerical subjects, rather than those requiring a higher level of writing and discussion which was found to affect choice of assessment questions. This falls under the conceptual model heading of 'Factors affecting experience arising from previous education and LTA culture in China' with the related theme of 'Preference for numbers'.

6.2.1. English language issues discussion

During the focus group sessions, the participants were asked to discuss what they perceived to be the single most difficult aspect of studying on the programme at the

University. There was consensus that studying and learning in English is the biggest

challenge for the participants, a factor evidenced by language difficulties being the most

discussed topic in the focus groups and the commonest response from the participants

when asked to identify the most difficult aspect of studying on the programme. This is

seen in the following typical quotations from the discussions held:

"…difficult words and some people speak so quickly and so I can't understand

sometimes".

"To learn the English, remember the words".

"First step we discuss with Chinese guys because language is Chinese. The

last step the language is English. If you can speak Chinese you will be the first

step"!

The challenges which can be faced by students when studying on an overseas degree

programme in a second language such as English, are documented in existing literature

and include the experiences of overseas students studying at Western universities. In

this literature, a sub-section relates to difficulties faced, and which date back several

decades, including a concepts of 'language shock' (Agar (1996), Lewthwaite (1996);

Smalley (1963)). More recently, and in the context of an accounting degree

programme, difficulties of studying in a second language are observed by Watty et al.

(2010) who find that some students can struggle when writing reports, essays and case

studies. In citing Joechems et al. (1996), Watty et al. (2010) highlight English language

skills as the biggest source of academic difficulty for international students (although the

educational context for this study was Hong Kong, Singapore and Australia rather than

the UK) at English-speaking education institutions. This finding confirms that levels of English language proficiency and/or confidence students bring to the programme can create a barrier to their immediate and full engagement with the subjects being studied. It is as if they carry two learning challenges: one, to learn accounting at a professionally accredited level and, two, the need to rapidly increase competency in English, both academic and disciplinary.

When asked why they felt English posed such a great challenge, the participants responded that one reason was the lack of time spent mixing and building friendships with other students which would have aided a more rapid improvement. The lack of mixing with non-Chinese students is a factor the participants did not anticipate as the following comment, expressing a sense of disappointment, relating to differences in social activities, reveals:

> "At the start, at the beginning when I just arrived here I can't communicate with people in English but not fluently and I hope I can make friends with the local people but sometimes I can't just because …our head..is different. They like to go to the pub or club at night but we prefer sleep at night, so it's quite different".

Other reasons for finding study in English difficult included the challenge of expressing their own views and ideas in English as seen in the following quotation:

> "Because it is not just depending on calculate, calculation and we need to express our own idea by the languages and you know, our English is not very good or sometimes we can't find the exact word to express our own opinion. …"

The challenge of language is an important factor to consider because of the range of areas of the participants' learning experience it can affect. According to Yang et al. (2006), self-confidence in language is central to students' learning success and underpins adjustment to the new learning culture. The language barrier also affects integration, and thus a wider cultural learning experience, between the students and their non-Chinese peers. This finding is similar to those found in Watty et al. (2010) who identify the challenge of studying in English as having important implications for students', in Singapore, Australia and Hong Kong, learning success. Competency in English is, according to Watty et al. (2010), the most important factor influencing students' completion of set assessment tasks and, as a result, affects their approach to learning. Watty et al. (2010) also find that low self-confidence and ability in language affected students' understanding of accounting programme subject material. This finding is confirmed by this DBA study where the challenge of English language is also found to affect learning of accounting material with comments highlighting the need for more time than other students to gain an understanding of accounting concepts and material – a factor related to having to absorb 'difficult' vocabulary in a context where speech is found to be fast:

> "We can't absorb all the contents that you teach in the lecture, we should [need to] spend more time than the local students to understand something."

> "Mm, some difficult words and some people speak so quickly and so I can't understand sometimes".

Overcoming low confidence in English is hampered due to factors such as different approaches to socialising and a strong sense of embarrassment at imperfections in their spoken English and/or loss of *face*. The benefits of integration with other students, such as opportunities to improve language skills, widen cultural experience, make new friends and access informal learning are lost. The lack of integration between the participants and other, non-Chinese, peers is a theme which emerged from the data and is discussed in Section 6.3. (Theme 2: Integration issues).

The background to English proficiency of Chinese students might be partly seen in the English language provision made available. From before commencing the programme, the University offers formal support to overseas students through a policy which seeks to ensure all second language English speakers have adequate competency to be successful in their degree programme. The University also has obligations as a Highly Trusted Sponsor of Tier 4 student visas, under UK immigration law, and thus must assess all non-EEA students' ability to a required standard (currently an IELTS score is 6.0 with no component less than 5.5). Before commencing their programme, Chinese students experience English language in the school system in China. Over the last 25 years the Chinese government has increased the resources it provides to the teaching of English to school pupils in China as a way to foster national development and modernisation (Hu, 2005). School children in China now start to learn English as early as the third year of primary school.

Several factors might explain the lack of initial competency (perceived or otherwise). These include possible cultural aspects, such as *face*, where participants are reluctant to speak openly for fear of losing face and thus are not practising spoken English as

frequently as they might. Another might relate to criticisms of the quality of English

teaching in China where a large survey identified a nationwide lack of properly trained

English teachers and poorly developed study materials (Hu, 2005).

Whatever the reasons are, the implications of the finding include considering how best

to address the perceived, or real, lack of skill in English of students and how best to

manage LTA where there are differing levels of English ability in an international class

room. If all students are to follow and understand during teaching and study, it is

important for teaching staff to be aware of the issues faced by students including the

need to recognise not all students in class rooms are native speakers or have full

fluency – especially students recently arrived on a 2+2 programme such as overseas

Chinese students on the accounting degree programme. Speaking slow enough for

students to follow and explaining difficult vocabulary in different ways are necessary

skills required of teachers in international classroom. Other aspects, such as ensuring

clarity of assessment task instructions, strategies aimed at encouraging students to

speak and write more and to foster integration are examples of areas that may be

considered. It is not clear the extent to which these aspects are fully embedded in all

HEIs in Scotland and further afield. Nevertheless, that this aspect has been identified

from the discussions of the participants to this study suggests more needs to be done.

6.2.2. Sub theme: accounting specific language, views of the accounting subjects studied and concepts

Accounting vocabulary and language

The finding of the effect of English, as used in the delivery of the accounting modules and programme, on participants' experience prompted questions about what specific aspects they found difficult in terms of the accounting subjects studied. On noting the challenges expressed regarding language generally, the participants were asked about accounting vocabulary and what preparation they had received in this respect. They were asked about the nature of the pre-arrival and pre-sessional English language classes, provided by the University and taken before the programme commenced. Participants' highlighted that the vocabulary taught in these classes is generalised and caters for students across a range of different disciplines. The language classes did not therefore cover discipline-specific vocabulary relating to accounting subjects:

"….we don't learn the accounting words…".

"[the classes have] nothing to do with accounting".

One participant had asked the language programme manager for more instruction on accounting specific vocabulary during the pre-sessional English language courses taken in the summer before commencing the accounting programme:

'When I started language last year and we had a meeting to talk about the programme ….. We just tell her our idea but nothing has happened – I have tried'.

The response received indicated subject specific vocabulary inclusion in the language classes was not possible due to the variety of programmes taken by the students on the language course:

> "Because not all of the people whose major are accounting, so we should understand each other just general [e.g.] do we need a coffee, good morning, this English".

This finding, relating to the accounting discipline, is reflected in non-accounting literature such as Leki (2003), who highlights issues for students surrounding unfamiliar discipline specific language in a nursing context, and Liu (2013), who explores the transition of Chinese students from being language learners to language users. This reveals that not only are some students challenged with English language generally as discussed in Section 6.2.1, but there are additional challenges relating to concept and discipline specific language associated with their studies. Some accounting discipline words were identified by the participants as being particularly confusing in having multiple common meanings but also particular meanings within the context of accountancy. One participant cited the word 'objective' in auditing which can refer to the need to be impartial but can also be used in the context of an 'audit objective' but also in the context of a 'control objective' when referring to the purpose or goal of audit testing or controls in a business setting. Another example is the word 'credit' which can mean to give recognition for a payment made while at the same time be a term used to define one side (a financial statement liability) of a double entry in accounting. The issues surrounding accounting discipline and subject specific language have implications for the structures and content of the University's English language preparation classes

which could be tailored to consider the subject discipline of the students and incorporate relevant discipline-specific accounting vocabulary. Accounting educators need also to be aware that the vocabulary and concepts of the subject discipline can be specialised and are not always to be found in everyday use of English and thus may not be familiar to all students in an accounting classroom.

Views of accounting subjects studied

Questions asked of the participants sought to gather their views of the accounting subjects studied. The subjects studied by the participants in Year 3 are summarised in the following extract taken from Table 8:

Year 3 Level 9 (SCQF)	* Corporate Accounting Level 8	Taxation Level 9	Advanced Management Accounting Level 9	Advanced Corporate Reporting Level 9	**Financial Management Level 8	Auditing Level 9

When asked what they found difficult about the subject matter, concepts or ideas of the accounting subjects studied some participants noted the need to adapt to different ways of thinking referring to these as differences in 'logic' and 'culture':

"… it's the logic to … different logic".

"Different culture … in Britain or America".

"Maybe it caused [because of] a culture, we don't have this thing [same] culture with the local people so sometimes we don't know how to talk about what to others ……".

Such comments hint at differences in accounting, education or social culture noted by the participants when comparing their experiences of accounting education in China and the UK. This difference in thinking came out also in discussion of their views of different accounting subjects where a preference for rules over judgement based on principles was expressed by several participants. For example, the Corporate Accounting module was stated as preferable to some students because they liked the clearly laid out 'step by step' methods for solving numerical accounting problems which they could learn and repeat in different situations. This can be seen in the following discussion extract:

"Is more easier.

"Yeah, they have stable structure and step by step just to do it".

"Okay, so there's a method, a clear method to learn this"?

"Yeah".

"Yes".

Accounting subjects which integrate application of a set procedure (such as in Corporate Accounting in its requirement to produce a balance sheet and income statement from a set of given numerical data) lend themselves well to a methodical

approach in order to gain understanding and pass exams. Corporate Accounting

specifically requires an understanding of the key accounting concept of double entry

book-keeping (the method by which accounting transactions are recorded and which is

used internationally). Once an understanding of the double-entry concept and system is

attained, it applies in the majority of regulated national and international financial

reporting contexts. There are two points which need to be made in relation to this.

Firstly, the relative contentment with which the participants view this module is quite

possibly due to the same factors that might make it appealing to students of other

national or cultural backgrounds. There is therefore no specific reason, such as a

preference for rote learning of facts or processes, for this module to be preferable to for

Chinese students more than others, other than it has an easily applicable set of rules

which would possibly appeal to many students at this level. Secondly, the Corporate

Accounting module is set at Level 8 (as an underpinning for Advanced Corporate

Accounting at Level 9). It can therefore be seen as potentially more straightforward in

the accounting principles used and their application. Compared to the other subjects

studied in Year 3 (with the exception of Financial Management) this module might be

viewed as less demanding analytically and theoretically and in terms of understanding

then the Level 9 subjects studied. Aspects of this can be summarised in the following

comment from a participant when asked why they found Corporate Accounting an

easier module:

"Because it had a lot of calculations. It is easier than the theories".

Further, it was noted that the participants also had some familiarity with this subject due to the fact that many of the accounting rules used in the corporate accounting module are international and thus potentially familiar to the students from their past studies in China (China adopted the International Financial Reporting Standards in 2006). This contrasts with the participants' views of the Taxation module which, although rules based, covers exclusively UK taxation – a system which is widely regarded as being complex with many rules, exceptions, concepts and a different legal base than found in China.

Financial Management

There were positive views about this module which may, like Corporate Accounting, relate to its lower level in the programme (Level 8) and providing the underpinning for Corporate Financial Management (Level 9). Some participants expressed that they found the topic easier, again because of its numerical content:

Yes, is easiest. Because you use the maths.

Language and vocabulary were raised as posing some challenge for the participants in this subject with some offering examples. One example given was the use of the word 'stock' in the module material and teaching. In terms of company shares, 'stock' a word originating in the US word while its UK equivalent is 'shares'. Both terms can and are used interchangeably. At the same time, 'stock' is frequently used term for 'inventory' –

often used in accounting studies as a standard balance sheet term for a company's store of raw materials, work in progress or finished goods.

One or two of the students expressed their dislike for the Financial Management module as arising from its coverage of how the London Stock Exchange works. They stated they were 'not interested' in the stock exchange despite part of the coursework being to create a portfolio and track gains or losses. One stated her dislike for risking money on the stock exchange (even as an imaginary exercise):

"I hate risk. I don't like the put some money in one company like the stock, stock exchange".

While another participant found it dispiriting to face risk and lose (imaginary) money, others found the stock exchange exercise interesting, and new, noting they had not encountered this type of exercise before in China:

"You have your own pretend portfolio and …"

"Lose a lot of money".

"We haven't done that before in China".

"But I quite enjoy that. I quite enjoy to work in a group and invested in a lot of companies and we got profit".

"Oh, you got profit"?

"Yeah, a rather lot of profit. ….. so I think it's quite interesting".

It is worth noting that China re-established a stock exchange in 1990 having had none since the advent of the Communist revolution in 1947. The Shanghai stock exchange is one of two in China, and differs from exchanges in countries such as the USA and UK as it is not fully open to overseas investors due to Chinese government controls over foreign capital. It is possible that, generally, the participants may have had less exposure to discussions and background information on exchanges if only because they operate differently and potentially feature less in public and media discussion, news and debate.

Advanced Management Accounting

There were fewer views expressed in the data concerning the Advanced Management Accounting module. Some stated they found it more difficult than Corporate Accounting because this module (Level 9) requires more narrative analysis or discussion rather than being weighted towards numerical formats as noted by one participant:

> "Because it is not just depending on calculate, calculation and we need to express our own idea by the languages… and you know, our English is not very good or sometimes we can't find the exact word to express our own opinion".

"But AMA [Advanced Management Accounting] it is difficult to understand and I can't answer the questions".

Some participants were more positive and felt that this subject was useful in terms of their future careers as managers in businesses. They liked the usefulness of the subject in being able to interpret the numbers and make decisions relating to company resources:

"…..Just thinking you are manager".

"You like this idea of being a manager and is AMA teaching you about doing calculations that help you make decisions"?

"Yes." x 2.

Auditing

Questions asked of participants' in relation to their module preferences provoked a

discussion of experiences of the Auditing and Taxation modules which included the

concepts and theories which underpin these subjects. When the participants were

asked about their views of the Auditing module some commented that they found it

harder and, from some comments made, this may be due to the subject being more

based on judgement, with fewer clear-cut right or wrong answers.   Unlike elements of

Corporate Accounting, a pre-set format such as a balance sheet template are not

normally available in auditing for answering exam questions. Auditing questions often

rely on scenario based texts where risks must be identified and explained in the context

of the situation presented. The preference for Corporate Accounting, with its elements

of formulaic learning, contrasted with auditing echoed the stated preference of some for

the educational style the students had experienced in their studies in China as the

following excerpt from a discussion about Auditing illustrates:

> "I think I used to feel comfortable for the Chinese style education 'cause in
>
> China we have some regular examples and in the exam we just do this in this
>
> way so it's much more easier for me".

> "And are you taught the examples in class, or you are given examples in class
>
> and then those are the methods for answering in the exam"?

> "Yeah, just …… fit the detail to answer the question".

> "And you will get the right answer"?

"Yeah".

There was a feeling that auditing is difficult because of the nature of the subject being one with fewer clear cut boundaries as to what the right or wrong answer is. This assessment of Auditing seems fair given that auditing is founded on the application of theory to different situations. Risks must be identified, analysed and assessed and it is rarely possible to quantify audit risk concisely in any situation. The need professional judgement in auditing is thus a key factor of the profession and why it is highly regulated. This is a contrast to the students' stated experience in China, of other subjects, where the format and solutions of class examples can be followed closely to get an accurate answer. The following quotes highlight the uncertainties of participants in subjects the find hardest, such as auditing where concepts and analysis are a large component of the modules studied (rather than arithmetical processes):

"'Cause auditing doesn't have the absolute answer, it's not about this is right, or that is wrong so sometimes I have no idea about this".

"More analysing. …More discussion. The calculation is lower than before".

"Do you like that or is that worse"?

"Yeah, worse".

"Worse".

"And me too".

"Yeah, worse".

"Right, so you all prefer.."

"Calculations!"

The lack of consistent clear answers in subjects based on discourse rather than calculations was frustration to participants in one group because of the difficulty they found in finding answers to problems in the prescribed text. For this reason they found auditing to be more difficult than taxation. The students felt that, if they did not understand something in class, for taxation they could refer to text books or the solution and find the answer – usually numerical. But, for auditing this was more difficult:

> "….. in the last lecture we learned internal system control but I also have some misunderstanding about that. I also read the books but I don't know why, I also have some misunderstanding. In the last term if I have some misunderstanding about taxation, some questions, I can look through the books, I can find the solution to … my answer, but on audit I don't know why …"

> "In tutorial you always say something and the teach some methods to think about this question, I almost understand what you said but when I look at the solution……..there are also some misunderstanding".

Taxation

With regard to the Taxation module, based exclusively on the UK tax system, some participants stated they found aspects of the subject difficult to learn while others found elements (such as it being based on law) more enjoyable. Reasons given for finding taxation difficult included: the volume of detailed rules in UK taxation which need to be learned and/or understood but which are then further complicated by the need to learn multiple exceptions to the same rules; the need to apply detailed rules in some situations but not others - for example in application of the age related allowance in personal income tax; and, differences in the taxation of rental income depending on whether the property is let out furnished or unfurnished. These points can be seen in the following extracts from the focus group discussion when the participants were asked what they found difficult about studying taxation:

> "………maybe for some factors where you ignore them, for example, a person needed a personal allowance but where the [exam] paper referred to a person it was just a [£]9440, [personal income tax allowance] where you ignore the age".

> "And for another example, you enter a room and the furniture and the unfurnished [rules for taxation] is different…."

> "…….under the numerous conditions [exceptions] would maybe ignore some factors."

The challenges participants' perceived by study of the Taxation module included its content being 'very' different from taxation in China while some participants' felt the subject was less familiar to them compared to local students who would, they felt, have more background awareness of the subject, for example the need to file tax returns, from having lived and, as is often the case with the peer group, worked in the UK for longer. This can be illustrated in the following extract from the data gathered:

"I think taxation is the most difficult subject in the last term".

"Can you say why?

"Cause it very different from Chinese taxation…….We have no idea about it before that, like many students here, local students they know something about the taxation…..".

Some participants were aware of the underlying concepts and rules of UK taxation being driven by law and expressed a liking for this aspect. They confirmed, however, that they had not studied business law or legal principles in their previous studies in China (unlike their local peers who study business law in the first two years of the programme). These factors can be seen in the following extract between participants and the researcher (researcher in italics):

"Tax is connected with law".

"Yeah………..I'm interested in law".

"So you liked the subject because it's to do with law?

"Yeah".

"Did you study law in China before"?

" No." (x 3).

This challenges arising from study of UK taxation may relate to cultural and administrative differences in the UK legal and taxation system compared to China. UK taxation is regarded as more complex that many countries including China (James, 2016). China's tax and legal systems, while complex in some ways (such as variances in regional application of centrally decided rules and uncertainties in terms of its scope), is distinctly shorter in terms of the number rules to be learned or appreciated:

> 'Chinese income tax law is very brief by international standards despite the fact
> that it deals with complex concepts. This is in contrast to the extensive law of a
> country such as Australia that also deals with complex concepts or the briefer law
> of a jurisdiction such as Hong Kong that adopts simpler tax base concepts.
> China's enacted tax laws are in fact significantly briefer than Hong Kong's.
> China's laws are supplemented by a number of regulations, announcements and
> notices. However, the entire body remains brief, taken as a whole'.

> (Sharkey, 2016, p.47)

Both the UK and China tax and related legal systems have developed over many centuries but, as Zhang (2017) highlights, there are differences in how the two systems have developed and work. In the UK, statute law is set by governments but also through the use of case law, where the judiciary make law. This has not been the situation in China. Recent reform has been made to China's legal system (Wang and Madson 2013) but there remain significant differences between China and many Western countries' legal systems including a lack of separation of the judiciary from the government in China. Known as a civil law country, China is one where the judiciary do not hold law-making power and courts, in the main, do not follow precedent. This view is supported by Sharkey (2016) who notes that tax payers in China work closely with government tax administrators to know what the tax outcome will be but have little or no scope for challenging the administrators' decisions. Thus, compliance and interpretation of tax law is potentially simpler in China because the answers are decreed by the government administrators rather than by other routes (such as research, advice and litigation) used in countries such as the UK. Thus, it is not unreasonable to assume that the many case law challenges to tax law over the centuries in the UK has led to a diverse and numerous list of exceptions when compared to China. The comments made by some participants suggest that this difference, and the accompanying complexity in UK tax law, is a challenging or surprising feature for students from China.

These aspects suggest that there are cultural differences in play when teaching UK taxation to overseas students and assumptions about background awareness and knowledge of the UK system cannot be made. Awareness of the main differences

between different countries' taxation systems and the related legal system, in particular the role of case law in UK taxation, would allow teachers to place the Scottish or UK material in context for students.

This also applies to other subjects studied. In analysing the data concerning the participants' views on their learning experiences of the accounting subjects it is necessary to acknowledge the context of the accounting frameworks in which the programme is operating. In relation to subjects based on accounting and financial reporting, other theories, ideas and concepts, included in accounting programme subject material, may not yet have been adopted in China or have a shorter history of adoption by the Chinese authorities even if International Financial Reporting Standards 'IFRS' and International Auditing Standards 'ISAs' are increasingly international and have been encountered, to varying degrees, by the participants in their previous studies. For example, programme subject areas, such as Corporate Social Responsibility ('CSR'), are relatively new to China (Moon and Shen 2010) while UK taxation concepts and principles, acknowledged to be complex compared to other countries (Johnson, 2014), are by nature peculiar to the UK and derive from different legal sources and historical circumstances. Chand et al. (2012) note claimed cultural differences in how Chinese and Australian undergraduate accounting students respond to interpreting international accounting rules. Meanwhile, other research finds that any perceived difficulty in understanding ideas, theories and concepts may simply be a result of study in a second language, or newness of the concept (applicable to any student), rather than lack of previous exposure to the idea or concept. This can be seen in Gu (2009), Cho et al. (2008) and Gu and Maley (2008) who find that Chinese

students have a good understanding of ideas and concepts but that working in a second language can make it difficult to demonstrate these and/or transfer these into writing.

In response to these issues and the expressed challenges faced by the participants in relation to the accounting subject material, HEIs and teaching staff might consider how best to clarify the different national and international contexts of accounting subjects. This might include the mechanisms and contexts for making of law (auditing and taxation) and national variations in international accounting and auditing approaches within the scope of IFRS and ISA respectively. In particular, teachers should be aware that the national legal, ethical and regulatory frameworks of the country in which the HEI is based may have unique features not encountered by articulation students.

6.2.3. Sub theme: group-work

The participants were asked about their views and experiences of group-work during their studies on the programme. They reported difficulties in taking part in and understanding their peers in group-work assessments. On being asked what made group work difficult it was stated that participants find group members speak too quickly and use unfamiliar accounting and other vocabulary. Some participants expressed feelings relating to exclusion and worried that group members viewed them as incapable of making valid contributions. Several reported that embarrassment prevented them from asking group members to speak more slowly. Their view of group-work was that they liked it as an assessment tool (also seen in Watty et al. (2010)) but

find the English language medium in a mixed group difficult and stressful as seen in the following typical quotation:

> "We all have a group study with foreigners. It's hard to communicate with them when studying because ………………… when we talk about accounting and studying many words we don't know…".

> "And speak too fast"……….

Despite their enthusiasm to meet other students, group-work was reported by participants as an embarrassing, upsetting and dispiriting experience who perceive that other students ignore them and perhaps have little confidence in their abilities and potential contribution to the team:

> "So they always ignore ….. the Chinese student. Always ignore.

> So I was very upset".

> "Maybe they don't believe [in] us".

This finding, of reluctance of Chinese students to speak, is noted by Wang (2012) who finds that cultural inheritance influences students' participation in group-work. This is seen in the context of CHC which places high regard on individuals not interjecting or asking what might be perceived as unnecessary questions Valiente (2008). The literature suggests that the participants' reluctance to speak, interject or ask for others to speak more slowly is a CHC cultural trait. The literature also highlights the issues of *face* and *kiasu* as being cultural factors. The embarrassment expressed by several

participants suggests that their lack of confidence or skill in English causes them loss of face. This is discussed in 6.3.2. Sub theme: cultural factors (face, kiasu and the 'silent learner').

Another perspective is that found in Phuong-Mai et al. (2005) who find that the collectivist cultural values of CHC countries mean that CHC students adapt easily to cooperative learning and so might explain why group work is something the participants appreciate, despite their own views of their English language difficulties. They suggest that universities fail to implement policies which adequately support co-operative learning such as group work and argue that ignorance, stereotyping and a lack of appreciation of cultural and educational factors has resulted in 'failures, suspicion or resistance' Phuong-Mai et al. (2005, p.403). Wang (2012) too suggests that group work policies are required to adequately support international groups. While cultural educational differences can lead to fulfilling learning experiences for students, good learning experiences are dependent on facilitation and support from teachers. Zhang (2006) corroborates this, finding that Chinese university students (in China) prefer LTA styles that include collaborative learning but that there is a need for mediation when they are placed in a Western educational setting where groups members come from a variety of different countries. The participants' view that group work in itself is welcome is also found in Li et al. (2014) and DeVita (2005) where students see group-work as a useful tool and an opening to integration with other students and, as one participant noted, provides easier access to helpful information such as how to access exam results.

The participants' negative experiences of group-work and the supporting literature highlight various issues regarding the University's group-work policies. Areas such as how groups are set up and managed and how teams are coached to maximise participation from all members need to be considered, factors identified and discussed by authors such as Wang et al. (2012); Wang (2012); Baker and Clark (2010); Davies (2009); Zhang (2006); Carroll (2005); DeVita (2005) Phuong-Mai et al. (2005); Wright and Lander (2003); and, Winter (1996). Although a finding confirming existing results of past research relating to group-work it is worth noting the issues raised here in relation to accounting subject material in particular to the group-work exercise, discussed by the participants, in relation to Financial Management. This was included in the discourse on the participants' views of this subject and involved a stock-exchange activity where students made investment choices and tracked their gains or losses. This activity was one some students enjoyed and actively participated in while others did not like the nature of the stock exchange activity despite its relevance to the subject studied. Notwithstanding some students dislike of this particular activity, teachers at HEIs might be aware of the nature of the chosen group activity where teaching international groups. The two stock independently operating exchanges in China are much more recent than the UK (the Shanghai stock exchange opened in 1990). It is also run somewhat differently than the London Stock Exchange for example in that there remain strict controls over foreign capital and it is not entirely open to foreign investors. The government of the People's Republic of China also exert decisions over this exchange. While this stock exchange exercises lend themselves to being accessible to a range of international students lecturers need to be aware of, and educate on, the differences in

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national approach and context and might thus become a good way to increase internationalisation of the curriculum.

6.2.4. Sub theme: preference for numerical rather than narrative based subjects

When asked whether they preferred numbers or writing in subjects studied the participants expressed a strong preference for numbers. Perceived difficulties with, and lack of confidence in, English forms a contrast to the participants' views of their numeracy skills. Several participants claimed high levels of mathematical ability in Chinese people and stated this to be the result of their Chinese education in mathematics. This is reflected in the following typical comments:

> "Chinese people are good at numbers…….Because I think it's like the maths, we learn the maths …..".

> "I like numbers more, because it's hard to write and talking with foreign students".

> "Yeah better because maths we are good at maths".

The students expressed their view that numerical answers tend to have one correct solution and this makes it easier for the students to know they had achieved correct understanding. This perception was expressed in the following remarks on auditing (discussed earlier in relation to views on the auditing subject material):

"'Cause auditing doesn't have the absolute answer, it's not about this is right, or that is wrong so sometimes I have no idea about this".

"It's like a fixed, you know, put this number here, put this number here and you got it".

The participants' perception, of Chinese students having high levels of numerical skills, is supported by some research into mathematics skills across cultures and countries. Ng and Rao (2010) and Watkins and Biggs (2001) cite evidence of a sustained, superior mathematics performance of Chinese school pupils and students over half a century. More recently the view that Chinese pupils have higher performance scores in mathematics, compared to many other countries, is supported by 2014 OECD statistics cited by Zhao (2016).

The participants seem aware of this claimed feature of Chinese education and believe their ability in mathematics is a help to them in their studies at the University. Familiarity with numbers, combined with confidence in their own mathematics ability, provides, it seems, a refuge from the challenges they perceive in studying in English. This is suggested in a frequently stated preference for the Corporate Accounting Module yet this preference may be because it is a topic most students have studied previously in China rather than because of its numerical content. It is also one of the only two modules in their Programme examined at SQA Level 8 (rather than Level 9) which, arguably, makes it easier to comprehend. Another explanation for the preference for numerical subjects is found in the participants expressing a sense of certainty in knowing what the right answer is when working with numbers rather than language – an

aspect discussed previously in this Chapter at Section 6.2. Numerical solutions to accounting problems are usually either right or wrong and there is less room for linguistic nuance for the participants to interpret as the quotation (above) regarding the Auditing module reveals. The preference for problems which have clear answers, such as MCQ formats and numerical solutions is a finding which mirrors Watty et al. (2010). The data suggest that numbers provide the participants with access to a familiar world, in their studies at the University, and an area where they find some confidence and feelings of competence in what is a challenging transition.

The implications of the stated numerical preference include the possible influence this has on participants' potential choices of both subjects (in the final year of their programme) and assessment questions. In the first year of the programme the students have no options in the subjects they study. All are core to the programme. In assessments however, there is choice in terms of question selection and the participants stated they select numerical questions over narrative questions in assessments. When participants were asked to state which questions they would select in a final exam if they had a choice of two calculations or two narrative questions there was a strong response that the numerical questions were preferred as the following typical exchange reveals:

"......calculations".

"Right so you ignore the writing questions?"

"Yes".

This is supported by the preference expressed by many participants, across the focus groups, for numerical subjects and tasks (discussed earlier in relation to the theme of Language in Section 6.2.):

"Yes, is easiest. Because you use the maths".

"It uses maths, numbers, yeah".

"Numbers yes".

"Like numbers."

"We enjoy the calculations".

"We prefer to calculate".

"Actually I like numbers more, because it's hard to write and talking with foreign students".

"Yeah better because maths we are good at maths".

"All Chinese students are good at maths".

The participants' preference for numbers potentially stems from the difficulties they experience in studying and being assessed in English combined with a (potentially) misplaced reliance on mathematical skills which are not required in accounting assessments at this level. Rather than face the challenges of writing narrative questions in English in crucial accredited assessments some appear to opt strategically

for the comfort and familiarity of numbers where they perceive they can score more marks.

The numeracy preference articulated by the participants poses implications for LTA practice. Firstly, because of the participants' perceived lack of confidence or ability in English, they are (self) influenced to choose from a narrower range of topics in assessments, selecting numerical questions rather than those requiring English narrative. This potentially places them at a disadvantage when compared to other students for whom English is the first language. Secondly, this narrowing of choice to focus on numerical questions only in exams may not help the students anyway. Accountancy assessments, at this stage, do not require high levels of mathematical proficiency and rely more on basic arithmetic skills, an argument put forward by Mock (1996) (although countered, to some extent, by Koh and Koh (1999)) and (anecdotally) confirmed by the researcher's own 10 years' of experience teaching accountancy and 17 year experience working professionally as a Chartered Accountant. Thirdly, questions arise as to the balance set by lecturers between narrative and numerical questions in assessments and what choices are offered to candidates. This will depend on the nature of the subject but is something assessors need to be mindful of when structuring assessments either to avoid question selection by numeracy alone or encourage it depending on best practice. Fourthly, the question arises as to whether the participants' lack of confidence is justified. In reading assessment scripts, lecturers in the subject group look for skills and knowledge rather than the degree of perfection of English grammar and syntax. It may be that the participants, in avoiding narrative questions, are limiting their opportunities to demonstrate their wider knowledge and

earn points in assessments. This too has implications for practice. HEIs and teachers should be actively encouraging students to have more confidence in their written and verbal ability and reassure them that accounting subject assessments are based on accountancy skills and theoretical knowledge. Even if expressed imperfectly (as first language English speaking students also do) students should be made aware that it is these elements that are assessed rather than grammar and vocabulary - assuming sufficient levels of coherence can be shown.

6.3. Theme 2: Integration issues

The second major theme revealed by the study reveals limited integration between the participants and students from the host and other country or cultural backgrounds. This limits the learning experiences of the participants and the development of their English language skills. Sub themes identified relate to: cultural factors; programme structure; social activities; and, participants' response to integration issues. The Integration theme sits in the broad category of 'Factors affecting experience arising from previous education and LTA culture in China' in the conceptual model because of the differences noted by the students compared to their previous experience in China. The related theme in the conceptual model is 'Participants response to integration (lack of)'. The theme of integration is also classified under 'Factors affecting experience arising from the degree programme at the study university' in the conceptual model because of the context the participants find themselves and the barriers to integration perceived. One aspect of this discussion relates to the motivations the participants' described as being important to them in studying overseas.   Motivations and expectations for attending an

overseas degree programme is an element identified in the conceptual model at Figure 6 and falls under the first of the three overarching factors affecting experience - those arising from previous education and LTA culture in China. Other sub-themes in this section, identified from the data analysis are: cultural factors (face, kiasu and the 'silent learner'); programme structure and direct entry; and, social activities in China. These fall into the category of factors in the model 'Factors affecting experience arising from the degree programme at the study university' and are linked to the themes identified in Figure 6 as: English language medium; Western education and learning cultures (cultural factors); programme structure and direct entry; Social activities in Western culture.

6.3.1. Integration issues discussion

The lack of integration with other students is a disappointment to the participants. When asked questions relating to what aspects of their study experiences they were disappointed with, all but two participants reported disappointment at the lack of integration with non-Chinese students they had experienced. Integration with other students during their overseas studies is important to the participants' and derives, partly, from their initial motivations in choosing to come from China to study accounting overseas: (1) access to good jobs on returning to China; (2) becoming proficient in spoken and written English (partly because this widens job opportunities in China); and, (3) to expand cultural experience. The following typical quotations illustrate these three motivations to study accountancy overseas:

"Learning accounting is very easy to find a job. Is the most important".

"Especially in international companies because we need some like… how do you say… some people who can use English".

"English, yeah, very important".

"But other companies also need English, others as well……".

"To broaden my vision. And enjoy the different culture".

The data suggest that, alongside factors such as employment enhancement, some participants held optimistic expectations about mixing with others and being more integrated into the University's communities. When asked what they would recommend, generally, to improve the experience for future Chinese students there was a strong view that more opportunity to mix with others was important to them as seen in the following statements:

"I think make different groups, Chinese with local people in one group".

"Yes. Yes, and we have more chance to speak to local people".

Chun et al. (2016), Mikal et al. (2015), Bamber (2014) and Wu (2014) also find a similar range of motivations for Chinese students' choosing to study overseas. Notwithstanding potential for stress and adaptation issues, the reasons for lack of integration, emerging from the data analysis, stem from cultural factors, aspects of

programme structure and differences in student social activities. These are discussed below (Sections 6.3.2 – 6.3.4.).

The lack of integration has several implications for the learning success and experience of the participants including negative effect on learning experience, and student well-being as evidenced in literature such as Kwon (2013); Guo and Chase (2011); Perry and Southwell (2011); and, Gill (2007). Implications arise for university policy making and LTA strategy in how to overcome barriers to integration as seen in Hodkinson and Poropat (2014); Cao et al. (2013); Kwon (2013); and, Rienties et al. (2013).

6.3.2. Sub theme: cultural factors (face, kiasu and the 'silent learner')

A key impediment to integration, identified by the participants, was their lack of confidence in English language (discussed in Theme 1). Cultural and/or personal factors preventing open communication between students also seem to be an influence. Participants expressed embarrassment at the thought of asking other students to speak more slowly and expressed an aversion in asserting their needs to gain understanding in interacting with other, non-Chinese, students. The following comments are typical of these issues:

> "I don't know how to communicate it; it's embarrassing".

> *Do you say to them, "Speak slowly," or you don't want to do this?*

> "I don't want to.."

"I think they will not like that".

In the literature, these traits are often attributed to cultural aspects of Chinese student social behaviour patterns. The so-called 'silent Chinese learner' refers to observations that Chinese students tend not to speak in class, tutorials or group work contexts or openly question teachers. This is seen in literature over more than two decades such as in FitzPatrick et al. (2012); Zhong (2013); and, Dougherty and Wall (1991). Some explain the 'silent learner' as being part of the 'face system', defined in Hwang et al. (2002, pp. 74) as "the need to be respected by others and not be embarrassed in social situations". It is well documented, in international university education literature as seen, for example, as early as Hwang (1987) and, more recently, in Wang et al. (2012). Hodkinson and Poropat (2014, p.430), discuss the related phenomenon of *kiasu* noting that it "actively impedes the interaction of international Chinese or CHC students with their teachers and restricts collaboration with peers, thereby limiting educational achievement". This claimed cultural factor needs to be treated with caution because the same reticence to speak in class might not be specific to Chinese students. Students of other cultural or country backgrounds may also find this to be the case in addition to students say of different social backgrounds.

The combination of lack of skill or confidence in language and the embedded cultural characteristics of *face* and *kiasu*, create a significant barrier to integration and may be leading to increased isolation from the wider student community and the related benefits of social, cultural and informal learning. The cultural factors identified which impede interactions between student groups may require consideration by universities in order to overcome them and foster integration. Universities might reconsider their approach

to internationalisation in the light of the findings of Spurling (2007) who shows that, despite well-meaning rhetoric about internationalisation, the university context can actually facilitate the marginalisation of Chinese students.

6.3.3. Sub theme: programme structure, direct entry

On being asked about the factors that make integration and mixing with non-Chinese students difficult, participants identified issues relating to the programme structure and their status as direct entrants. One participant indicated that she did not know how to approach the other students in class given that they already seemed to be in established friendship groupings, having been on the programme since first or second year. Another went so far as to say they thought, perhaps, that the Western students dislike them, noting that in the first tutorial there was no mixing between groups in the class. The following quotations illustrate this:

> "I want to talk with them better; I don't know how because they have their friends and they talk with them…"..

> "We think they dislike us".

> "There's a first tutorial, Chinese people they stay together".

> "I think they all have their friends; we have our Chinese friends...".

This suggests that some participants feel there is a segregation between the year group they are joining and their own group. From the analysis of the participants' discussions,

the direct entry element of the programme structure, seems to create barriers to integration between existing students on the programme and the new Year 3 intake.

Direct entry, and its effect on students joining programmes part way through, is a topic discussed to some extent, for example in Meharg et al. (2015) and Barron and D'Annunzio-Green (2009) in the UK although these studies are not specific to overseas Chinese students and neither relate to accounting. Quan et al. (2013), on the other hand, explores direct entrants from colleges in China who join a UK degree programme and the issues arising in this DBA study are similar to those found in this article - especially in relation to their feelings about (general) English:

> 'The combination of academic anxiety and language capability presents international direct-entry students with overwhelming challenges and intensive pressure'.

> (Quan et al. 2013 p.422)

6.3.4. Sub theme: social activities

As noted in Section 6.3.3. the students' being direct entrants, combined with other factors, generates a situation where the existing students and the Chinese students do not mix. This comes as a disappointment to some of the participants:

> "Yes. Actually I want to have some foreigner friends".

> "….at the beginning I want to share a room with local students but I can't find some local students"

"While in China I think when I come here I can … it's easy for me to find the local people and it's good for me to practice English".

Others outlined their reliance on each other as friends – a feature noted by Quan et al. (2013) as 'intra-networks' (p.420) and noted how they found this easier due to having more in common:

"…our friends, most of our friends are Chinese".

"Do shopping or supermarket, almost [always] with Chinese friends …."

"Easier".

"Yeah. We are familiar with each other. Common interests we can talk about".

The data analysis also suggests impediments to integration exist in the way different student groups socialise. On being asked about socialising with other students, the participants in one group noted, in addition to English language, that differences in social activities, for example in attitudes to alcohol and the balance between study and social time made it harder to mix with local or other Western students:

"At the start, at the beginning when I just arrived here I can't [can] communicate with people in English but not fluently and I hope I can make friends with the local people but sometimes I can't just because…our head… is different. They like to go to the pub or club at night but we prefer sleep at night, so it's quite different".

A student culture of night clubbing and drinking alcohol seems to be untypical of these participants' stated socialising habits. The participants expressed a preference for visiting each other, chatting and cooking together. In contrast, their perception of the local students they shared flats and halls of residence with was that they are keen to go out, often late at night, to clubs and pubs, activities these participants stated they did not enjoy. While the search for literature revealed none comparing Chinese students' social habits with those of their UK or Scottish peers, Korte and Sylvester (1982) identified an increase in drinking alcohol among Scottish students on transitioning to university while Kim et al. (2009), although studying what are defined as 'Chinese' undergraduates in halls of residence in Hong Kong, showed a marked increase in alcohol consumption in the second year of study. It may be that the participants' stated preference for abstinence from drinking alcohol may not comply with any identifiable norms for Chinese students as highlighted in Johnson (2004). These views are countered more recently, and in a part-empirical study of nearly 1,500 questionnaires from undergraduates at universities in China, by Wang et al. (2016). They find that, where students were assessed for Western and Traditional Chinese 'cultural orientation', via a previously developed 'Chinese Cultural Orientation Questionnaire', a higher Western cultural orientation was found to significantly increase the odds of recent drinking, a factor only exceeded by gender.

The reasons for low levels of integration need also to be seen from the perspective of local students. Devlin and Peacock (2009) cite Ward and Kennedy (1999) and Zheng and Berry (1991) in identifying local students' attitudes to integration. Although the cited research is rather dated it provides one view of Western students' perspective on

integration. While they have positive views of international students they feel that any effort to integrate must come from the overseas students rather than the domestic students. This, perhaps, seems a pity, given the potential benefits all students might gain from interacting with peers from different cultures and countries. Yet, as the discussion on *face* or *kiasu* (Section 6.3.2.) indicates, there are claimed cultural impediments to Chinese students initiating social contact. As Smith and Khawaja (2011) show, integration can be an issue for many international students: the issue may not be exclusive to Chinese students.

With low levels of integration, students of all backgrounds are missing an opportunity to learn about other cultures, make friends and connections and to experience difference. Teachers and HEIs might review and reconsider existing policies and LTA processes in relation to the best route for all students to have as wide and enriching a learning experience as possible. Given the international mix of many year groups and class rooms, there are potentially easy opportunities for students to mix with others from different backgrounds and to experience languages and cultures different from their own.

6.3.5. Sub theme: participants' response to integration issues

The participants were asked how they overcome difficulties in learning. A typical response was that they focus on helping each other with subject material and, as a result, the participants become increasingly dependent on each other to overcome challenges in learning as the following interaction shows:

"How do you overcome difficulties in learning?"

"Have each other".

"Especially me, especially… I am alone here…so I need to find some friends but local people, they cannot make friends with me because of the…habits [lifestyles]".

This aspect of a collegiate approach to the participants' learning is, on one hand, a positive response to their situation. They find mutual help and support within their student group. On the other hand, it further isolates the participants from the wider student body as they turn away from outward integration, and become a more discrete group. A strong collegiate approach to learning among those of CHC origin can be found in literature. Studies exist which claim Chinese culture as collectivist and is thus put forward as an explanation for students forming collegiate groups to help with studies (Clarke 2010; Nguyen et al. 2006). Others, such as Watkins and Biggs (2001) suggest a collegiate approach to studying and learning stems from the belief that students learn more effectively when they are able to interact with other learners. It seems understandable, given the pressures faced by international students, and their relative isolation from friendships with locals, for them to join together and form their own peer group. This is in spite of some participants' stated desire to form local friendships. This feature was also found by Zhang and Brunton (2007) who, in a study of Chinese international students in New Zealand, found over half were unhappy with the lack of interaction and friendships with locals while 71% wished for more local friendships. The learning strategy of a collegiate approach to learning within their group, is discussed in

more detail in Section 6.4. as Theme 3: Independent learning and learning strategies used.

6.4. Theme 3: Independent learning

The third major theme identified in the research findings is the importance the students placed on their responsibility for their own learning. Sub-themes identified within this section are: a strategic and collegiate approach to learning adopted by the participants; and, use of IT and social media. Some of these themes are found in the conceptual model under the heading of 'Factors affecting experience arising from previous education and LTA culture in China' with linked themes identified in the model as: Independent learning, strategic and collective approach to learning. Use of IT and social media is a theme included in the conceptual model under the heading Factors affecting experience arising from the degree programme at the study university.

6.4.1. Independent learning discussion

The participants were asked if the teaching staff or university should do more to help them in their learning. Most participants expressed strongly the importance of responsibility for their own learning and adaptation to the new learning environment (including English language skills). The participants were emphatic that it was the students who should take responsibility for adapting to their new circumstances. The participants made it clear that they hold no explicit expectation of additional support from teachers as the following range of quotations show:

"We should change".

"….we choose to go abroad for study so we must use English. All our problem".

"We need to adapt to this system, and this style of study. We need to adapt quicker".

"Yeah. Not teachers".

The views expressed suggest the participants have a strong sense of self-reliance and their view that they alone are responsible for their learning. The characteristics of independence, self-sufficiency and adaptability demonstrated by the participants may be related to the motivational factors which drive participants to study overseas. On the other hand, a reluctance to make additional demands on teachers may, possibly and according to some writers on Chinese learners, stem from Confucian cultural values linked to the revered position in which teachers can be held in China. The influences and motivations which cause Chinese students to study in Western settings were studied in Chirkov et al. (2007). These authors make claims to the role of self-motivation of Chinese learners, as being driven in part by circumstances and background in China. Other literature also claims a strongly felt independence and self-sufficiency for Chinese learners as seen in studies such as Chang (2014); Cho et al. (2008); Gu and Maley (2008); Li (2002); Salili (1996); and, Yu (1980) seeing this approach to learning as a cultural characteristic. Others, such as Gieve and Clark (2005) take a more cautious view, noting that care is needed in defining groups of

learners as homogeneous in their learning behaviour and that responses of such groups

of students to a programme might be attributed to differences in abilities and needs

rather than cultural heritage traits. Gieve and Clark (2005 p.261) suggest that 'what are

apparently culturally determined dispositions towards a certain approach to learning can

turn out to be quite flexible…… differences in responses to the programme could be

attributed to differences in language abilities and learning needs'. This finding may be

seen in the analysis of the data where participants noted that they discuss study

material among themselves first, in their first language, before asking the teacher for

answers, an approach driven by their language needs rather than a cultural trait of

independence. The following quotes confirm this strategy:

> "Before the lecture I will print all of the slides and after the lecture, after the
>
> tutorial we will discuss the problem. Very often we want to look for the teacher's
>
> help [but,…] because you speak English, … we often discuss with the Chinese
>
> guys independently we need to solve all of the problem, all of the questions".

6.4.2. Sub theme: strategic and collegiate approach to learning

The students were asked about techniques and strategies they used to help their

learning. The data analysis indicates that participants adopt a collegiate and strategic

approach to learning. In addition to helping each other with translation and

explanations, the participants use social media, principally 'WeChat' (a smartphone app

developed in China which sends voice messages, snapshots and emoticons), to

communicate with each other and aid learning. The participants post questions in

Chinese to the site including images of pieces of text or diagrams as seen in the following quotations:

"We send advice and I told my classmates which one I don't understand".

"Or if I'm confused with a certain point I take a picture and I send it to my friends".

Although, for language reasons, the participants try to solve questions among themselves first, when a teacher is asked for an explanation, the students will share the answer with each other.

"After asking the teacher and we often discuss with each other".

This collegiate approach may be a cultural trait or, alternatively, this approach to learning may be the result of the stress of having to adapt to a different and challenging new learning environment which students from other country backgrounds might also exhibit. The obvious alternative sources of help may not be readily available to the participants, such as asking teachers who may not have sufficient time to address their issues or asking non-Chinese students, from whom they are isolated (as discussed earlier in Section 6.2 Theme 2: Integration issues).

Use of social media by Chinese students is seen in literature such as Zhang and Xu (2015) while aspects of collegiate learning behaviour, such as group discussion or sharing of information through social media, is a finding interpreted in some literature as a cultural trait deriving from the collectivist social and philosophical traditions of CHC

countries, notably researched and argued by Hofstede, for example Hofstede (2003).

Phuong-Mai et al. (2005, p.403) states that CHC countries are 'proven to share

characteristics of a collectivist society' in an exploration of the impact this has on

student learning strategies. Other research literature, for example, by authors such as

Parris-Kidd and Barnett (2011) and Zhang (2008) also consider the idea of a Chinese

collectivist culture as an explanatory factor in the tendency of CHC students to work

together closely.

Two key implications might be suggested from this finding. Firstly, the participants are

resourceful in finding ways to reduce their learning difficulties, possibly as a result of

their cultural background. Secondly, the increased group activity and collegiate

approach adopted by the cohort might potentially increase their isolation from other

students in their year group, thus increasing the integration issues discussed earlier in

Section 6.3: Theme 2 Integration issues.

6.4.3. Sub theme: use of IT and social media

The data analysis identified that participants' learning is strongly supported by their use

of mobile phone technology, laptops or electronic notebooks especially in accessing

information about English language vocabulary. When asked about what things the

students had found most helpful in their learning on the Programme there was a strong

response that mobile phones and computers were most useful because they allowed

them to look up words for translation during classes.

"While I'm studying accounting I must have my phone for the dictionary".

This conforms with the findings of Jian et al. (2009) who emphasise the importance of electronic dictionaries to Chinese students in Hong Kong and Taiwan and identify the primary driver in their use as being speed of access to information. This finding highlights the challenges of the English language faced by the students. It also shows the benefits technology can have for students in class with implications for teachers and LTA strategy in how IT can be used, encouraged and tolerated in a class setting, to enhance learning.

6.5. Theme 4: LTA issues

A fourth major theme revealed by the study concerns the challenges arising from differences in LTA practice at the University compared to the participants' learning experiences in China. Sub-themes identified within this section include the balance between teaching and independent study; levels of teachers' direction of students; differences in assessment styles; and, relationships between lecturers and students.

6.5.1. LTA issues discussion

A variety of differences was identified during the data analysis between the participants' reported home educational cultures and that of the University LTA culture. These are factors, included in the conceptual model shown at Figure 6, which fall under the main heading 'Factors affecting experience arising from previous education and LTA culture

in China' and 'Factors affecting experience arising from the degree programme at the study university'. Themes include independent learning, teacher student relationships, assessment styles (LTA) and programme structure.

6.5.2. Sub theme: balance between teaching and independent study

The participants find there are fewer hours of formal teaching time on the University programme compared to their learning experiences of college and university in China. On being asked about the balance of formal teaching time and independent study time in China the following response was typical:

> "[We have classes] almost every day…..In China from Monday to Friday we have class every day and they are all day sometimes".

This represents a different balance between formal class time with teachers and independent learning experienced on the UK programme. Students need to adapt to more independent learning time and less formal direction from teachers. From the search of literature there seem to be little or no relevant literature examining this aspect of LTA. There may be implications for the content and structure of pre-arrival orientation programmes in terms of preparing students about key differences in LTA faced when studying overseas.

6.5.3. Sub theme: levels of teachers' direction of students

When asked about differences in teaching approach between the programme and China the participants provided data which highlighted their past education in China as one where teachers are much more prescriptive in defining what to learn and how to study. The following quote is typical:

"In China we depend on teachers, they teach us how to study…"

The teaching approach experienced by the participants on the Programme was seen as more demanding for some participants. The following quotations highlight this and offer some reasoning for difficulties experienced:

"More challenging for me".

"The mind is different in China and the method of learning".

"Because in China the teacher will come to you and tell you what step [to take] and they check your step every time, everywhere".

 "………. in China it's easy, you just follow the teacher".

This finding highlights a different LTA approach from that with which Chinese or CHC students may be familiar and, on arrival in the UK, students can find the change to less teacher intervention challenging. The difference in educational culture is discussed in literature such as Wang and Farmer (2008), who claim teaching methods in China as characterised by an approach that is teacher-centred, information-based and test-driven. They contend that the conventional approach of teaching in China is one of

strict adherence by teachers to prescribed texts, a teacher-centred pedagogy, and a focus on knowledge, comprehension and application leading to the fostering memory skills rather than critical thinking. Chen (2015) refers to such features as part of a Transmission Model claimed as being typical of East Asian countries and where the teacher's role to impart knowledge while the student's role is to work to absorb and understand that knowledge. Chen (2015) claims the high importance in China placed on measuring academic success by assessment, combined with the view that it is the teacher's role to coach students to pass exams, is a reason for the high level of teacher intervention in China and/or CHC countries. Others, such as Clarke (2010), citing Wang and Farmer (2008); Liu (2006); Nguyen et al. (2006); and Doyle (2005) highlight these aspects in describing teaching in CHC countries as being dependent on rote learning, memorisation and lecturing. Some of these perspectives, such as CHC students as rote learners, have been challenged as stereotypes, as seen from early on in writings on the topic in Biggs (1996). This challenge to stereotyping CHC students may be supported in the finding that some students in this research study noted that they enjoy independent learning and confirming the evidence of Gieve and Clark (2005) who identify Chinese learners as appreciative of autonomous study as European students.

The implications of this finding are similar to that identified in Section 6.5.2. (Sub-theme: balance between teaching and independent study) in that some differences in LTA approach are not anticipated by students and, although not unwelcome to the participants, create another aspect requiring rapid adaptation to the Programme.

6.5.4. Sub theme: differences in assessment styles

When asked about their views relating to formative assessment the participants indicated that they prefer clearly defined solutions to tutorial questions. They noted that, for some subjects on the Programme, for example the Financial Management module, teachers do not provide solutions to tutorial questions. The rationale is that some teachers feel this challenges students to find the answer themselves and thus learn more deeply. This approach is new to, and difficult for, the participants who are used to using solutions, or answers prescribed by the teacher, as an important element in their learning.

The participants also noted difficulties where solutions to assessment problems are based on judgement, argument or discussion rather than specific numbers or criteria with clearly right or wrong answers. Questions with potential for varied correct responses with no single model answer is a source of unfamiliarity for the participants. A reason for this could be located in some participants' comments relating to their experiences in China where some, or much, of their learning has been founded on repetition, with rote learning forming part of this approach. These observations were typified in the participants' responses to questions about the auditing module (a subject which relies on concepts, judgement, analytical skills and with fewer numbers). The following quotes relate to the fundamental auditing concept of 'true and fair' (which has no single definition) and show the participants' strategy of memorising a variety of definitions to explain the 'true and fair' concept:

"Unbiased".

"Yeah, faithful representation".

"Present the information complete, natural and free from

error".

Difficulty with auditing as a subject was also noted by the participants as relating to the

different style of teaching they experienced. For example, in auditing, students are

often assessed by way of scenario-based questions (e.g. of a business) where they are

typically asked to analyse the text to identify risks and control weaknesses. They noted

that if you want to find the 'mistakes' (e.g. the risks, control weaknesses embedded for

identification in a case study text) then you have to first know the rules. While there are

rules and regulations in auditing, deriving from a variety of sources and with examples

provided, there are few detailed lists of where and when they might apply in relation to

typical case study exam scenario questions – possibly because the range of situations

encountered in commerce and business is so broad. Thus, judgement and analytical

thinking is required of auditors with many of the requirements auditors must fulfil

founded on a principles-based rather than a prescriptive approach. The data analysis

suggests the participants find the shift from prescriptive, concise steps or rules to

interpreting and applying principles to a range of commercial situations difficult. This

may well also be the case for students of other backgrounds – many auditing students

struggle with the same issues. Nevertheless the analysis of texts and scenarios in

auditing study and material and assessments, which vary according to situation and

context, seem to challenge the participants *as a different approach to learning* as the following typical comments about the auditing module show:

"…we can analyse the question and …..it's interesting but it's hard'.

"….if you want to find the mistake you have to understand the rules".

"Finding mistake ……. it's difficult".

"It was new for us.".

This finding, in relation to auditing is not found in literature. The changes in style of learning and assessment led some to express frustration. Some participants explained that on many occasions, think they have answered a tutorial or assessment question correctly only to find it was incorrect. This was noted by a student who explained that, during auditing tutorials, he feels he understands the material and is able to successfully attempt the tutorial questions, only to find the solutions are very different to what he had expected:

"In tutorial you always say something and then teach some methods to think about this question, I almost [always?] understand what you said but when I look at the solution………there are also some misunderstanding".

These findings, relating to the differences between Western and Chinese or CHC educational culture are seen in a variety of areas of literature. In particular, Chen and Bennett (2012) record findings similar to the participants' learning experiences in relation to the learning experiences they described in relation to the auditing module.

Knowledge derived from fewer lectures, independent learning and 'learner-controlled discussions' was seen by the students in Chen and Bennett (2012) study as holding less authority due to the students' uncertainty as to whether their understanding and learning were correct.   Unfamiliarity with a constructivist approach to learning, where the students generate knowledge rather than be told knowledge by the teacher, or are more engaged in developing their own understanding, can create difficulty as recorded some time ago by Chan and Watkins (1994), in the context of secondary school students in Hong Kong, although this is a finding was typical of those subsequently challenged as having elements of stereotyping by others such as Biggs (1996).

The challenges of adapting to a style of learning and assessment where answers are not always clear may be driven by the students' own learning background culture where teachers are prescriptive in what learning and correct answers are (Section 6.5.3 levels of teachers' direction of students). Another explanation might also be that Level 9 accredited subjects are simply more demanding that those previously studied by students in China before joining the programme and naturally required deeper levels of thinking than subjects studied previously. Regardless of the reasons for the difficulties experienced, there are implications for LTA policy makers in terms of awareness of the types of challenges that can be faced and how best to teach and assess such subject material when working with students from different educational backgrounds.

6.5.5. Sub theme: relationships between lecturers and students

When asked what the best aspect of their experience of the Programme was so far, several groups expressed their appreciation of the University's teachers' availability and willingness to answer questions either face to face or by email. Despite a poor teacher experience raised by one student, when the students were asked what they liked most about studying at the University an appreciation of the close engagement of the teachers with the participants was strong across the groups:

> "The teachers here are more nice and helpful for students than Chinese.
> They solve our problems and they can help solve our problems and are very
> nice".

This finding, of appreciation for the attention teachers offer the students, is not specifically found in literature of Chinese students at Western universities, but, may have its foundation in research discussion about what Chinese students' view as good teaching and the type of relationship they value with their teachers. Wong et al. (2015) highlight a cultural aspect where Chinese students view the student teacher relationship as similar to a parent child bond where a deep level of care for the student is seen as evidence of good teaching. The participants' experience of teacher relationships differs from their past learning experiences in China and may derive from the availability of teachers to be consulted individually, either face to face or by email, due to smaller class sizes and the incorporation of tutorials into the Programme structure. The participants reported larger class sizes in China with no tutorials and so attention for individual students is potentially more limited which might explain their liking of

increased teacher to student ratios at the University. The participants reported emailing

teachers to ask questions, something they were happy about on the Programme, as

uncommon in their colleges in China. The lack of use of email to answer individual

queries may be due to accepted norms of communication between teachers and

students but may also be a factor resulting from class sizes being too large to offer this

option consistently to all students.   According to Burnard (2006) it is not customary to

question or debate with teachers who are, according to Biggs (1996), seen as the

authority in a more pronounced power relationship with their students than might be

customary in the West.

The implications of this positive aspect include the need for LTA policy to encompass

students' learning needs and contact between teachers and students to be maintained

in spite of potentially increasing workloads and research agendas. The perceived

needs of this cohort of students are better met, according to the data, by attention and

contact with teachers.

6.6. Chapter conclusion: development of theoretical model and contribution to practice

This chapter sets out the analysis, findings and discussion of the research study. The

four themes identified indicate that many of the learning experiences of the participants

on the accredited accounting degree programme are typical of the learning experiences

of Chinese students studying at Western universities and have been identified in the

literature review. Some aspects, for example findings relating to difficulties with

accounting specific vocabulary and UK legal concepts, underpinning subjects such as taxation and auditing, and with auditing assessment scenarios, were not found in the review of literature and so constitute additions to knowledge although further work is needed to confirm whether such aspects are specific to newly arrived overseas Chinese students or common to students of other backgrounds.

6.6.1. Development of theoretical model

The conceptual model of the research, first presented in Figure 1 (Chapter 1) comprises the three key factors of the study context which have potential to affect learning experience. These factors were used as the basis for grouping of initial, *a priori*, themes used in the data analysis and drawn from the literature review, and questions arising from the literature, as shown in Figure 5 (Chapter 3). As the thematic analysis progressed *a priori* themes were enhanced with any new themes or sub themes as they arose from the transcripts of the focus groups. Themes and sub themes were linked to literature or identified as new. The conceptual model, enhanced with the themes identified in the analysis process, is shown in Figure 6 which captures the linkage between, (1) the three factors of the study context which have potential to effect learning experience; (2) the themes and sub themes arising from literature, research questions and the data analysis process; and, (3) the outcomes of the analysis process being four key output areas for consideration in the conclusion and recommendations. The four key outputs are discussed in Section 6.6.2. (Interaction of the findings: contribution to practice)

FACTORS AFFECTING EXPERIENCE

Factors affecting experience arising from previous education and LTA culture in China

Factors affecting experience arising from the degree programme at the study university

Factors affecting experience arising from the professionally accredited accounting subjects studied.

THEMES USED IN AND ARISING FROM THEMATIC ANALYSIS OF DATA

1. Motivations and expectations
2. Chinese LTA
3. Independent learning
4. Collegiate/collective learning
5. Social activities in China
6. Preference for numbers
7. Participants response to integration (lack of)
8. Strategic and collegiate approach to learning

9. English language medium (including accounting related language)
10. Integration
11. Teacher and student relationships
12. Western education and learning cultures
13. Group work
14. University and facilities
15. Accounting subjects studied, Tutorials, Lectures and class time
16. Social activities in Western culture
17. Programme structure
18. Direct entry
19. Use of IT and social media
20. Balance between teaching and independent learning

ENGLISH LANGUAGE ISSUES

INTEGRATION

LTA ISSUES

INDEPENDENT LEARNING

Figure 6: Conceptual model developed with output themes output themes

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6.6.2. Interaction of findings: contribution to practice

Within this Chapter 6 it was observed that, during the analysis process, the motivations of the participants to study overseas and on the accounting programme were revealed. The motivations can be summarised as being: access to good jobs on returning to China aided by having attained a demonstrable level of English language skills and having maximum exemptions from the foundation level professional accountancy exams. The desire for better employment, among other factors, is noted in literature, for example in Cho et al. (2008). Job attainment and security was not the only key factor influencing the students' motivations for study at the University. The data analysis revealed a strongly expressed desire to experience a different culture which, for some, was seen as being more important than other factors. The desire for cultural experience is also reflected in other literature of students studying overseas and can be seen, for example, in Yang et al. (2011) although this study relates to what are described by the authors as 'Hong Kong Chinese students'. In order to fulfil their desire for more cultural interaction and experience, the participants were keen to mix more with local students and those from different backgrounds to help them experience cultural attributes more while at the same time improving English language skills. Here, the themes identified interact. Despite the desire for integration with non-Chinese students, interaction with non-Chinese peers is limited. Reasons for this include participants' lack of confidence, or perceived ability, in English, their direct entrant status (joining classes populated with pre-established peer groups) and cultural traits which prevent them speaking freely in class and interacting with non-Chinese peers due to concerns about *face* and fears of being seen to make mistakes. Yet integration would potentially alleviate these issues,

allowing the participants to improve English through increased exposure to and with non-Chinese peers, expand participants' cultural experience and enhance learning as improved English enhances understanding of course material and assessments. The high levels of collegiate strategy in learning, among the participants, and derived from the data analysis, can be seen as a cultural trait. However, these are heightened further by the lack of contact, relationships and informal support with and from others outside the participants' own group. The need, or cultural norm, to support each other means the participants are further isolated, turning inward as a group with little interaction in or out of class with non-Chinese peers. The result is the loss of opportunities to develop English language abilities, experience a wider culture perspective and enhance learning experience. These factors are illustrated in Figure 7, which shows the outputs of the study.

The next chapter, Chapter 7, discusses the conclusions arising from this DBA study together with recommendations for practice.

Lack confidence and/or skill in English made worse by cultural factors of embarrassment and loss of face deter participants from speaking in class, interacting in group work and with non-Chinese students. Deference to teacher and others can lead to staying silent meaning less exposure to communicating in English. Opportunities to gain exposure to improve language skills, understand accounting vocabulary and concepts and integrate with non-Chinese peers are lost.

Factors of English, integration and independent learning mean participants find information regarding LTA, studies and programme less accessible. Lower exposure to accounting language means less scope for demonstration of understanding in class and assessment. Students are driven to numerical assessment questions (where choice is available) meaning scope of assessment question choice is limited.

LTA culture, such as assessment vocabulary not fully clear to participants creating increased LTA challenges for the students.

ENGLISH LANGUAGE

LTA ISSUES

INTEGRATION

INDEPENDENT LEARNING

Integration is hampered by issues with English and is compounded by participants starting the programme as direct entrants. They join a student body made up of pre-established peer and friendship groups.

Lack of integration means the participants turn more towards their own 2+2 group in response to challenges faced.

Barriers to integration combined with potential preference for collectivist and cooperative approaches within the 2+2 group lead to high levels of independent learning (within group). Students help each other in Chinese to solve learning questions and problems leading to less practice and exposure to accounting vocabulary and concepts in English. Restricted opportunities to develop language of accounting.
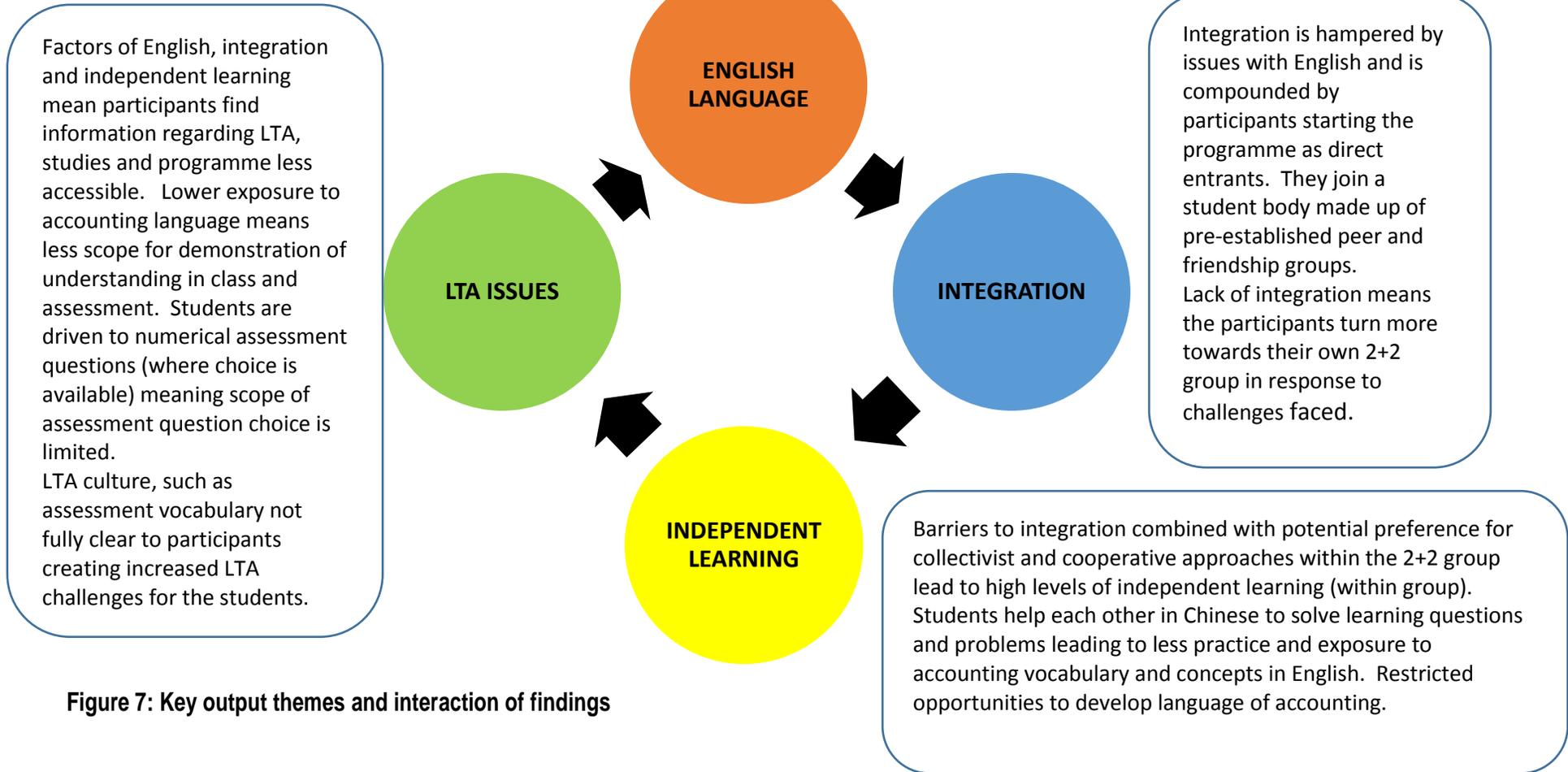
Figure 7: Key output themes and interaction of findings

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CHAPTER 7 CONCLUSIONS AND RECOMMENDATIONS

7.1. Chapter introduction

Chapter 7 offers conclusions and recommendations of the research. The chapter

outlines the findings of the research and the achievement of objectives (Section 7.2.)

and discusses the theoretical and practical implications of these findings (Sections 7.3.

and 7.4.). Section 7.5. draws on Section 7.4. by offering recommendations for practice.

Limitations are presented in Section 7.5. and provide acknowledgement of weaknesses

of the study. Section 7.6. concludes the chapter.

7.2. Summary of findings and achievement of objectives

The findings outlined here are derived from the process of gathering and analysing the

data generated from the focus groups. Validation of the transcripts of the focus groups

interviews was performed by re-reading the transcriptions against the audio recordings

taken. Subsequent informal discussion and confirmation of the provisional findings with

a sample of focus group participants added strength to their validity.

Overall findings

The strategic drive towards internationalisation in the university sector raises continuing

questions about how universities best provide for a diverse range of students. Within

this context, this study has identified issues faced by Chinese students in their learning

and development within the context of an undergraduate accounting degree

programme. The findings can be summarised into the four key themes shown in Figure

7: English language issues, which lead to restricted levels of integration with other students which, in turn, fosters further isolation as the students turn into their own group and rely on independent learning among themselves. The self-reliance within their own group, in turn lessens exposure to English, cultural experience and information regarding their programme and LTA policies and practice.

Accounting related findings

While the general findings of this research study may be seen as relevant to student learning experience across a range of undergraduate degree programmes or subject contexts, this research also identifies findings relating specifically to the accredited accounting programme and subject discipline in which it is situated. These were identified through the analysis of data discussed in Chapter 6 in a variety of areas such as: Section 6.2.2. Specialised accounting vocabulary; Section 6.2.3. Accounting concepts and theories; Section 6.2.5. preference for numerical rather than narrative based subjects; and, Section 6.3.3. Programme structure, direct entry. These aspects are captured within the scope of the conceptual model at Figure 7 and are incorporated into the recommendations discussed in Section 7.5.

Research objectives

The research has achieved the objectives set out in Chapter 1. Firstly, through the analysis of data and identification of findings an understanding and critical reflection of the learning experiences of the participants on the accounting degree programme has been developed. In doing so, this research has highlighting ways in which culture and educational background, the accounting degree programme and subjects influence the

participants' learning experiences. The achievement of these objectives has allowed a contribution to theory and practice to be developed as discussed in Sections 7.3. and 7.4.

7.3. Theoretical implications – contribution to knowledge

DBA research is expected to demonstrate a contribution to theory. Chapter 1 stated that this DBA study adds to knowledge investigating the nature of overseas Chinese student learning experiences in the context of a Scottish university four-year professionally accredited accounting degree programme. As the Literature Review (Chapter 3) has shown, the accounting context and the effect of the subject discipline on overseas Chinese student experience is rarely found in existing literature. This DBA study design goes some way in addressing this in that, while adding to literature of overseas Chinese students studying at a UK university, it incorporates an exploration of participants' experiences of six accounting subjects studied in their first year (third year of the programme) at the University. This element of the study, which looks at how the students perceive study of the accounting subject matter of their programme, and from the literature search conducted, is not currently found in existing literature.   This DBA study can also be seen as adding to knowledge in providing an additional perspective of the literature of the experiences of direct entry students from China to UK universities – in this case a Scottish university and a four-year degree programme. As the Literature Review discussed (Section 3.4.2.) only two other studies were found with a focus on direct entry experiences to UK universities by students from mainland China.

7.4. Implications for practice – contribution to practice

Professional doctorates are expected to make a contribution to practice (Bourner, Ruggeri-Stevens and Bareham, 2000) and this DBA research has generated considerations which may be useful for HEIs in the delivery and enhancement of educational programmes to overseas students. This DBA study makes a contribution to practice in two ways. Firstly it highlights the LTA structures and policies of the programme which the participants found rewarding and positive (such as some assessment methods and interactions/availability of teachers) and which can be included in considerations for improving LTA policy to enhance programme experience where appropriate.   The study also identifies elements of LTA practice and policy which posed challenges for the participants and which merit further consideration by lecturers and others involved in delivery of programmes. Examples might include further consideration of the make-up of groups for group work assessments and ways to encourage and enable discussion in tutorials and classes among a wider range of students. Regarding integration, the participants expressed their disappointment about the limited level of integration with others on the programme, an element which would merit further consideration by those delivering international education programmes. The lack of integration was found to limit exposure to and experience of, a wide range of opportunities available at the University such as experience of culture, language, social activities and awareness of LTA policy and practice in relation to the participants' studies. There is also the potential, for example through better integration of participants with their non-Chinese peers, for additional benefits accruing to a wider range of

students in having the opportunity to mix with and learn from a broader range of people from different cultural backgrounds and countries.

Secondly, a contribution is made to practice in relation to the experiences of the participants of the accounting subjects studied. Findings include some positive experiences, for example of numerically based subjects in which many of the participants felt confident. This was countered by challenges experienced in relation to accounting-related concepts, vocabulary and the need to express opinions, for example in auditing, where judgement may be required in material where there is no 'clear-cut' answer available. The accounting elements which would usefully be considered by LTA accounting practitioners include: awareness that UK accounting is not identical to that found elsewhere. For example, vocabulary in the UK can be different from the American English often accessed by overseas Chinese students (and others) in the dictionaries they use (shares v stock). Vocabulary can also be confusing: stock = shares and stock = inventory. Other differences include differences in the stock exchanges in UK compared to China (e.g. lower levels of government intervention and openness to international capital) and which might be useful considerations when setting related assessment exercises and when teaching accounting students in international classrooms.

The recommendations outlined in Section 7.5. might be considered as adaptable to different subject degree programmes and HEIs. They might also be considered worthy of adopting or adapting in relation to other groups of students because it is reasonable to conclude that similar issues regarding language, LTA culture and integration issues might potentially affect students from other countries and/or backgrounds. It is hoped

that this study offers practitioners aspects to consider in seeking to create an inclusive international culture so that students of all backgrounds may benefit by participating fully and equally.

7.5. Recommendations to the study organisation

Section 7.5. identified the implications for practice drawn from the study. Internationalisation is now a core part of many HEI strategies and, as discussed in Chapters 1 and 2. Recommendations are now presented, derived from this study, which might be considered for use in maintaining and developing internationalisation strategies in HEIs and specifically in the accounting subject area.

7.5.1. Recommendation 1: enhance accounting subject discipline language and concept learning

7.5.1.1. Pre-sessional language classes LTA approach

As is the case for many universities, the study university currently delivers pre-sessional language classes to overseas Chinese students. Partner colleges and universities in China also provide pre arrival material and classes, before students leave China. Nevertheless, the classes provided by the study University focus on general vocabulary with little provision for accounting discipline terms and concepts. A review of the pre-sessional language class provision of other UK universities is beyond the scope of this study but for the study university, and others who have yet to incorporate accounting specific language in classes for accounting students, it can be suggested that resources

used might be enhanced to include coverage of language and concepts relating to accounting subjects. Examples might include glossaries of accounting terms and concepts for each subject; background to UK legal contexts for companies, accounting, taxation, auditing and other subjects; and, other aspects, such as the role of principles versus prescription in UK auditing regulation.

7.5.1.2. Accounting LTA approach

Notwithstanding an enhancement of provision to include accounting related aspects on pre-sessional language classes, awareness of potential issues surrounding accounting language, concepts and principles needs to be embedded in the LTA approach of lecturers in accounting. Lecturers need to bring an understanding that concepts tacitly assumed to be existing background knowledge and understanding of Year 3 students may not have been studied before, or are being studied in a second language for the first time. Examples include the case law fundamental to taxation and auditing and the use of the UK stock exchanges as an assessment exercise given differences in stock exchanges in the UK and China. The need to explain accounting and legal disciplinary vocabulary, principles and concepts in different ways requires to be considered by teachers without assuming that all students arriving in Year 3 classrooms have the same underpinning awareness or understanding.

7.5.2. Recommendation 2: foster increased integration

Integration with other students was a desire of participants on this study and a key factor in their decision to study overseas. There was an expressed sense of disappointment in the low level of integration of the participants with students from local and other backgrounds which incorporated a sense of lost opportunity to develop language skills further. In order to address these issues, the University might consider ways to enhance increased integration among students. Examples of ways to achieve this might include setting up conversation clubs, such as the English Conversation Club initiative of Bournemouth University's International Office and Careers Service. Allocation of university accommodation might be arranged so that students from different backgrounds have more opportunity to mix. Student associations might be consulted and offered funding to foster social integration activities. In the class room, LTA staff might consider what integration policies could be embedded in the LTA strategies such as considering specific policies for mixed teams for group work, where appropriate. Additional input may be required in this such as lecturers setting expectations and advising students on code of conduct for the group and how best to ensure full participation of all members.

7.5.3. Recommendation 3: explain LTA culture and policy

The analysis of data showed that participants experienced some difficulty in adapting to the new environment of LTA including an understanding of the differences in Western from those previously experienced. This included aspects such as forms of

assessment and assessment requirement vocabulary, teaching styles, the requirement

to be more interactive in tutorials, group work, assessment vocabulary and the need to

develop analytical thinking skills. There is scope for consideration to be given to

enhancing resources available. Some recent, relevant resources are now available to

assist in such an initiative, such as a book on study skills for Chinese students by

Courtney and Xiangping (2015) and opportunities to develop these at the University.

Nevertheless, consideration should also be given to more direct intervention in order to

enhance learning experiences for students. It is acknowledged that some of the

recommendations in relation to study skills may already exist at the study university and

other universities. Yet, it is not clear that they are applied consistently across all

relevant HEIs in the UK and from the discussions with the students, they were either not

aware of such opportunities or they were not available to them. A full review of such

provision currently existing in UK universities is beyond the scope of this study. It is

perhaps sufficient to note that such provision is not currently fully available at the study

University and thus, it is feasible to assume it is also, perhaps, lacking in some respects

at other HEIs.

7.5.4. Recommendation 4: enhance awareness of Chinese students' learning background

Given differences in past learning cultures, as highlighted in the findings arising from the

data analysis and literature review, consideration might be given to levels of awareness

of academic and teaching staff of students' backgrounds and how best to structure

classes and assessments, or provide more detail and explanation to students, with

these in mind. There is potential for development opportunities for LTA staff to expand their practice to include a wider cultural remit and to consider practice in the light of students' past educational experience. While there are developmental opportunities at the study University, and at other HEIs, for lecturers it is not clear how many are tailored to develop and produce understanding and skills among staff which would an enable enhanced practice for fully inclusive teaching.

7.6. Limitations of study and recommendations for future research

Sections 7.3 and 7.4 noted the contributions to theory and practice made in relation to this research study. Nevertheless, the study has had limitations in relation to method which are considered here together with recommendations for further research.

7.6.1. Methodological recommendations

Chapter 4 defined the methodological approach taken for this study. Consideration of the methodology after completion leads to the conclusion that the methodology chosen was appropriate in that it led to a deeper understanding of the learning experiences of Chinese students on the accountancy programme. The philosophical position taken was a key consideration in the qualitative data collection method selected.   Moreover, the focus groups were found to be successful as a means of stimulating rich data about the participants' learning experiences. This approach would therefore be successful in other studies taking a similar philosophical position and data collection method. The context of the study, a single cohort of Chinese students studying accountancy in an

HEI needed thought as to how many HEIs would be sufficient to deliver the research aim and objectives. A single cohort was considered to be adequate and apt for the DBA research though recognition of any potential limitations to claims to generalisability has been made in the thesis. The findings of this study could be developed further by replicating the study in other HEIs with similar cohorts of direct entrant students on accounting (and other) disciplinary programmes. To broaden the research further, and add to the body of knowledge surrounding both international and accounting education, similar studies into other cultural and national groups of students at UK, and other Western HEIs, might also be conducted.

7.6.2. Research focus recommendations

As noted in Sections 7.4 and 7.5 this DBA study has identified a variety of contributions to knowledge and practice which may be deemed valid areas for further research. Nonetheless, having conducted the research the following are recommended as priorities for additional research.

The main findings of this research are the four themes relating to the learning experiences of Chinese students on an accredited accounting programme at a Scottish university together with the sub-themes identified in relation to the accounting discipline. There has been little opportunity to discuss these post data gathering findings in depth with all participants. It would therefore be an illuminating exercise to explore these topics as a specific data collection exercise with the participants or others in a similar context. This

might allow the findings to be developed further, add detail and a prioritisation in addition to producing further detail to the existing recommendations.

Finally, it would be beneficial to consider conducting the data gathering process in the Chinese language. There is evidence, such as found in Cortazzi et al. (2011) that deeper and more meaningful data might be gathered when focus group interviews are conducted in participants own native language, although a caveat to this is the resulting need to translate the focus group transcripts into English, which itself brings additional considerations regarding accuracy, validity and reliability.

7.7. Concluding remarks

This thesis forms partial fulfilment of the Doctorate of Business Administration (DBA) programme. Nevertheless, completion of the DBA is not the end of the journey for the findings and research undertaken. The inspiration for the research in the first place was the researcher's own curiosity about how best to serve Chinese students in an HEI context. As noted earlier (in Section 1.5 and Chapter 7) the contribution to knowledge and practice offered by this study has been made. These contributions, findings and recommendations will be taken forward and shared in wider fora with the hope of influencing, for the better, the work of HEIs and the learning experiences of overseas (and local) students studying in Scotland and elsewhere. To this end, plans are underway to share recommendations with the relevant University management and colleagues in the study organisation (Section 7.6). An article is also intended for publication in the Journal of Accounting Education in order to share the research findings. Findings of the study were also presented at the British Accounting and

Finance Association (Accounting Education Special Interest Group) Annual Conference

in Belfast in 2016 and in seminars on LTA within the University.

APPENDIX 1 FOCUS GROUP PRESENTATION AND QUESTIONS

Welcome!

RACHEL HOLMES
FOCUS GROUP
YOUR EXPERIENCES OF YOUR ACCOUNTING
PROGRAMME AT EDINBURGH NAPIER UNIVERSITY

Reason for Meeting

- Rachel's research is to find out about your experiences studying Accountancy at ENU.
- Please speak freely!
- You are being recorded but your name will not be mentioned on any document and the recording will **not** be played to anyone else.
- No other lecturers will read the text or hear the recording.
- I want to know honestly what your feelings and experiences are!

Opening

Tell me your name and where you come from

Introduction

Describe how you found the modules you studied last term.

Which one was most difficult?

What made this the hardest module?

Year 1 Level 9 (SCQF)	* Corporate Accounting Level 8	Taxation Level 9	Advanced Management Accounting Level 9	Advanced Corporate Reporting Level 8	**Financial Management Level 8	Auditing Level 8

Which was most enjoyable – reasons?

Writing or numbers?

This is the structure of your Accountancy Programme

Year 3 Level 9 (SCQF)	* Corporate Accounting Level 8	Taxation Level 9	Advanced Management Accounting Level 9	Advanced Corporate Reporting Level 9	**Financial Management Level 8	Auditing Level 9
Year 4 Level 10 (SCQF)	Corporate Financial Management Level 9	Option Level 10	Dissertation Level 10	Dissertation Level 10	Option Level 10	Option Level 10

What do you like / not like about the programme (e.g. modules, the exemptions, the structure, topics)?

Your reasons for choosing accounting

- What influenced you to come here?
- What made you chose accounting?
- What other options did you have?
- What will your studies here offer you when you go home?

How you learn

- What's difficult about learning here?
- How to you overcome difficulties in learning?
- Groups? Work alone or work together?
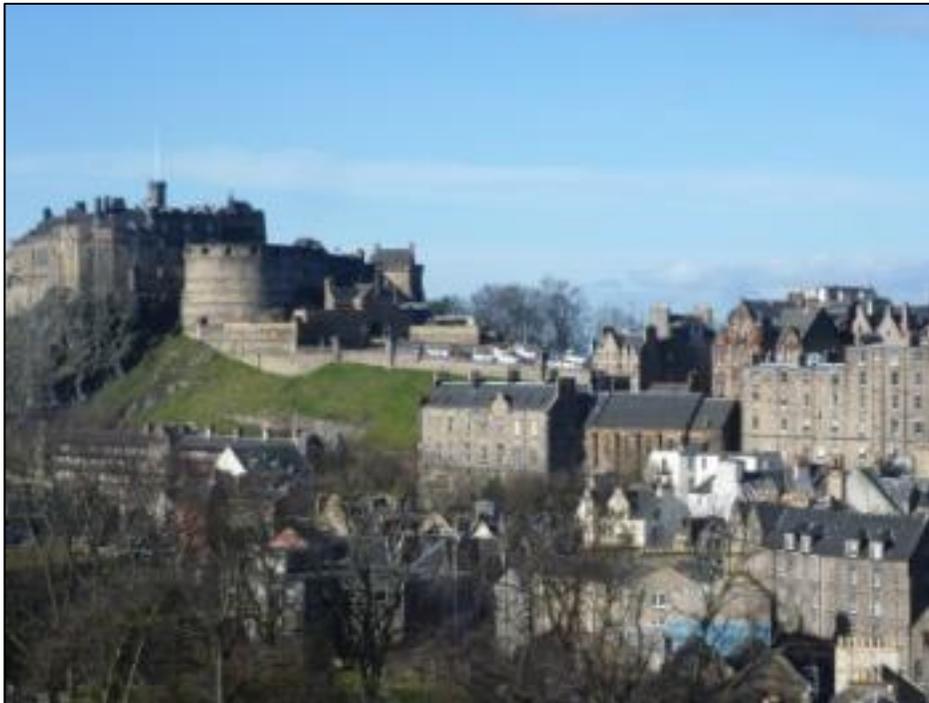
Likes and Dislikes

Tell me about something that was very enjoyable about studying accountancy here at ENU

Write down three positive things - even if they are small things!

Write down three things that were very difficult, hard or that you did not enjoy about studying accounting at ENU.

Key

What things helped you in your experience of studying accounting at ENU?

Ending

I am trying to make things better for future students coming from China.

If you could change one thing for future students studying accounting at ENU, what would it be?

What would you tell your best friend or family about studying accountancy at Edinburgh Napier University? (Good or bad!)

Thank you!

APPENDIX 2 FOCUS GROUP INFORMATION AND CONSENT FORM

Edinburgh Napier UNIVERSITY

Rachel Holmes

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The Business School

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Name and Address of potential participant

DATE

Dear NAME

Request for participation in research project

I am Rachel Holmes, and taught you the Taxation Module in Trimester 1. I am also studying for a Doctor of Business Administration degree (DBA) at Edinburgh Napier University. My research investigates the experiences of our Chinese students who come to study accountancy in Scotland. The aim of the research is to deepen understanding of the experiences of students. Because you are an overseas Chinese student I am interested in your experiences of the programme.

I would like to invite you to attend a focus group (group discussion) to ask you about your experiences. The focus group will be a small group of fellow students and will involve a group discussion. The questions you will be asked will be general and ask about your experiences of studying at the university. The location and timings of the focus group are:

Date: xxxxxxx

Room: 3/06 Craiglockhart Campus

Time: xxxxxx

While I am cannot pay you for your time I will provide some cakes and soft drinks. The aim of the focus group is to have an open and free discussion. While the focus group

will be audio-taped <u>no participant will be publicly identified</u> in the focus group report and your name will not be recorded in the report or the final research.

Yours sincerely,

Rachel Holmes, Lecturer, School of Accounting, Financial Services and Law

Edinburgh Napier University

REPLY FORM

Please return this form to Rachel Holmes, Room 3/43 Craiglockhart. Alternatively email Rachel Holmes on r.holmes@napier.ac.uk to indicate your participation/non participation.

PLEASE INDICATE YOUR ACCEPTANCE OR OTHERWISE OF PARTICIPATING IN THE FOCUS GROUP BELOW:

YES I am happy to volunteer to participate in the focus group:	
NO, I do not wish to participate in the focus group:	

APPENDIX 3 TRANSCRIPTION EXAMPLE

Voice file name: Voice 004

<u>Key:</u>

S1:   Speaker 1
S2:   Speaker 2
S3:   Speaker 3
S4:   Speaker 4
s.l.   sounds like

S1:   So totally anonymous, I don't record your names. I don't say you said this, you said that, nothing, just the voices and then typed but no names. And no one knows you were part of this, just student voices so you can speak and back up recording just in case.   I'm a student here like you and I am studying for a PhD, doctorate, it's very hard! And my study is … [people enter].

So, welcome and thank you and today it's to help me with my research, I'm doing a PhD and my doctorate is in the study of our Chinese students doing accountancy programme here. And we try and find out what you think and what difficult things there are, what you like and then we can maybe make this better in future, maybe our teaching needs to change, or … so it's to get your opinions and your feelings and your experiences and I was just saying earlier, there will be no names, no one knows it's you. No one will hear this, no one will read the transcript so you don't need to worry about marks and I will not judge you in any way about what you say or think. You can be honest, it's completely separate from me teaching you, yeah? Okay.

This is about my study, Chinese students on accountancy, no one will read this or hear this and I just want to know really genuinely what you think. So this is China, and you're from Harbin.

S2:   Yeah.

S1:   You all from …

Yeah, general agreement.

S1:   So you knew each other before you came here?

S?:   No.

S3:   We're from the different universities in China.

S4:   We come from same university.

S1:   You and you come from the same uny? And you came on your own?

S3:   My university in China is located at Chanxi Province but I am born in Hubei Province.

S1:   Oh, you're from but you went to another province to study?

S3:   Yeah, do you know Cinderella, we're the (multiple speakers).

S1:   Everyone knows Cinderella 'cause she's so chatty and vivacious. So Harbin, how do you say this?

S3:   Hubei.

S1:   Not Harbin then. Hubei is somewhere here?

S3:   Near Beijing.

S1:   Near here?

S3:   Yeah.

S1:   And that's where your university is?

S2:   It's about there.

S1:   And you go to university somewhere else at Shanxi?

S2:   Yeah.

S1:   Yeah, that's your geography.

S3:   You know about China very well.

S1:   A little bit, I've been teaching in Shanghai, I teach at Shanghai Institute of Technology, yes I taught there once, three years ago. And lots of time in Hong Kong, as you know. These are the modules that you studied last term; one, two, three, four, five, six this term. So corporate accounting, taxation and advanced management accounting for last term, do you remember this?

Yeah, general agreement.

S1:   You do, absolutely. Tell me how you found that, how did you find these modules? Think back. Awful? Good? Hard, easy, enjoyable? You can talk together in Chinese if you need to.

S2:   Corporate accounting may be similar for us 'cause we have some basic knowledge in China. But management, advanced management accounting may be more difficult.

S1:   It was five.

S3:   Because it is not just depending on calculate, calculation and we need to express our own idea by the languages and you know, our English is not very good or sometimes we can't find the exact word to express our own opinion. So that's …

S1:   That's brilliant, that's exactly the kind of information that is interesting for me. So you said numbers.

S2:   Yeah, we love numbers.

S1:   Is that the same for you?

Yeah (x 2).

S4:   There are many explanations in AMA.

S1:   Right, so AMA is quite wordy, is a word we would use here.

S4:   Yeah.

S1:   Lots of words rather than numbers and you found that harder?

S4:   Yeah.

S2:   At the beginning.

S3:   Yeah.

S2:   But for almost half a year we get familiar with that.

S1:   Do you feel it's getting easier, the use of language?

S2:   Much more easier than the past.

S3:   Yeah.

S1:   Much easier than when you started.

Yeah, general agreement.

S1:   And what you're saying is corporate accounting was easier because you already had some

        knowledge before …

S3:   There are many numbers and calculations so …

S1:   And it's very numerical.

S3:   Yeah.

S1:   So this advanced management accounting involves writing essays as well as numbers?

S2:   Yeah.

S1:   Did you write essays or …

S2:   Yes, you did.

S1:   Course work.

S2:   Yeah.

S1:   And taxation.

S2:   Was okay.

S1:   It's a mixture, it can be a lot of numbers but some difficult … what did you think?

S3:   I think taxation is the most difficult subject in the last term.

S1:   Right, you found that the hardest, can you say why?

S4:   'Cause it very different from Chinese taxation.

S1:   Right, very different.

S4:   We have no idea about it before that, like many students here, local students they know
       something about the taxation, they know how to pay the tax but we have no idea about it.

S1:   So the students here have some knowledge from growing up here and you come in and it's totally new.

S4:   In the exam you can use the book and I think for the local students it's easier to read the book because it is in English so it's hard for us to read it, to find the answer is not easy.

S1:   Right, okay, that's the first time anyone's said that to me and that's really interesting. So I always think it's the book makes this easier but perhaps not for new students from China. Yeah, okay.

S2:   Okay, I think we choose to go abroad for study so we must use English. All our problem …

S1:   I see, so you've made this choice to come here and you need to …

S2:   Make that improvement.

S1:   Improve for yourselves, so will you take responsibility for that, interesting. So tax is hardest, corporate accounting easiest?

S2:   Yeah.

S1:   And AMA quite hard because mix of writing and numbers.

Yeah, general agreement.

S1:   What about this term, we're now doing advanced corporate reporting, financial management and auditing.

S2:   Auditing!

S1:   Okay, so you're looking at auditing, what do you find about this? You can be honest, I know I teach this but …

S3:   Yes, I think that auditing is much more difficult than taxation.

S1:   Oh, right, you find auditing harder?

S3:   Yeah.

S1:   Any reason?

S3:   There are almost explanation and (inaudible 0:10:27.1) in the last lecture we learned internal system control but I also have some misunderstanding about that. I also read the books but I don't know why, I also have some misunderstanding. In the last term if I have some misunderstanding about taxation, some questions, I can look through the books, I can find the solution to … my answer, but on audit I don't know why …

S1:   You find it hard to find the answer in the book?

S2:   Yeah.

S3:   In tutorial you always say something and the teach some methods to think about this question, I almost understand what you said but when I look at the solution (inaudible 0:11:14.6). there are also some misunderstanding.

S1:   Yeah, it's perhaps broader.

S3:   Yeah, yeah. And sometimes it's more professional. Some words that I can't …

S1:   The language of auditing is different from normal English, is that …

S3:   Yeah, and also …

S2:   Look in the dictionary.

S1:   You look it up in a dictionary?

S3:   Yeah.

S1:   And …?

S3:   Just electronic dictionary.

S1:   Yeah, and what happens?

S3:   It spends lots of time …

S1:   So the word is there or not necessarily …

S3:   If I read the chapter of the auditing and I had to spend a lot of time looking …

S1:   Looking at the dictionary …

S3:   Yeah.

S1:   And does the dictionary help you?

S3:   Yeah, almost.

S1:   Almost, not completely?

S3:   Yeah, not completely.

S1:   You don't always get an answer from the dictionary, yeah.

S3:   Yeah.

S1:   We had that conversation recently about words when we were talking, do you remember? I wrote down those words.

S3:   Objectivity.

S1:   Yes, I wrote down those words, and yeah, there were words you were saying and they were very objective, subjective … Yeah, we wrote those words down. I have them somewhere 'cause I wanted to keep those.

S3:   (Inaudible 0:13:04.6) non-biased.

S1:   Unbiased. Objective means unbiased. That was one word you did not understand and when you looked up the dictionary objective came out as a goal, or an aim. Yeah, I remember that. Do you have the same view about auditing?

S4:   I totally agree.

S1:   Totally agree?

S4:   Yeah.

S2:   'Cause auditing doesn't have the absolute answer, it's not about this is right, or that is wrong so sometimes I have no idea about this.

S1:   And is that different from what you're used to, how is that different from China when you study it in China, or do you think tax has a right answer.

S2:   Yeah.

S1:   Yeah, it does, so it's not so much China/UK it's the subject is less easy to have the right answer, or …? Is that …?

S3:   I think I used to feel comfortable for the Chinese style education 'cause in China we have some regular examples and in the exam we just do this in this way so it's much more easier for me.

S1:   And are you taught the examples in class, or you are given examples in class and then those are the methods for answering in the exam?

S4:   Yeah, just (inaudible 0:14:40.6) fit the detail to answer the question.

S1:   And you will get the right answer?

S4:   Yeah.

S1:   And then you have auditing where it's judgement and … yeah, that's hard.

S3:   Yesterday I ask one teacher who teaching auditing and he said that you just use your imagination.

S2:   (Inaudible 0:15:07.6).

S1:   So Mike said use your imagination which is not what you've been asked to do before, is that new for you, learning …?

S2:   Yeah.

S1:   Yes, okay, right, that's a big difference.

S2:   Interesting.

S1: I can just imagine the answer! Okay, that's funny. I find that very interesting and you know in China when you have accounting, the rules in China, am I right in saying they are what we call prescriptive, it's right or it's wrong in accounting, whereas here there's more judgement. We call them … you're supposed to use judgement like true and fair, you know this expression in auditing, true and fair? The accounts are true and fair.

S3: That's the UK.

S1: What does true and fair, what do you think that means?

S3: True and fair? Unbiased.

S1: Unbiased.

S2: Yeah, faithful representation.

S1: Is that a definition you have thought yourself? That's a really good definition actually. A faithful representation. Did you learn that somewhere?

S3: ACR.

S1: You learned that on ACR.

S3: Yeah.

S1: That is a good definition. Does that mean sometime to you, a faithful representation? Do you understand what that means?

S3: Must present the information unbiased.

S1: Yeah.

S4:   Present the information complete, natural and free from error.

S1:   Okay. So you've learned that from ACR?

S4:   Yeah, it's about a conceptual framework, yeah.

S1:   So that's a lot of words free from error, free from … unbiased, true and fair all different

        language … yeah. Okay, so auditing is tricky this year.

S?:   Yeah.

S1:   Anything you like about auditing? You can say no if you want. Is there anything you

        enjoy about that subject? You don't have to enjoy it, what do you enjoy about the

        subject?

S4:   Compared with the financial management I prefer to learn auditing.

S1:   Oh, right, so what is …

S3:   We're not interested in stock, stock exchange.

S1:   Is that what financial management's all about? Right. Okay, so this is about the stock

        exchange and …

S4:   Yes, it's 'cause there are many (inaudible 0:18:12.3).

S1:   Lots of essays for financial management, three course work for the term?

S4:   Yeah.

S1:   And a final exam?

S4: Also have the final exam.

S1: Also. Whereas auditing is one course work and one final exam.

S4: Yeah.

S1: Okay, and so you two prefer auditing.

S4: Yeah.

S1: Even with all …

S4: Financial management …

S1: Compared to this.

S4: Yeah.

S1: And why, because of the course work levels or …

S3: I think I can learn management from the auditing.

S1: You think you can use the knowledge?

S3: Yeah.

S1: Okay, anything …

S2: I hate risk. I don't like the put some money in one company like the stock, stock exchange.

S1: And that's financial management.

S2: Yeah.

S1:   And is this where you run your own portfolio?

S2:   Yeah.

S1:   You have your own pretend portfolio and …

S2:   Lose a lot of money.

S1:   And you don't like that.

S2:   Yeah.

S1:   Why don't you like playing that game?

S4:   We haven't done that before in China.

S3:   But I quite enjoy that. I quite enjoy to work in a group and invested in a lot of companies and we got profit.

S1:   Oh, you got profit.

S3:   Yeah, a rather lot of profit. And my (inaudible 0:19:40.6) also we had nice so I think it's quite interesting.

S1:   So group work you enjoy. And do you enjoy the group work?

S4:   No.

S1:   You don't. So you are enjoying the group work and where …

S3:   I like to feel comfortable to work in (inaudible 0:20:01.0) maybe it's just because my room number is 9 …

S1: You got lucky with your group members, and you're not enjoying group work and you're not enjoying group work, why is that?

S2: Some of my group members are from the Western countries, they have the similar interests and they all interested in some topic that … for example I don't drink, in China most parents think girls don't drink is the tradition. It's traditional.

S1: So girls don't drink in China, it's not good to drink if you're a girl.

S2: Some of (inaudible 0:20:56.5) always chatted with these topics but we have no common …

S1: So your colleagues in your group talk about drinking and their social life …

S4: With the other, not interested in …

S1: You're not interested in that.

S4: And the language and stuff mostly a key factor.

S1: They are speaking English?

S2: Most of them has the accent.

S1: Right, so a strong accent, is that from Scotland or is that from other countries?

S2: From other countries.

S1: Right, so they're speaking a foreign language which maybe makes it hard for you to … and for you group work you don't like because …?

S4: I can't keep pace with them, can't keep pace. They speed up … quick, quick.

S1:   They speed up talking or working?

S4:   Yeah.

S1:   'Cause you're a fast worker, yeah.

S4:   So they always ignore … (multiple speakers) the Chinese student. Always ignore.

S1:   You feel ignored.

S4:   So I was very upset.

S1:   Okay, you feel your group mates ignored you?

S4:   Yeah.

S1:   And do they include you at the meetings to discuss?

S4:   Yeah, but I always silent.

S1:   You are silent. And is there a reason why you're silent?

S4:   My team mates always won't ask for (inaudible 0:22:29.0) the essay.

S1:   They don't ask your opinion.

S4:   Ask some local students (inaudible 0:22:37.9).

S3:   Maybe they don't believe us.

S4:   Yeah, don't believe the Chinese students.

S1:   They don't believe you?

Yeah (x 2).

S4:   I think so.

S1:   What do you mean, believe, as in they think you are lying.

S3:   Languages.

S4:   No, no.

S3:   Not lying just the language.

S4:   Maybe they think our English not very good and we can't write a very professional

        sentence to (inaudible 0:23:01.9) something.

S1:   So you think they have a perception of you and your level of English and that you think

        that …

S2:   Maybe they didn't but …

S1:   But that's your feeling.

Yeah, general agreement.

S1:   Right, that's your perception, okay. That's how you feel.

S3:   At first when some people meet together like foreign students can get familiar very soon

        but like Chinese we always like, we are slow to get familiar with each other so like when

        the group starts the other group members can get familiar very soon and we just stand out

        of them. I feel the same way so at first I feel not comfortable but when I joined on to the

investment and I got some profit and they said, yeah, I can also do that so in our group we can discuss this together.

S1:   So you broke in by making profit for the group, and now they include you?

S3:   Yeah.

S2:   Sometimes that depends on the people.

S1:   Okay, it depends on what they're like. How did you get selected for the groups, did they tell you what group to be in?

S4:   Yeah.

S1:   And this is financial management?

Yeah (x2).

S1:   So you were told what group you were in?

S2:   Yeah.

S3:   The teacher has already assigned a group.

S1:   If they did not do this, and you chose your own group, what would you do, would that be better?

S4:   It's that and the way we are chose, Chinese to be in a group.

S1:   You would go with other Chinese?

S4:   Yeah, (inaudible 0:25:02.4) been not good for the language …

S3:   That cause another problem.

S1:   That means that you weren't developing your language if you just stuck together.

Yeah, (x 2).

S2:   So this may be a better way to learn English.

S1:   But harder.

S2:   That is harder.

Yeah, general agreement.

S1:   Harder but maybe you learn more.

Yeah, general agreement.

S1:   Okay, that's very interesting. You're talking about your English not being very good, why do you think that? Why do you think your English is not good?

S3:   We can't absorb all the contents that you teach in the lecture, we should spend more time than the local students to understand something. It's a little hard for us to listen to …

S2:   And we haven't too much time communicating with local person.

S1:   Can you explain that?

S2:   Don't have too much time.

S1:   You don't have much time to communicate with local students.

S2:   'Cause our friends, most of our friends are Chinese.

S3:   Yeah.

S1:   And how can you speak with local students, is it difficult to speak to them, or to be friends with them?

S3:   A key factor I think is also we don't have the common …

S1:   Yeah, I've heard this before, the last group said this. They go out at ten o'clock at night.

S2:   Yeah.

S4:   Yeah.

S1:   And you're going to your bed.

S4:   Yeah.

S1:   That's what I do, go to my bed. And drinking?

S3:   So that's a different culture.

S1:   Yeah, so after a day at university you go to your home, or your friends, or what do you do when you've finished a tiring day at university?

S3:   Do shopping or supermarket, almost with Chinese friends (inaudible 0:27:26.4).

S1:   And why is that nicer than … why do you do that with the other Chinese?

S4:   Easier.

S3:   Yeah. We are familiar with each other. Common interests we can talk about.

S1: In the evening when you finish classes, how do you feel? Compared to when you are in China?

S3: A little tired.

S1: More tired?

S3: More tired, yeah.

S1: Because of thinking about words …

S2: University in China is much more relaxed.

S1: More relaxed?

S3: Yeah.

S2: People always say university in China is difficult to enter but easy to be at. But it's opposite from UK.

S1: So in China university is difficult to get in but easy once you are in to graduate.

S3: Yeah.

S1: Whereas here it's harder to get in … no easier to get in but harder to get through.

S3: You can apply any university you like, you like here, but it's hard to get the undergraduate degree.

S1: Harder work, right. Why is it harder to get in in China?

S4: Got too many students.

S1:   Too many students competing for the same places?

S4:   Yeah.

S1:   Whereas here fewer students competing for more spaces.

S2:   Do you know examination (inaudible 0:29:16.2).

S1:   An examination named Gow Cow. Tell me about it.

S3:   Is to enter the university.

S1:   It's your national school exam.

S3:   Yes, it's very hard. It's very, very hard.

S2:   Students, they always out late, too late, they just study, study. And that's why most Chinese students wear glasses.

S1:   Studying too hard.

S2:   Yeah.

S1:   And you all passed this exam?

S4:   So if we went to university (inaudible 0:29:54.1) people think we can relax finally.

S1:   I'm in and just follow the exams and …

S3:   It's a common phenomenon in China.

S1:   Okay, that's very different. Okay, so this was third year then, this is where you are now, yeah? And then this is next year, okay, you look excited, you were gasping, what's that

all about? So this is fourth year and that's the first term. And then this is the second term. And you see you have one compulsory top module that only you do in fourth year because the other students have done this in second year, corporate accounting in second year and they do this in third year but because of the way your programme is structured you have to do this in fourth year. So corporate financial management … sorry it's this one is it? This one? Yes. Financial management, excuse me, that was wrong, financial management is the underpinning for corporate financial … yeah? And then you have an option, a choice, something like current issues in finance.

S4:   Can we do something about accounting?

S1:   I think so. Heather does one called current issues in management accounting. So yeah, there's lots of options. Not just finance. You do investment management, that's another one I teach, so you have an option there and this first term you start this dissertation. Have you heard about the dissertation before?

S3:   Yeah.

S1:   This is a big, long essay, looks like this.

S4:   (Inaudible 0:31:58.0).

S1:   Sorry?

S4:   About 10,000 words.

S1:   Yes, 10,000 words and that's a very thin one. These are Hong Kong ones. And it's a piece of research you do, you do a survey or a questionnaire or an interview and you have to write your findings and … did you say it's boring?

S3:   Feel scared.

S4:   Yeah.

S1:   Why do you feel scared? You have two terms to do this. So you start in September and you submit in April so it's two modules, units with two modules, so you don't have to do it before Christmas. You start in September and you submit in April and that's those two. And then you've got two more options.

S2:   That sounds reasonable.

S1:   Okay, you looked frightened to begin with because you …

S2:   Yeah.

S1:   How do you feel about this?

S4:   I got some friends who study the fourth year now and they did not in the first trimester …

S1:   You have a friend who's in fourth year?

S2:   I think many Chinese students …

S1:   Don't start working until later …

S2:   Yeah.

S1:   And is that students you know here in fourth year?

S4:   Yeah, here, they study financial …

S1:   And they just started now so …

S4:   Yeah, like now.

S1:   They've got a lot of work to do in a very short time, yeah.   Okay, so does that sound exciting or scary or how does that make you feel?

S4:   Challenge.

S1:   A big challenge, why a big challenge. I'm sure it is but can you say why it feels scary by a big challenge?

S4:   It's a term we write our essay about 2000 words I think it's very difficult but in the next term we will write …

S1:   Yeah, okay, big challenge. Okay, so that's a challenge because it's a lot of words.

S4:   Yeah.

S1:   You get to pick your own topic. So you can choose something you want to study. Does that excite you, does that sound interesting?

S4:   No.

S1:   Not really. You don't … so do you like the idea of having a choice here? Does that appeal to you, not just choose your dissertation topic but you also can choose the other modules, do you like that idea, or don't care, or …? Would you rather be told what you had to study?

S4:   I don't know now but … 'cause I don't know what the subject is really for, really will teach me …

S1: Okay, so you don't know what the subjects are so it's hard to say … is that what … that's what you mean? Yeah.

S2: I think it's reasonable, I like that way.

S1: You like having a bit of choice?

S2: Yeah, 'cause it can choose some courses maybe I am interested in and make easier for me.

S1: And you're nodding, you like the idea of having choice, or not?

S3: I like option. Yeah, I can choose what I like.

S1: Great. This is an important question, what influenced you, what made you come here, what made you choose to come to the university here?

S3: To broaden my vision. And enjoy the different culture.

S1: To see a different culture.

S2: It's a particular experience for us.

S1: Right, is that very important, is that … is that as important for example as getting your exemptions for ACCA?

S2: Yeah.

S1: So is that an important factor, the exemptions?

S3: Yeah.

S1:   You're all nodding. But in addition you're saying you like the chance to see different

        cultures, you're all nodding at that. Yeah. I shouldn't be feeding you the answers. So if

        you had to say one reason why you came here, the top reason, and it can be anything,

        your parents want you to, the school wants you to, what would be the one reason you

        came here, the most important reason?

S3:   Experiencing the different cultures.

S1:   So that's more important for you?

S3:   Yeah.

S1:   Experiencing different culture, and you're nodding at that, is that the same for you?

S4:   Yeah.

S2:   Maybe better job prospect.

S1:   Better job prospect after …?

S2:   After graduating.

S1:   Why is it a better prospect?

S2:   'Cause maybe we don't feel (inaudible 0:37:52.5) with our (inaudible 0:37:54.5) in

        China.

S1:   Can you say that again? You're not satisfied with your university in China?

S2:   Yeah.

S1:   Why is that?

S2:   I think I didn't get a good mark in the exams they taught before.

S1:   The school exam.

S2:   Yeah. I think I didn't do it well so …

S1:   So you didn't do well in the school …

S2:   I can't go to the university I want to go.

S1:   So you went to university that was your second or your third choice?

S2:   Yeah.

S1:   And that means you prefer to come here?

S2:   Yeah. I don't want to study at that university for four years.

S1:   Okay, that's a new reason I've heard. Is that the same for you guys?

S3:   No.

S1:   No, you came here for culture and …

S2:   UK may have the better education.

S1:   We have a better education?

S4:   Hmm, compared with China.

S1:   Can you tell me why you think that? Maybe it's true, I don't know.

S4:   Here we have to learn, but in China we can just learn some weeks to learn the whole term

        knowledge and … (multiple speakers).

S3:   We only have the lecture …

S4:   … through the examination in China but in here we must keep pace with the teacher and at the lecture we should spend more time on our own subject.

S1:   Here?

S4:   Yes, only if we (inaudible 0:39:49.7) in this subject.

S2:   And (inaudible 0:39:53.0) also help me improve the English.

S1:   Okay. So if you had to choose between going to university here or back in China now, which would you choose?

S?:   Here.

S1:   You do enjoy it here?

S3:   Yeah.

S1:   Despite difficulty you think it's worth being here?

Yeah, all agree.

S1:   Okay, accounting, why did you choose accounting?

S4:   Learning accounting is very easy to find a job. Is the most important.

S1:   That's why I chose it.

S3:   Every company has their accountant.

S1:   Yeah, every country and every company. The same for you, or do you just love

        accounting?

S4:   (Inaudible 0:40:44.7).

S1:   Did you think of studying any other subject? Not really?

S4:   (Inaudible 0:40:56.7) senior high school I want to study travel management.

S1:   Travel management, was that something you were interested in?

S4:   Yes, so I don't feel well with my university.

S1:   Oh, so you did not get into the university for travel management and you ended up doing

        accountancy at a university that was not your first choice. Okay. So your studies will

        offer you better jobs is what you said there.

S2:   Yeah.

S1:   Better career? What will your studies offer you when you go home, how will they help

        you?

S2:   That depends on students, maybe some students work hard and when he goes back to

        China he can find a good job. But maybe some students they don't care.

S3:   They just want to get the graduation certificate.

S1:   And is that true of students in your group, your year, some of the other students they want

        just to get low quality degree, just pass?

S3:   Yeah.

S1:   Is that what you mean?

S3:   Yeah.

S1:   Okay.

S2:   Maybe their parents hope so but they don't care.

S1:   They don't care.

S2:   Enjoy the life here.

S1:   And what does that mean then if they fail, if they fail at the … go home with no degree.

S3:   Yeah, if they …

S1:   'Cause if they're not working they're not going to pass, so is this going to be really bad for them?

S4:   They may know the result but they don't work.

S1:   Don't care. Okay. It's just a long way to come, a lot of money for their parents and not working. Seems …

S4:   Waste of money of parents.

S1:   Wasting the money, yeah. Strange question, is it because their parents are very rich this does not matter?

S4:   Yeah.

S1:   Are these people very wealthy or …?

S4:   Maybe.

S1:   You don't know, okay. That's fine. Just curious.

S2:   Not us.

S1:   So your parents send you here and had to pay a lot of money.

Yeah, general agreement.

S1:   How does that make you feel when you're here, does …

S4:   More pressure.

S1:   One of the other groups said they felt guilty 'cause their parents worked so hard to send

        them here, paid so much money and they feel guilty if they fail or don't pass. I don't

        know, do you feel any other emotion and pressure?

S3:   Just the pressure, not guilty.

S1:   Okay, so learning here, what's difficult about learning, we've talked about English and

        having to keep up but is there anything else that's difficult about the way you have to

        learn here? Difficult question. Or how do you overcome, how do you get over

        challenges to learning? You come and talk to me. Really good, ask questions. Do you

        have other strategies for getting help?

S2:   Listen to BBC news.

S1:   You listen to BBC news, is that 'cause I told you to.

S2:   Sometime I listen to …

S1:   So you listen to BBC …

S2:   I struggle to understand.

S1:   Yeah, but it's very clear English. Did I tell you to do that? Not me, I told someone to do that. Some of the other teams work together in groups, I don't know, do you work on your own or do you work in groups together with each other, do you help each other?

S2:   Sometimes I ask the questions.

S1:   Who do you ask?

S3:   Me.

S1:   You ask her? And do you phone her, do you go and see her.

S2:   We chat.

S1:   You use this we chat thing on your mobile phone. And you're nodding, you do this too?

S4:   Hmm.

S1:   You use we chat. Do you get together after class or do you work alone after class?

S4:   Yeah, I have friends (inaudible 0:45:46.7).

S1:   Helen.

S4:   Yeah. Often study together.

S1:   So you study with Helen. Connie? I call her Henning … Do you have friends you study with?

S2:   Yes.

S1:   You do?

S2:   My classmates.

S1:   Do you do this in your own home or do you do this at university?

S2:   University here.

S3:   I like to study at home.

S1:   Do you do more on your own, or more with other people?

S3:   My own.

S1:   You prefer that?

S3:   Hmm, yes.

S1:   Same for you, you study on your own?

S4:   Yeah.

S1:   Okay, so a mix of working with friends and being alone to study hard. So one thing that's really enjoyable about this, anything. What do you really like about being here?

S4:   Being here or study here?

S1:   Studying accountancy here. If there's nothing, it's okay. Nothing in particular, okay. What do you think is awful and very hard, one thing that is really hard about being here? The hardest thing?

S3:   Make friends with foreign friends.

S4:   Yeah.

S1:   The hardest thing is to make friends with foreign … local, Western students?

S4:   Yeah.

S1:   Do you agree with that or do you have something else that you find hard?

S3:   I got many foreign friends (inaudible 0:48:04.3).

S1:   You've got many Western friends?

S3:   Yeah, from Europe or here.

S1:   So you have made friends here?

S3:   Yeah.

S1:   New friends from different countries?

S3:   Yeah.

S1:   And you like that?

S3:   Yeah, they don't really like climate but …

S1:   Ah, you've got friends who don't like (inaudible 0:48:23.9).

S3:   They also like parties like to get together and talk together but we don't always go to (inaudible 0:48:35.9). And we like to get together and talk to each other.

S1:   Where do you go to talk?

S3:   Maybe my flat or someone else's flat.

S1:   You meet in each other's flats. And do they drink alcohol?

S3:   Yeah, they drink.

S1:   Do you feel pressure, or …

S3:   No, when I want to drink I drink, I don't want to drink I just drink juices, just everything is okay for us.

S1:   There's no pressure on you. So you've managed to break through this barrier that we hear about. Okay, nearly finished. What's helped you in studying here, what has been helpful, any one thing?

S3:   Teacher.

S1:   Teachers have been helpful.

S3:   Yeah.

S1:   Yeah, the other group said that too, which is good. So you found the teachers … you're nodding at teachers. Anything else that's been helpful is it the library, or the computers or your mobile phone or … anything like that at all that's been useful in helping you learn.

S3:   Mobile phone.

S1: Yeah, okay. So I'm trying to make things better for students from China, that's my vision, if you could change one thing for the future students studying accountancy here, what would it be? One thing.

S4: The language.

S1: You'd change the language.

S3: I think language is basic.

S1: Is the hardest thing.

S3: I have trained some Chinese student to practice English (inaudible 0:50:37.4).

S1: You would tell people, if you're going to study in the uny you've got to practice your English very hard. Okay, you're nodding at that.

S2: I think in China the (inaudible 0:50:52.5) should, if the students are going to Europe, (inaudible 0:50:56.3) they should arrange more classes in English to make them familiar with the language.

S1: So more pre-learning of English. You all did the English language course in the summer, did you do this?

S4: No.

S1: You both did it.

S2: Four week.

S1:   The four week one and did you find that useful or what would improve that? What would

        help that to be …

S2:   'Cause it short time.

S1:   It's very short.

S4:   For me the most useful point is make friends 'cause all of my friends is from the language

        class.

S1:   Oh, you made foreign friends so you've got friends that you met in the language class?

S4:   Yeah.

S1:   And they're not from the UK, not from Scotland?

S4:   Yeah, they are from Europe or …

S1:   For you? Change one thing?

S3:   Increase our subject about English for the future students.

S1:   Increase the amount of English teaching that you get in China or here?

S3:   Here.

S1:   How would you change it? Make it bigger, more lessons in English?

S3:   Listening and spoken English.

S1:   Do more …

S3:   Do more …

S1: The student themselves?

S3: Yeah.

S1: Okay, last question, what will you tell your best friend or family in China about studying accountancy? A good or a bad.

S4: Good.

S1: That's fantastic, I think we're done, thank you.

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