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**Transitioning Business School Accounting from Binary Divide to Unified National System:  
An Historical Case Study**

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**Abstract**

**Purpose**

This paper provides a historical case study of an Australian University business school's department of accounting strategic changes during a period (1972-1992) when it was repositioning itself in the early stages of major changes in the Australian and international tertiary accounting education environment. The study is conducted within the context of the university history within which the department operated as well as major government policy and global education shifts shaping university structures and focus.

**Design/methodology/approach**

This study offers an historical analysis of early stage changes in university focus at the business school level of the accounting department, developed through of departmental and university reports and oral history interviews. An historical narrative analytical methodology is adopted to portray a history of an academic accounting department in transition.

**Findings**

This case study illuminates the impacts of and responses to the beginnings of the marketisation and globalisation of higher education, and the commercialisation of universities and explains the strategic implementation processes in one university at business school departmental level during a period of significant formative change in the Australian accounting education landscape.

**Originality/value**

This study deepens our understanding of environmental, structural, educational and research changes at the operational departmental level of academic institutions, paying particular attention to the organisational culture and human capital dimensions.

Keywords: Globalization, History, Higher education, Business schools, Economic reform, Corporatization

**Type:** Research paper

## **1. Introduction**

During the past century, the international higher education fabric has encountered multiple transformations (Parker 2002, 2012), some followed by national economic reforms (Li 2003). These transformations have been subjected to multiple theoretical (Hoffman 1999) and empirical studies (Dobbins and Leišyte 2014), predominantly in relation to their impact on organisational structure and curriculum development (Ghoshal 2005). Despite the importance of human relations (Schachter 2016) and its interaction with organisational identity (Sato 2010), there has been little research on cultural and human-resourcing aspects of such transitions. Yet, organizational changes often require changes in cultural or cognitive aspects, and in some cases, institutional identity (Hoffman 1999; Parker 2011). This study examines the historical development of accounting pedagogy, research and practice engagement in one of the largest and longest standing Australian university business schools in a period of major national higher education transition. Considering the social structure of the University as embedded in the environment of the national higher education (Van Baalen and Karsten 2012), the paper traverses environmental, structural, educational and research changes, paying particular attention to their organisational culture and human capital dimensions. The RMIT case exhibits an exemplar of how a business school accounting area responded to the structural and strategic changes (Pederzini 2016) enforced by external educational policy changes. RMIT University was one of the earliest to deliver accounting related education when it first commenced as the Working Men's College in 1887 (Murray-Smith and Dare 1987) and has continued as a major national and international accounting education deliverer to the present day. This study extends Parker's (2013) contemporary study of universities and their environment to also portray a case study of multiple historical organisational changes that took place in response to the gradual and then major growth in university education markets, both nationally and internationally. RMIT has now become one of the largest university entities and a member of the Australian Technology Network of Universities (ATN) with one of the largest student bodies in the Australian university system. Accounting in the earlier years was taught as a single subject and as a social practice [1], and subsequently developed to become one of RMIT's most popular courses within one of Australia's largest business schools (Bellamy 1997; Cooper 1994, 1996).

Applying historiographic techniques advocated by historians such as Parker (1999), Carnegie, and Napier (1996) and Funnell (1998), this study will set out to identify and explain the nature and extent of departmental changes in a period of higher education sector change (Fleischman *et al.*, 1996; Parker 1999). Accordingly, this study sets out to expand the studies by Parker (2011) and Parker (2002) to identify and explain departmental level strategic and processual responses to a major shift in higher education focus and structure. In this journey, the study will portray the contribution of the external and internal factors in the process of strategic change in the case higher education institution. The years 1972-1992 represent the transition period of the Department of Accountancy Studies from

its establishment as a separate Department in 1972 to when RMIT was granted University status in 1992. The study will however also take account of the elements in this organisation's history of pre- and post- transition periods to assist in further illuminating processes and rationales of change observed. It will also examine general national changes in accounting education over the time as a background context to the analysis of the organisation's own archival records. Furthermore, the study will provide insights into transitional professional teaching practice and strategies and rationales during an important period of national and institutional tertiary accounting education change. This historical case study, responding to Pindur et al.'s (1995) and Bowden's (2017) studies intends to explore the potential for management history, offer insights into the modern world and examine institutional level intentions and strategies to provide a broader historical foundation for identifying and implementing strategic change in accounting education at both national and institutional levels in the present contemporary environment.

The remainder of the paper is organised as follows: the historical methodology is discussed in Section 2. Section 3 depicts business schools' changing global environment. In Section 4, a broader perspective of the Australian higher education scene during transition from the binary divide to "unified national system" is portrayed. Section 5 presents a brief history of the case-study university, RMIT, and the beginnings of commerce, with a focus on business school accounting and its educational history. The study's oral history findings are analysed in Section 6. Further discussion of results is provided in Section 7 and the study is concluded in Section 8.

## **2. Historical Methodology**

*"The past is alive in the present and may be shaping the emerging future."*

(Pettigrew *et al.*, 2001, p. 700)

This historical case study was analysed using multiple qualitative data collection, and analysis methods. First, we completed a series of archive searches. Then, archival data was enriched using semi-structured oral history interviews. A historical narrative method (Carnegie 2014; Napier 2001; Parker 1997, 1999; Waldman 1980) has been employed as a method of knowledge acquisition (Fleischman *et al.*, 1996; Stanford 1986) in studying the manifestation, development and transition of the department. As advocated by Mitchell (1996), oral history analysis is used to illuminate insider meanings, and generate valuable insights into actual faculty experience during the transition. Consistent with (Napier 2001; Parker 1999), we attempt to identify both 'successes' in accounting education and 'failures' from which we can learn lessons for today. This study is concerned with illuminating our present understanding of accounting education strategising and implementation at the institutional level by reference to the rationalities and strategies employed in the earlier period of university accounting education change. This study particularly focusses on explain how university strategies were developed and derived at the level of lower level departments, in our case, business school accounting department. This study also focusses

on the departmental level response to external macro-environmental pressures imposed upon universities, as a result of government policies. In this way, it sets out to identify and understand what was unique in those early experiments and changes, including objectives, advantages, limitations and general implementation approaches and what elements may persist in today's contemporary accounting education environment (Hamerow 1987; Parker 1997; Tholfson 1967; Thomson 1969). What is offered therefore is a contextualised interpretation of the pursuit and implementation of accounting education change in one of the most significant Australian tertiary institution accounting units in the period under study (Parker 1997, 1999; Stanford 1986; Tosh and Lang 2006).

The focus of the study is on the transition period 1972-1992. This commenced with the establishment of the Department of Accountancy Studies as a separate Department in 1972, when RMIT was granted university status. As advocated by Howieson (2003), in today's contemporary environment, it is crucial for business schools and accounting educators to reflect upon changes in accounting practice, and implement the changes in accounting and business education. The study will examine general national changes in accounting education in a business school environment over the time, and will provide insights into transitional professional teaching practice and strategies.

The historical analysis of collected data reflects the tradition of interpretive historical method (Carnegie and Napier 1996) and offers both explanation and critique of the subject under study. As advocated by Carr (1986), this study will present a portrait of crucial strategies and processes in the transition period with a view to offering interpretations and explanations. From a historicist approach, this study will consider structures, events, beliefs, values and practices pertaining to the period under examination (Budd 2008; Tholfson 1967; Tosh and Lang 2006). Taking on Butterfield's (Budd 2008) approach, we will examine how accounting education changes transpired, turning the interaction of issues and events through the past into an appreciation of the complexities of the present. The emerging explanatory narrative will reflect Dale Porter's (1981) theory of historical explanation, incorporating an intertwined story and explanation of a temporal process of change and its attendant conditions. This will facilitate a bridge between realist-empiricist historians focussing on building accounts of the past from historical evidence, and instrumentalist-constructionist historians who aim to explain contemporary situations by recourse to developing accounts of their prior history (Guthrie and Parker 1999). In doing so, we aim to lay the foundations for identifying and contemplating precedents and choices for contemporary accounting education strategy and practice (Parker 1999).

### *2.1. Historical document analysis*

An account of transitions that occurred within the study period (1972-1999), the context to change, internal and external factors, arising challenges and successes has been compiled through analysis of a collection of written documents. Material was identified and located

through searches of public databases, and RMIT University Archives. Documents that are included are departmental and university reports, and RMIT University and staff prospectuses (e.g. [Appendix 2](#), [Appendix 3](#)), and a large quantum of archival resources related to pre- and post- transition periods (see [Table 1](#)).

### *2.2 Faculty oral history accounts*

To provide more personal, insider reflections, archival data was integrated with semi-structured oral history interviews undertaken with six staff who were employed in the Department of Accounting during the study period (Collins and Bloom 1991; Fleischman *et al.*, 1996; Tyson 1996). Four of these continue to be employed currently within the department/school. Interviewees were provided information on the project and gave written informed consent prior to the interview. Interviews spanned 20-40 minutes in length. They were digitally recorded and professionally transcribed. Interviewees participated voluntarily and names and identifying data have been removed. Data has been thematically analysed using principles of open and axial coding using NVivo8 (QSR International).

The aim of this component was to give some insight into the lived experience of transition, including challenges and successes, experiences of workload and change management. In particular, the interview data offers insights into the impact of changes on staff. Development of a coding framework was informed by the key themes identified in the document analysis. All participants have been provided a copy of the draft manuscript prior to publication and given the opportunity to provide further comment. Inconsistencies between the document analysis and interview material were clarified with participants.

## **3. Business Schools in a Changing Global World**

Universities in many developed countries have been impacted by waves of reforms in higher education environments (Van Baalen and Karsten 2010), predominantly triggered by governmental policies (Parker 2002, Li 2003). Accordingly they have been increasingly pressured by governments to obtain non-government funding, as the latter reduced the allocation of public funding to the higher education sector. Reflecting the accompanying marketization of higher education, universities have increasingly relied on market-generated revenues as a funding mechanism (Gray *et al.*, 2002; Parker 2011). The evidence for diminishing government financial support for higher education is considerable, with government funding trending downwards for at least 15–20 years (Parker 2011). For example, diminished public funding of universities has been evident in the USA (Berman 1998; Parker 2011; Press and Washburn 2000). In the UK, this diminishing public funding trend became evident some decades ago, when for example government funding per student declined by 40% between 1976 and 1993 (Alexander 2000). In Europe, while direct government funding remains the major source of university funding, Eicher (1998) has reported major declines in government funding per student across European countries

including Austria, Denmark, France, Germany, Belgium, Norway, Sweden and Switzerland (Parker 2012).

Historically, universities have been exempted from requirements of competitive markets such as commitment to efficiency (Lurie 1966). Over time however, higher education has become a major national industry in many countries, generating billions dollars in annual revenues (Brown 1993). Consequently internationalization and export of higher education has become a significant agenda on the strategic plans of many universities worldwide (Naghdy 2014), including Australian universities. Universities worldwide have experienced internationalisation and globalisation of their business schools (Alajoutsijärvi *et al.*, 2012; Deresky 2000), that in turn exhibit signs of becoming increasingly privatised (Parker 2002). The scope and nature of university strategies and programs have in response gradually been redefined to include internationalized curricula and student exchanges, as well as globalised distance learning programmes, offshore campuses, international collaborations, and franchises (Altbach and Knight 2007; Manning 1999; Pratt and Poole 1999). In the case of Finnish Business schools, internationalization attempts began after joining the European union in 1995, in order to unify the Finish higher education system with the European level system (Lamond and Bowden 2015). In Australia, international student enrolments at universities mushroomed by 450% for example as early as 1995 then reaching 137,000 compared with only 30,000 in 1985 (ABS 2017).

The government led reforms of higher education in many countries have also influenced social norms and expectations concerning the role and functions of universities and the value of higher education (Parker 2012), as well as the fundamental nature of faculty members' work and accountability (Lamond and Bowden 2015). As an outcome of corporatisation, many universities have become transformed into corporate-like organisations (Lamond and Bowden 2015) and are progressively being underpinned by business model values (English *et al.*, 2005; Ter Bogt and Van Helden 2005). The commercialisation trend has also arguably transformed the scope and nature of many universities from being primarily institutions for knowledge development and independent thought (Parker 2011) into highly entrepreneurial, revenue seeking enterprises (Ackroyd and Ackroyd 1999; Parker, 2002, 2011). Thus universities have become major drivers of national economic development (Parker 2012), providers of educational massification (Gibbs 2001; Parker 2013) and increasingly offering applied research services (Ambos *et al.*, 2008; Parker 2002).

#### **4. Australian Higher Education: From Binary Divide to Unified National System (UNS)**

In 1965 (VOCED archive ref 10707/228215), the committee of the Australian Universities Commission published a report *The Future of Tertiary Education in Australia*, known as the 'Martin Report', with a perspective on building a modern nation (Pick 2006). This report highlighted the growth in population and demanded for increased opportunities for higher

education, particularly during the post-war years in Australia. The Committee argued that there had been a rapid increase in the number of individuals seeking higher education, and that economic growth in Australia was dependent upon a high and advancing level of education and accelerating technological progress. The committee aimed to meet the training needs of industry and business through institutions providing further education; and, at the same time, to maintain diversity to preserve the elite nature of university education. As a result, the committee suggested formation of three distinct categories of institution: universities, colleges or institutes, and teacher training facilities. This resulted in the development of a 'binary' system comprising a separate sector of colleges of advanced education operating in parallel with universities.

In December 1987 (Dawkins 1987; Smart 1991), with the publication of the Commonwealth's *Green Paper* on higher education, the face of higher education in Australia was dramatically changed (RMIT archive ref1999/004/307- 27.89). This was not long after an historical share market crash whereby the Australian share market lost 25 per cent in value in a single day (19 October 1987) (Macintyre *et al.*, 2013). During 1983-1987, the Hawke government (Labor party, 1983-1991) commenced its far-reaching program of economic reform (Dawkins 2013). Dawkins (The Federal Minister for education and training at the time - 1987), with a background role as in Finance Minister and Trade Minister, expressed the view that, without the government attending to the reform and expansion of education, the overall economic reform would not be complete (Macintyre *et al.*, 2013).

The Federal Government's *Green Paper* identified goals, directions for change and strategies for achieving those goals, with a central thrust of becoming internationally competitive through increasing graduate output – especially in the fields the economy required (Dawkins 1987; Macintyre *et al.*, 2013; Smart 1991). Internationally, parallel developments in such countries as the UK for example, had begun to occur. There the former polytechnics had begun improving their international status through expanding their research profile, in order to attract more international students (Scott 1988; Taylor 2003). The Australian unified national system as a by-product of the reform (Dawkins 2013), was introduced in the *Green paper*. The Federal minister for education and training, the honourable J.S. Dawkins, proposed the amalgamation of colleges of advanced education (CAEs) with universities and institutes of technology and mergers between traditional universities and whole or parts of colleges of advanced education (RMIT archive ref1999/004/307). The Australian Government argued that the higher education restructure would lead to fewer, larger and stronger institutions and improve educational opportunities and growth in qualifications (Harman 1991; Macintyre *et al.*, 2013; Williams 1988) and RMIT archive ref1999/004/307.

In July 1988, the *Green Paper* became a *White Paper* (Dawkins 1988; Macintyre *et al.*, 2013). The major changes which the Commonwealth Government decided to make in higher education were outlined in detail in the *White Paper* (Williams 1988). The abolition of the



binary system was one of its major proposed changes. Other changes foreshadowed, included aiming to reduce general recurrent grants for 'teaching and research' in universities with the purpose of increasing funds for research which the minister could allocate on the advice of the new Australian Research Council (ARC). Williams (1988) raised a question concerning the remarkable emphasis in both the Green and White Papers on the need for more competition for research funds. Williams (1988) emphasised that while there was a need to promote a stronger research capacity, and additional funds in Centres for Adult Education (CAEs), this should not occur at the expense providing less research funding to existing universities. Regarding the proposed greater reliance on competitive funding, Williams (1988) also suggested an examination of CAEs' infrastructure needs to see whether they already possessed sufficient infrastructure to compete for research funds.

As a result of the collapse of the binary divide between universities and CAEs, triggered by the creation of the unified national system and its encouragement of mergers (Gamage 1992), CAEs underwent significant and arguably traumatic changes involving a variety of institutional liaisons with potential merger partners in search of funding and status 'rewards' (Harman 2002; Smart 1991). In February 1989, the Australian Government decided to establish a special task force to advise it on the current amalgamations of higher education institutions with the purpose of enabling the government to make important funding decisions (Ref04/8/25). In Australia in 1989, at least 30 institutions were involved in advanced negotiations, and government expected to see the number of universities and colleges fall from 65 to about 40 (ref1999/004/307- 12.89). The remarkable outcome was that 19 publicly funded universities and around 44 CAEs eventually gave birth to 35 universities (Harman 2002, Smart 1991).

Since 1988, Australian tertiary education has comprised two sectors: vocational education and training, and higher education (Moodie 2003). With respect to RMIT's specific local environment, the Australian Government endorsed the higher education restructure plans in Victoria in 1989 (ref. 1999/004/307), and sent the plan to the Victorian cabinet for endorsement. On 20 March 1989, the Victorian State Cabinet endorsed the proposal for merging Victoria's post-secondary institutions. The number of tertiary education institutions was reduced from 20 to about eight multi campus universities in Victoria (ref. 1999/004/307). However, to achieve successful implementation, the Victorian Government depended on the support of the tertiary education institutions involved. The state government argued that, similar to the Australian Government, they were not forcing amalgamations against the wishes of institutions involved. For example 'Ballarat College of Advanced Education' decided to remain as an independent, smaller institution within the unified national system. However, there were some arguments that imposed conditions for access to a unified national system and related research funds gave most institutions little choice but to restructure themselves into conglomerates that fitted the government's criteria.

Although controversial, the Dawkins reforms had a lasting impact on the shape of university education in Australia. In this study, we investigate the influence of the abandonment of the binary divide at the micro departmental level within a business school to find out how one of the CAE accounting departments responded to the reform. This massive change in the tertiary education environment certainly caused CAEs like RMIT to develop new strategies for enhancing both their teaching and research. This history has relevance for emerging public discussion today about whether some form of the binary divide may re-emerge. This would be consistent with widespread criticism and concerns around the proposal in the early days which were essentially overlooked: made evident by the subsequent Ministerial White Paper that was essentially unchanged from the Green Paper (Smart 1991). The result was 20 years of unparalleled growth for accounting education (Tippett 1992). This increase in student numbers occurred alongside a significant decrease in government funding (Meek 2002) and higher education budget, and appears to have produced a significant rise in ratios of students to staff in accounting departments (Tippett 1992). [Figure 1](#) outlines the historical interaction between economies, higher education, and a tertiary accounting department during its transition period in Australia.

## **5. Accounting education at RMIT**

As observed by Cuff (1996), accounting, particularly before 1930, dominated business education. Accounting education at RMIT has a lengthy history. Here we provide an overview of the evolution of RMIT as institution. We then review the early years of its commerce and accounting education programs in the department of accounting studies from early 1970s to the mid-1990s (see [Appendix 1](#)).

### *5.1. A brief history of RMIT University <sup>[2]</sup>*

RMIT, originally named the 'Working Men's College' was founded by Francis Ormond with the help of the Melbourne Trades Hall Council as a night school offering only evening classes for working men in Australia [3]. The college officially opened in 1887, enrolling 600 students in its first term. By the end of the second year there were 2000 students, 40 different subjects on the curriculum, and five divisions: (1) General literary and commercial department (commercial subjects include bookkeeping and shorthand); (2) Music department; (3) Technical and science department; (4) Practical trade classes; and (5) Special classes in Physics and Psychology for State School teachers. Despite it being a working man's college in title, RMIT opened its classes to all persons and within 10 years of it opening, women comprised nearly 40 per cent of total enrolment.

Instructors in this period of RMIT history taught 'single subjects' only. Although the opportunity was there for students to move from an elementary to a more advanced class after a year's study: this was an individual decision. A step-wise transition through year levels was formalised in 1888 when the College arranged eight courses of three years'

duration. The system was extended in 1889 by awarding technical and expert certificates as well as class credit certificate. The awarding of technical and expert certificates was conditional on proof of having been engaged in practical work in the industry concerned for up to six years. Only two expert certificates were awarded in the 1890 and 32 were awarded up to 1920. Indeed, it was many years before certificate studies became popular. The peak year of certificate awards was 1964, when 114 were awarded.

The College had been aware of disadvantages of being a wholly part-time institution. As early as 1889, council had resolved to look into the question of day classes, and the establishment of such classes had been forecast in the 1891 *Annual Report*. The college eventually established Australia's first full-time diploma. The college also appointed its first full-time instructors who were able to begin the development of the various teaching departments. These decisions materially altered the character of the college. By 1910, fifty diplomas had been awarded, and the diplomas became more successful than the certificates had ever been; however, as with the certificates, the vast majority of students studied single subjects, never attaining diploma status. Between 1903 and 1930 the average number of diplomas issued each year was around eight to 10, but subsequent to the Second World War this increased dramatically, peaking in 1970 with 799 diplomas.

The desirability of the college entering the field of correspondence education was first addressed in 1917. Despite the lack of support from the relevant college committee, the college decided to press ahead. In February 1918, the college President reported to council that he had held discussions with the international correspondence schools on the matter of reprinting tuition notes, noting that this strategy 'seems to fill our needs pretty fully' (Murray-Smith and Dare 1987). By late 1921, there were some 400 correspondence students enrolled, the large majority (275) having enrolled for a three-year accountancy course. However, problems with the administration of the courses ultimately led to its closure.

In September 1959 a joint committee of the college and The University of Melbourne was established to investigate possible co-operation between the two institutions and, early in 1960, the university representatives proposed that the college change its name to 'Institute of Technology'. 'Institute' was the only title which clearly indicated the existence of advanced level studies in technology at the college and at the same time permitted the continuance of trade and industrial activities, which would be excluded by the term 'university'. Accordingly, at the special meeting of the college council in March 1960, the name was changed from Royal Melbourne Technical College to 'Royal Melbourne Institute of Technology' (RMIT).

In 1979, RMIT amalgamated with the 'Emily McPherson College of Domestic Economy', teaching finance, food science and tourism. Subsequently, in 1992, RMIT amalgamated with

the 'Phillip Institute of Technology'. RMIT was granted university status under director David Beanland, who became the University's inaugural Vice-Chancellor in 1994. RMIT was the first Australian university to adopt an explicit international strategy incorporating the delivery of teaching programs off-shore and on-shore, an education abroad program where students spent part of their course studying overseas, active participation by staff in international teaching and research, and an international curriculum' (Cooper 1994). In the 1998-1999 period, RMIT received the first *Australian Export Award* for education, the *Governor of Victoria Export Award* for education and the 1999 *Business Asia News Magazine Award* for best Australian service activity in Asia. In 2000, RMIT established an accredited campus in Vietnam, which became the first foreign owned private university in Vietnam. The RMIT Bachelor of Business in Logistics was the first non-Chinese degree in the world to be granted official Chinese Government approval.

"A three year degree is introduced to facilitate the international engagements; as it was not easy for the international students to find a position during the coop year"  
(1)

### *5.2. The early years of commerce and accounting education*

Prior to the study period, the College experienced numerous difficulties that limited the success of its commercially oriented courses. One issue was a persistent problem with accommodation, and another was the reluctance of the department to accept commercial subjects as subject to subsidy (Murray-Smith and Dare 1987). In spite of this reluctance, the College operated its first commercial classes in 1887, the year of its opening. Shorthand and bookkeeping were taught, with typing being added in the 1890s. The success of commerce education at RMIT in these early days was patchy. The Diploma for Commercial Work was considered a failure, as the majority of students were merely taking single subjects. Furthermore, some 75 per cent of commercial enrolments at the college in 1915 were women. In that era, this impacted on their study trajectory. Specifically, with there being little demand for sophisticated office skills, women enrolled in basic courses. This was with the view to entering junior office positions and resigning from these positions when they married (Murray-Smith and Dare 1987). This is consistent with Carnegie and Edwards (2001), and Kirkhand and Loft (1993)'s discussion of defining accounting where the profession found the labelling "accountant" vital to the upgraded accounting profession for its success as a recognised profession and to partly distinguish the profession from "bookkeeping" and "clerk" that was at one time predominantly associated with "women". Carnegie and Walker (2007) in a study of household management in Australia during 1820-1960s, also shown in Lemond (2008), suggest that married women were involved in maintaining household accounts, particularly on day-to-day living expenses, and some other housekeeping matters.

The teaching of accounting as a professional subject had its origin in the 1930s when A.G. Robinson, an accountant in private practice, was conducting evening classes in his office in

the city and at Footscray Technical School, preparing students for the examinations of the various accounting institutes existing at the time, many of which later amalgamated to form the Australian Society of Accountants (ASA). In 1934, Robinson sought permission to conduct his classes at the college, where he entered into a profit sharing arrangement with the college. Robinson commenced with 20 students and by the end of 1936 over forty fully qualified accountants had graduated via this pathway. Early 1930's marks the interwar years, and toward the end of the era known for 'Great Depression', when particularly the high cost of living after the First World War re-emphasised on the importance of account-keeping (Carnegie and Walker 2007). In 1937 the education department objected to the arrangement between Robinson and the College, claiming that payments to Robinson had been excessive and that the fee splitting arrangement was not permissible. Robinson was offered an annual salary in lieu of the existing arrangement. Eventually Robinson resigned from the college and from 1941 a new lecturer E.J. Edwards was put in charge of all accounting teaching (Murray-Smith and Dare 1987).

The college moved into a new phase in the 1940s and 1950s with the advent of course development. From 1943 part-time diploma courses were established in most existing fields. The 1950s saw a further shift in emphasis towards the diploma, particularly in the area of business studies. Various occupational groups in business and other areas used the facilities of technical colleges as a means of advancing the expertise and status of their members. Consistent with the study by Carnegie (2016), the pattern of the 1950s was for a professional association to approach the relevant department, and request that a course of studies be developed. This typically led to a qualification, either at the certificate or at the diploma level. It was common for the professional association to keep close control on the conduct of the course, usually through a joint board of examiners at the relevant college. During the 1950s, at least ten new courses were initiated and most of the existing courses were revised or transformed. The growth in business studies began with the establishment of the Department of Commerce in 1944, which had developed from the accountancy Robinson's coaching classes taught in the late 1930s (Murray-Smith and Dare 1987).

“Most of the students in the department aimed to complete the first three years of the college diploma course, making them eligible for admission to admitting them to the Commonwealth Institute of Accountants ... Other students were prepared for examinations via the Bankers' Institute of Australia, the Chartered Institute of Secretaries, the Companies Auditors' Board and the Municipal Auditors' board” (Murray-Smith and Dare 1987, p. 307).

The Department of Commerce grew rapidly during the reconstruction training period. By 1948, there were 300 students in a preliminary year, 570 in first year and a total of 1,525 students. By this time, accommodation issues within the College were desperate and these continued for some time. For example, as late as the 1960s evening classes in accountancy

were held in the 'Melbourne Boys' High School' in South Yarra. In 1948, the department's name was changed to the School of Accountancy, on the grounds that almost all of the work was in this field and the existing name could be confused with that of 'Girls' Commercial School' (Murray-Smith and Dare 1987).

Australian Economy advanced during 1950s, and 1960s (Carnegie and Walker 2007), which is reflected in the advancement of higher education. In 1953, a new fellowship diploma course was adopted. This was three years full-time, followed by three years part-time – a structure patterned after the course established by the 'Institute Of Chartered Secretaries' in the United Kingdom. Students who left the course at the end of the three years full-time were awarded a certificate. From 1952, a number of professional institutes in the field of accountancy, including the Commonwealth Institute of Accountants, amalgamated to form the 'Australian Society of Accountants'. The Australian Society of Accountants relaxed its control over college courses during the late 1950s by accepting general education subjects in lieu of certain of its own preliminary examinations. However, it was not until 1965 that the Society announced the policy of abandoning its own stage-by-stage examinations in favour of admitting graduates in appropriate degree and diploma courses, while still retaining a qualifying examination (Murray-Smith and Dare 1987).

### *5.3. The department of accountancy studies 1972-1996*

The 'Department of Accountancy Studies' was established as a separate Department in 1972 (RMIT Archive- prospectus 1971-2). Prior to 1972 Accountancy was offered as an Associateship or Fellowship Diploma program and taught by the Department of Business Studies, and the Department of Business Studies' previous iterations. The Department of Accountancy Studies contained four divisions: accountancy, economics, law and secretarial practices. It offered courses leading to the award of both degrees and diplomas. The major course conducted by the department was the degree of Bachelor of Business with a major in Accountancy. The department submitted the proposed course for the Bachelor of Business Studies in Accountancy for approval to the Victoria Institute of Colleges (VIC) in 1970. The degree course was approved by Victoria and was offered from 1971 (RMIT Archive ref 99/4/209).

The accounting program at RMIT almost became a victim of its own success in the 1970s. As a result of the visit by the Victoria Institute of Colleges (VIC), the committee threatened to withdraw approval of undergraduate accounting degrees on the basis that tutorial numbers were too high, the stock of books in the library was inadequate, and a principal lecturer had not been appointed. The Department of Accountancy was delivering more courses than it had the capacity to service. Furthermore, the department lacked adequate accommodation to perform its activities. Expansion of the Department through student enrolments was limited by these constraints. The Department responded by reducing the maximum student intake quota in 1974 to the 1972 levels, study leave for some staff was cancelled and library

acquisitions were increased. In 1975, two principal lecturer positions were created, one attached to the accountancy division, the other to the economics division (Johnson 1975) (See [Table 2](#)).

In 1979, the department considered removing the walls on some of the existing tutorial rooms so that they could accommodate larger classes. However, if this were done, it appeared that there would probably be a need to find additional accommodation elsewhere. This strategy seemed somewhat at odds with the concerns expressed by the Accrediting Authority about large class sizes.

The Graduate Diploma of Cost and Management Accounting was introduced in 1975 (RMIT Archive). This course was designed to replace the Associate Diploma in Industrial Accounting which was to be phased out in 1976. The course was discontinued in 1979 due to a lack of enrolments, as was the graduate Diploma of Taxation (Dyall 1979). In 1979, the Department commenced a Graduate Diploma in Internal Auditing. At this point in time, the relevant Master's degree was not approved by the College. The Department was experiencing an increasing proportion of part-time students in this period. Part-time students represented approximately one-third of enrolments in 1977.

In 1978, the Department moved into professional development programs by conducting sessions on Share Valuations and on Management Accounting for the professional years of The Institute of Chartered Accountants in Australia (Dyall 1978). Continuing education development had been very successful and courses were run in association with the Australian Society of Accountants (ASA). In 1984, the Graduate Diploma in Finance was developed and the Graduate Diploma in Tax course syllabus was fully updated and reintroduced into the market (Bailey 1984). By 1994, some 1,500 students were enrolled in the Bachelor of Business in Accountancy and the first professorial positions were created after the transition of the department into the University, also in 1994 (Department of Accountancy 1994). A significant jump in number of full-time staff members in the department was also evident in the 1992 to 1994 period (See [Table 3](#)).

By 1996, the number of enrolments had increased to 1,800 students (Cooper 1996). This was within the context of the Faculty of Business which was touted as the largest Business School in Australia; offering courses to over 14,500 students, with a significant number of students either studying in its offshore programs in Singapore, Malaysia and Hong Kong, or as overseas students in Melbourne. The undergraduate accounting degree was one of RMIT's most popular courses.

## **6. Strategic themes**

From the early 1970s to the mid-1990s, three major strategic themes emerge in the accounting department experience. These relate to major teaching innovations, the sandwich year initiative, and the initial attempt to instigate a research culture.

“The Dawkins changes to university legislation in the late 1980s, ongoing federal government reduction of funding levels for universities generally and business studies specifically, the 1990 Mathews report, a growing 'corporatisation' of university management, an ongoing increase in the prioritisation of research and research-based metrics in university ranking to the detriment of focus on and improvement in teaching, the massification of HE, the impact of internet and digital technologies, changes to visa regulations.” (5)

Several suggestions have been offered for improving the research-teaching linkage culture, such as by (Burke and Rau 2010) and (Jenkins and Zetter 2003). This includes mentorships, opportunities for independent research, as well as opportunities for business community engagements. The remainder of this section will analyse challenges the RMIT accounting department confronted in introducing and implementing a research- teaching culture as a department value.

### **6.1 Teaching strategies and innovations**

There is some evidence of teaching innovations documented in 1973, with members of staff adopting various methods of teaching, including: case studies; short tests, student presentations, seminars and involvement in computers (*Department of accountancy studies report 1973*). The use of tape recorded lectures was encouraged in the subject areas such as statistics. A grant was provided in 1974 from the Victoria Institute of Colleges (VIC) to carry out this work. The Department was planning, as part of its strategic plan, to include more computer teaching as well as films and audio tapes. These would prove to be extremely useful in the area of external studies and were beneficial to both full-time and part-time students. Introducing guest speakers to the classroom and maintaining connection with industry were in common use in 1977 (*Department of accountancy studies annual report 1977*).

“I invested 100% of my time in teaching. It was a great job back then ... At that particular time [early days the RMIT granted the University status], the focus was far far far more on higher degree than writing papers” (6)

Technology began to impact on teaching strategies and delivery in the late 1970s and early 1980s. During 1980, a computer auditing project was undertaken with assistance from the RMIT Computer Centre (Dyall 1980). Novel for its time, the computer audit section of the national chartered accountancy firm, Pannell Kerr Forster was engaged as consultant. The project resulted in the design of a series of teaching materials and case study data which was loaded on a computer. Students were required to electronically audit balance sheet



items such as accounts receivable and inventory files through the computer. Such developments were early predecessors to a contemporary teaching environment that is now much different to the former face-to-face teaching environment, as noted by one interviewee:

“Again, also in those earlier days too teaching was still much more hands-on than it is now. You had to prepare and deliver lectures. I mean you couldn’t just put it up on Blackboard [online portal]. They didn’t have ‘Blackboard’ in those days or the internet. It was all - a lot of face-to-face teaching with students. A lot of face-to-face interaction. You didn’t email students because we didn’t have email.” (1)

The gradual introduction of technology into the teaching process was aimed not only at offering more flexible forms of communication and interchange, also having ambitions of improving teaching quality. This momentum was accelerated both through the growth in computer usage, and through the later availability of the internet:

“I think teaching probably did improve because research does involve teaching but also the technology improved. Once you start using PowerPoints and putting stuff up on the web and stuff like that, it really improved the quality of your teaching, no question at all about that. It was really the technology that made more of a difference than anything else.” (1)

Acknowledging the criticisms from industry that graduates lacked some of the skills to be expected of entry-level accountants, the Department commenced its ‘Graduate Attributes’ project, reflecting its commitment to continuous improvement in the undergraduate accountancy program. The project was part of the motto of the department to provide accountancy graduates who would be value-adding team members ready to meet the challenges of a rapidly changing business environment. Nineteen attributes were identified. They corresponded with the generic attributes and skills outlined in the *Guidelines for Joint Administration of Accreditation of Tertiary Courses by the Professional Accounting Bodies* (1996), and those outlined in the 1995 *RMIT Teaching and Learning Strategy*. The following attributes were perceived as most important for accountancy graduates (RMIT Department of accountancy 1996): analytical, adaptable, communicative, interpersonal, practical and self-motivated. The project was supported with a ‘Professional Skills Development Program’, where students spent a period of time during their course developing skills of relevance to their future employment.

“One of the things that was good looking back is that we did have very strong connections in those days with the profession and particularly the big four accounting firms. They used to recruit a lot of RMIT graduates and they were actively involved in the co-operative education program.” (1)

As part of its strategy for connecting education with professional practice, the department also had an active professional visitor program hosting regular visitors from the profession and industry to the school. This is revealed for example in [Table 4](#) covering the 1979-1980 period.

The department's connection with industry was also expanded in 1978 by its participating in an 'open day' for the first time, where accounting employers could meet with students seeking positions in accounting practice. By 1992, the department was also very active in the international teaching market, offering its degree program through Kuala Lumpur (commencing in late 1987 with Metropolitan College) and Singapore (commencing its full degree in 1992 with Singapore Institute of Management) (Bailey 1992).

"The pursuit of funding saw the Department start teaching in Malaysia, China (for the World Bank), Singapore at SIM, Hong Kong, Taiwan and Shanghai, and to undertake distance education for the Financial Planning Association. All these projects provided substantial revenue streams for the Department." (5)

## 6.2 Introducing the sandwich year

"One of the things we brought into the accounting degree then was what we called the sandwich year which is now called co-operative education. That was actually quite a major change because we were just trying to differentiate ourselves from the other universities." (1)

The 'sandwich year' (more recently referred to as the 'Cooperative Education' or 'Work-Integrated Learning Program'), was extremely popular with students as it provided them with practical experience before commencing a career as a professional accountant. Commencing in 1972, the sandwich year comprised one year full-time employment under the supervision and co-ordination of a senior lecturer in accounting. It was placed between the second and final years of academic studies and provided benefits not only to the student, but also to the college and to industry and commerce. As for learning, discussion in classes after the sandwich year tended to be more stimulating than that in pre-sandwich classes according to department archival reports. Industry and commerce, if for no other reason, benefited from the high probability of securing a highly qualified, well-educated employee following completion of the course by the student.

"So we then had very close connections with the profession. We placed – we used to have a hundred per cent placement of all our students. But in each year we only had like 120, 130 students to deal with, nothing like the numbers that we have nowadays. That was quite successful." (1)

One major issue with the four year co-op program appears to have been finding placement for international students, after changing the strategic focus in recruiting international students.

“in those days we did not have many international students so permanent residency wasn’t an issue because that then became an issue for RMIT later on because if you don’t have permanent residency it makes it hard to get a co-op job because usually employers looked at co-op as a means to look at potential future employees.” (1)

In response to the issue of finding placements for increasing numbers of international students, a three-year program was introduced.

“Well, there were large numbers, and a lot of them were internationals. It was more difficult to place internationals in positions in the industry. I think there was a bit of a bias against them in some ways that, why would you spend a year training them if they’re going to go home? For example, those sort of thoughts were some of industries I think.” (2)

In addition, the sandwich program provided industry and commerce with the opportunity to actively co-operate in the educational process and contribute to the development of the nation's human resources. The government/semi-government area had become an increasingly important source of employment for sandwich students. However, positions in the commercial/industrial sector were difficult to establish, and even more difficult to retain on an "on-going" basis. Interest and opportunities within the chartered accounting community remained at a high level with many employers having 'built in' sandwich students to their staffing establishments. However, a number of past graduates who had participated in the earlier years of the Cooperative Education Program occupied positions which permitted them to provide employment for RMIT students seeking work experience.

In 1977, the need for a properly structured program for the preparation of prospective sandwich students was identified and the first program was conducted. However, issues were raised in 1978 highlighting the lack of administrative support to facilitate the program. To assist with this issue, the department created a temporary part-time position: 'Director of Sandwich Training'. In spite of the limitations, the administration of the sandwich year appeared successful, with full placement of all students. This program also proved successful in ensuring accountancy studies students were well prepared for their sandwich year. Realising the significance of the sandwich year, in 1982, the department produced a video-tape promoting the Bachelor of Business in Accountancy course with its co-operative education concept, *Makes Sense* (Dyall 1982). Not until the 1990s did it become difficult for the department to place all students in a work-placement. Nonetheless 100 companies took part in the department's 1993 Co-operative Education Program, with students being placed not only in Australia, but also in overseas countries including Malaysia, Singapore, Hong

Kong, Taiwan, Japan, USA and Indonesia. Over 2,500 co-op students have been successfully placed since the inception of the programme. In 2011, the accounting school won an *Excellence in Accounting Teaching Collaboration Award*, for the program.

### 6.3 The challenges of Research

Accounting academics in some CAEs did undertake various forms of research before their transition into Universities. For example, now called RMIT, a former CAE, the Commerce Department of the Melbourne Technical College published the first volume of a research journal entitled *Australian Accountancy Student* in September 1947. The journal was edited by Ken Keown (Head of Accountancy Department May 1947 - January 1959). Further evidence of research arising from within the Department first appeared in 1981 (Dyall 1981). Mr J. F. Dyall completed his third five year report into the Supply of Accountants and Affiliate Accountants and an article summarising his findings appeared in the journals of the *Australian Society of Accountants* and *The Institute of Chartered Accountants* in Australia. The emerging status of RMIT as a University, saw research taking increasing priority in the Department's strategic planning.

“So I think the fact that they were introducing degrees and offering degrees, I guess as a result of review at government level, they thought well what really is the difference? We have universities and we have these other organisations called institute of technologies but they're really doing much the same thing except the universities would have been doing more research. So once we became universities then we followed what universities do which is not just teaching and service but also research. So that was where the culture changed.” (1)

“We had people with teaching mentality at school, when that was the emphasis” (6)

It was during the 1990s that the department commenced its research education program. Significant changes in activities and focus was evident within the department in 1991, as a result of the emerging status of RMIT as a university. Attention to research by staff members (suggested in the Mathews Report) received a higher priority than in the past. This signalled a transition from primarily a 'teaching' institution to the 'teaching and research' ethos of a fully-fledged university. A need for better integration and relation of theory and research to practical experience is also identified (Macve 1992). 'The Matthews Report', 1990) recommended the immediate adoption of a 16:1 student: staff ratio (noting that, at the time, institutions purportedly struggled to break even at a student: staff ratio of 22:1); Obtaining appropriately qualified staff was noted as a barrier to achieving this; as a result, these proposed recommendations were not implemented (Tippett 1992). The department adopted a range of strategies to improve research activity among younger less experienced staff. This included mentoring and funding to attend conferences in addition to the support to obtain PhDs.

However, this upgrading of research as a priority was not without its problems. These included: limited resources and capacity for research, restricted library facilities and high teaching commitments, as apparent in departmental reports. In addition, some challenges of changing from a teaching culture became apparent. For example changing academic staff attitudes and attracting their involvement in research was one of the major challenges department leaders had to face.

“The big challenge was to change the mindset of staff, the older staff that you had to get involved in research because before that there was really no pressure to do so. Any research in accounting was mostly done by the accounting profession. It wasn’t done by academics. I think that as we became more like universities we started to copy what universities do which is research, teach, service.” (1)

It appears that some academic staff however perceived the change in terms of being predominantly an increase in the physical size of the department. So for many, research was seen as being optional, presenting as an additional departmental strategy, rather than being a mandatory, regulated policy that must be complied with. Some chose to take it up as an opportunity, while others did not adopt it as a personal career objective:

“So it's really, really big shift in the whole workplace and I'm not sure how that impacts on research and transition but I think it does have an impact .... It was - have you thought that there would be some advantages to your career by taking on some sort of research? The smarter people - me not included - picked up on that... When you say a strategic shift it was a very, very gradual shift and the idea of starting to do research was encouraged and yes that was a strategic shift but it wasn't a shift imposed and regulated and policed. It was - if you're interested, we would really encourage and support you to actually do this.” (3)

“At the micro level, various activities have been tried to increase research output; some with limited success; some that failed to deliver on a sustained lift in output. Various research focus areas have been tried but few have really worked as they reflect a faddist knee jerk reaction to government and university priorities, not a reflection of what staff could achieve, were interested in and should be pursuing.” (5)

“There were no system in place to make people accountable as whether they were writing papers or not.” (6)

Thus it appeared that staff both formally and informally adapted and/or negotiated their workload priorities on almost a case by case basis. Thus some chose to adapt and strategically focus more heavily on research. Others, for example older staff who were

closer to retirement – chose to remain focused on teaching. To try to manage this strategic change, departmental leadership offered teaching load discounts for those staff prepared to undertake research:

“I think it was, yes. They were more interested in teaching than in doing the research. Because I mean, I think part of that process is because they came from a background where it wasn’t pushed as much as it was when we got a university status. So basically I think when we got university status the people who were in the higher positions started pushing it. When staff have got their outline for the coming year, they were pushed that the expectation is they’d spend a certain time researching. What the department did was to offer time off teaching for particular research. If you could prove that you were doing the research you got reduced teaching hours in the work plan model.” (2)

Recognising that relying solely on a teaching discount strategy for existing staff taking up research was unlikely to bring a change in research culture at the pace desired, department leadership began to resort to recruiting new, more research focussed staff to hasten the shift:

“They [management] also started to realise that over time that perhaps they won't going to get everybody and this is probably a further development skilled up and so therefore they started to recruit people with higher levels of qualifications.” (3)

This sometimes even involved the recruitment of staff who were almost wholly allocated to the research role. As one interviewee who joined RMIT from a research-based University, just after it was granted a University status, claimed that “research was an unknown territory for everyone at school” and that “I was shocked that research culture had not been pushed harder... push was not as strong as elsewhere”. He compared RMIT with another Research - based university where “you had to do it [research]; it was not like you might wish to do it.” “[the department] asked us [newly joined from research-based universities] to sit in the room and do research solely”, he added (4). He later claimed that “most individuals who were good at research left RMIT after a while”.

As a further incentive, research productivity was increasingly linked to promotion. Slowly this became apparent to academic staff in the department.

“... in the end they realised that if they didn’t get involved in research they weren’t going to get promoted.” (1)

“Ah, no I think they were encouraging because they made it quite clear, it wanted to move from lecturer to senior lecturer then you have to have some research attached to your profile.” (2)

In this environment, with its various changing working conditions and incentives, staff gradually began to recognise these changes, and variously responded to the various drivers for increased research activity and output. One major change for example was the significant number of staff who enrolled in PhD programs to enhance their research reputation and productivity. This constituted the beginnings of change from an era where a masters degree was invariably the highest qualification any accounting academic held. Nonetheless, this change towards doctoral qualifications was still a slow process.

“I mean a lot of academics aren’t very good at that [adapting to change]. Making them realise that if they want their future they have to get a PhD and they have to develop their research profile. So they were all quite big challenges during that period.” (1)

“Certainly not in the days of first when I joined... There was probably only even one person the accounting staff who had a PhD. Nearly everybody the highest qualification was a masters qualification – the recruitment of people like myself who were basically perhaps teachers who had dip. eds. as their highest qualification - a bachelor's degree and a dip. ed. So they were then encouraged to do masters degrees to get up to what they considered to be a sort of a base qualification to work in that sort of institute environment. Then there was a shift to perhaps people starting to do PhDs and starting to get some research output - very, very slow shift.” (3)

“What they did was, they set up senior staff [professors] that had research capabilities and they offered to help get them [department academic staff] on their way sort of thing and help them with their papers, and to encourage them... They were their sounding board. That was their sole role – those two professors – was to help the staff with research activities.” (2)

Conferences were seen as potentially an encouragement to research conduct as well as a location for securing feedback on research in progress. Thus staff might be sponsored to attend a conference as an introduction to the world of research, and then encouraged to develop their own research presentations for subsequent conferences.

“They did that in numbers of ways of getting people across to international research conferences and doing papers for conferences and hoping that the conference papers would lead to an article” (3)

“ So to promote it [conference presentation] what they did was to say, well, at the first one you can go and have a look and see what goes on and how it operates. Then if you want to go to other conferences, the expectation is that you’d have a paper presented.” (2)

In 1992, the first student enrolled as Master by Research in the department, submitted their thesis for examination (*RMIT Department of accountancy annual report, 1992*). In that same year, a research assistant was appointed to assist academic staff to obtain data, plan and conduct surveys and write literature reviews. By 1994, five students were enrolled in Master by Research programs and 16 were undertaking PhDs (*Department of Accountancy Annual Report, 1994*). That year saw the first two staff members to hold a PhD (see [Table 3](#)) (*Department of Accountancy Annual Report, 1994*).

Research then, was promoted within an historically strong teaching culture. This presented not only research development challenges, but also created perceived tensions between the teaching and research roles. Those tensions not only reflected competing strategic traditions and priorities but a competition for scarce resources

“I believe the activity of HE teaching has been greatly devalued and neglected for many years, at the expense of developing an internationally ranked research culture. ...Teaching workload duties and tasks steadily increase; resources to do it decline. The basic truth of university HE teaching is do much more with increasingly less resources.” (5)

The department’s experience in working towards a strategic shift from a teaching to a research and teaching focussed culture exhibited considerable experimentation and variability in initiatives, implementation approaches, timing and successes. This was reflected in the following interviewee comment:

“Over the years, research output has waxed and waned, often in spite of the increasingly shrill demands for more output. There does not seem to be any guaranteed, magical fool-proof method of swiftly and sustainably increasing research output. What works at one uni seems to fail at another. Which is not surprising as it is all about the mix of individuals in a department, the department's relationship with its university, the discipline's and relating professional associations and employers priorities, government initiatives.” (5)

## **7. Discussion**

Within the business school environment, at accounting departmental level, the changes in accounting education and research strategies and culture over the period studied particularly reflected significant influences of its RMIT organisation’s history, and its external national and organisational environments. More specifically the teaching focus for the department reflected RMIT’s history of applied vocational teaching, early distance learning uptake and early expansion into international education markets. The department grew under the influence of this organisational teaching environment, similarly innovating in subject design and delivery, developing diploma courses, building close relationships with the accounting profession, and significantly growing its student numbers.



The onset of the government's conception of a unified national tertiary education system created a changing national environment in which tertiary education institutions were under pressure to merge and grow in organisational size and capacity, develop more homogenous teaching and research based profiles, and improve their research outputs and competitiveness nationally and internationally. This was the early stages of a national move to effectively commercialise and corporatise universities with a view to their expanding in size and revenue generating capacity in the national economic interest. As the response to government higher education policy, RMIT adopted a strong internationalization strategy after becoming a university. The globalization strategy has been transmitted right down to its departmental levels, including the accounting department. This has been, translated into marketing strategies such as Open Day, sponsorships, mail-out databases, school visits and alumni as well as through related teaching pedagogy, research, and-innovation strategies. As a professional, career focussed discipline, accounting was particularly attractive to potential overseas students willing to pay for a business school education, particularly in accounting. Hence from a university management perspective it was arguably a prime target for expanding the university's student enrolments and associated revenue generation. These external macro-environmental pressures, together with RMIT's changing strategic agenda, created an environment of development and expectation regarding major growth in business school and accounting student numbers. Indeed early in the period addressed by this study, such growth was so successful that it outstripped departmental resources. The mantra for the accounting department clearly became growth: in range of qualifications offered, in professional development programs, in experimentation with new programs, and of course in overall student numbers.

This high change environment reflected a dual agenda of major changes in teaching and research expectations and strategies. The move towards a greater focus on research faced enormous challenges from the entrenched teaching culture and ongoing organisational organisationally driven focus on teaching strategies. The period under study was one of significant teaching innovation, teaching technology adoption, profession/industry graduate employment preparation focus and international student expansion. These were the grass roots strategies designed to grow student numbers and business school and university revenues. Developing accounting staff research capacity and outcomes therefore represented a major challenge not only of itself, but in competing with an ongoing historically embedded teaching focus and the pressures for its expansion invoked by university commercialisation agendas. Our historical evidence suggests that many existing staff informally saw themselves as "teaching only" faculty, while the department moved to recruiting "research active" scholars. Of course this strategy carried risks of creating "second class" citizens within the university (Burke and Rau 2010). In the case of the collapsing binary divide, the challenge could be more complicated, as simultaneously with expanding teaching commitments, for university status purposes, the research remit showed early signs of its later potential enforcement upon the existing faculty. However in the transition

period on which this historical case study has focussed, research strategy implementation proved to be an arguably slow, experimental and incremental process. It faced entrenched habitual staff commitments to a teaching-only tradition; university expectations of its expanding its teaching role; limited research support in terms of funding, intellectual capital resources and available time; the need to develop existing staff research qualifications and recruit new research trained staff; and competition from established and ongoing teaching strategies being promoted and pursued organisation-wide and at departmental level.

## **8. Conclusion**

Since its establishment as the Working Men's College in 1,887 and when accounting was taught as a single subject, accounting became one of the most popular courses at RMIT University within one of Australia's largest business schools (Bellamy, 1997; Cooper, 1994, 1996). Through contextual analysis of reports and archives, and analysis of qualitative interviews with key staff members employed in the department during the period of examination (1972-1992), this study provides an exploratory account of changes in accounting education in this institution during the early period of the onset of higher education's global marketization, and the associated commercialisation and corporatisation of universities. This examination reveals major changes in accounting education at the institutional level and has analysed the links between core national higher education strategies at the time and developments at a case study business school department level. We have attempted to examine the impact of external and internal factors on a higher education institution's transition, with specific reference to the micro-level changes and responses of an accounting department within the business school. Education authorities and accounting professional bodies also had a particularly strong external influence the latter exhibiting an influence that has been observed in many different national and historical settings, such as analysed in the USA by Siegel and Rigsby (1998). The main internal factor contributing to the departmental level successes or failures appears to have been university and business school management strategies. These drove teaching innovations, use of technology, accommodation and international activities. Notably, close cooperation between the accounting educational and professional bodies appears to have been a key factor in the evolution of this accounting department's strategies. This was evidenced for example in the early days by the success of Robinson's classes (late 1930s), and the later sandwich year programme (commenced in 1972). Innovation and commitment to industry engagement practices by such an accounting department, forms an important part of the overall picture of its teaching strategy.

This study also reflects, at the institutional level, the impact of the Australian Government's closing down of the former binary divide between research-teaching focussed traditional universities and predominantly teaching focussed former colleges of advanced education. This prompted institutions such as RMIT to adopt transitional strategies as they moved towards university status, adjusting their strategies and profiles to embrace both teaching

and research agendas. Binary divide establishment (1965) and its collapse (1987) seems to have been associated with an objective of boosting economic growth in Australia through increasing the number of qualified graduates (Fleisher *et al.*, 2011). One key apparent driver of the unification of the Australian higher education system appears to have been a concern for Australia to compete globally (Pick 2006). In response, RMIT appears to be the first Australian university to adopt an explicit international strategy offering the delivery of teaching programs off-shore, and encouraging active participation in international research, and curriculum design (Cooper 1994).

At the micro-level, the RMIT case of the business school accounting area has provided a grass roots departmental level example of the impacts of and responses to government triggered moves to shift university (and business school) focus towards internationally marketing their products. This involved a gradual shift towards the commercialisation and corporatisation of universities. That phenomenon has been discussed in the education, management and accounting research literatures largely at the macro-institutional level. However what this study presents is an historical analysis of the early stage changes as experienced at the departmental level within a higher education institution. Notably in the RMIT accounting department case, the early stage changes exhibited a two speed transition. This transition process reveals a continued commitment to a strong teaching focus, sponsored by both the department's historical focus and culture, and by the new pressures for international program delivery and growth in student numbers recruited. Indeed we have uncovered evidence of an upsurge in new educational program and delivery innovations and strategies, most of which endure within this institution to the present day. Many of these educational strategies arguably were also later adopted by the traditional pre-binary divide universities, reflecting their incorporating the influence of the former CAE sector into their missions. On the other hand, as revealed in this study, research was much slower to be embraced as a central mission and strategy by the RMIT Accounting Department. Contrary to any expectation that striving towards university status would have prompted rapid and significant new commitments to research, this department maintained its teaching mission focus and only slowly began to lay elementary foundations for a much later transition to incorporating a major research focus into its mission. Thus from a historical perspective, the notion of transitional periodisation requires a much longer timespan focus to incorporate the full effects of external and internal forces for change.

## Notes

1. "the catchcry was 'technical', but the essence of the role, and the reason for precocious success of the college, was social opportunity rather than technical education... the chances offered by such institutions as the working men's college for women and poor young people to escape the sweatshops and gradgrinds were probably as important as the factory Acts and wages boards" (Murray-Smith and Dare 1987, p. 34 ).
2. The data in this section are derived mainly from *The Tech: a centenary history of the Royal Melbourne Institute of Technology* (Murray-Smith and Dare 1987)

3. The College underwent a series of name changes: in 1934 Melbourne Technical College (incorporating the Working Men's College); 1954, Royal Melbourne Technical College; 1960, Royal Melbourne Institute of Technology (RMIT), and the University status is granted in 1992.

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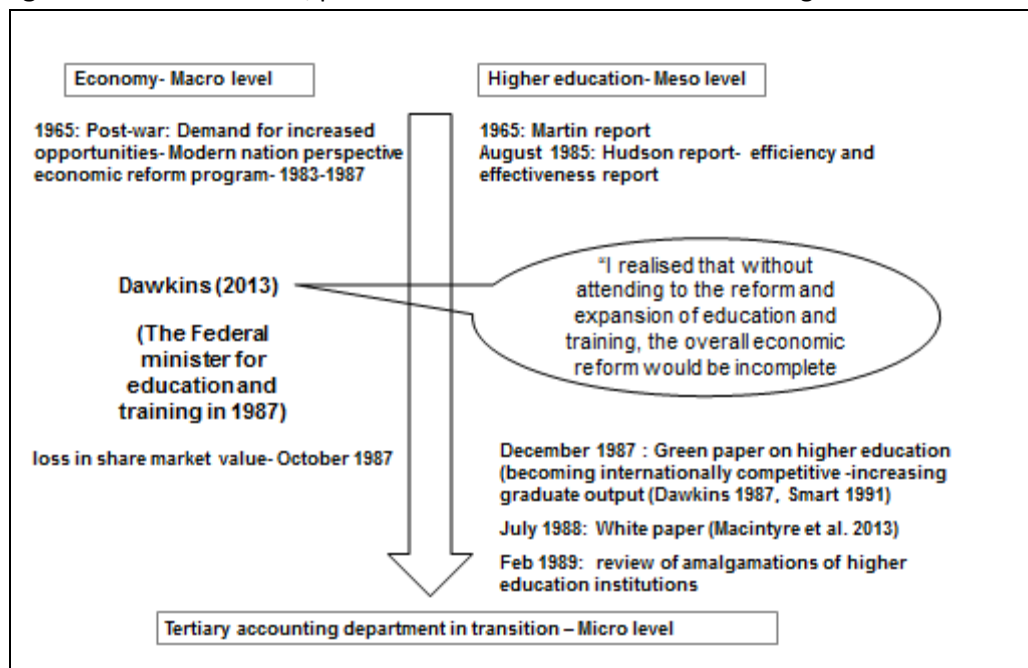
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**Figure 1** Socio-economics, political and historical interactions during the transition



**Table 1** Historical documents

Type of document	NO of documents	Years covered
The Working Men’s College- Prospectus	11	1901-1904/14/18/20
The Melbourne Technical College- Prospectus	3	1936-37/1942-3
The Melbourne technical college- letters	5	1947-53
Royal Melbourne technical college- letters	5	1958-59
The Royal Melbourne Institute of Technology: Bachelor of Business (B.BUS.), in Accountancy; Proposal and approval letters	2	1970
Department of Accountancy Studies Annual Reports/ Faculty of Business handbooks	24 handbooks/ annual reports	1974- 1997
Letter referenced to the Commonwealth Green Paper on Higher education	1	1987
Royal Melbourne Institute of Technology: Higher education restructure proposal letters	5	1989
Phillip Institute of Technology letter	1	1989
Ballarat College of advanced Education and the future	5 Pages	1989
Latrobe University letter	1	1989
Royal Melbourne Institute of Technology: Statement on the implementation processes for higher education restructure	1	1989
Task Force on Amalgamations Interim Report	1 (16 pages)	1989
Dawkins report		1989
Review of the accounting discipline in higher education (Mathews report)- letters	6 pages	1989
Review of the accounting discipline in higher education (Mathews report)- letters	2 pages	1990
Review of the accounting discipline in higher education (Mathews report)	17 pages	1990

**Table 2 Staffing**

Year	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Head of Department	1	1	1	1	1	1	1	1	1	1	1	1
Associate Professor	-	-	-	-	-	-	-	-	-	-	-	-
Adjunct Professor	-	-	-	-	-	-	-	-	-	-	-	-
Principal lecturers	-	2	2	2	2	2	2	1	2	2	2	2
Senior lecturers	7	8	9	9	9	8	10	6	6	6	5	5
Lecturers	14	21	19	19	19	25	22	14	15	17	13	13
Research officer	-	-	-	-	-	-	-	-	-	-	-	-
Total	22	32	31	31	31	36	35	22	24	26	21	21
Tutors	4	-	2	3	6	8	8	4	4	1	N/A	N/A
Year	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Head of Department	1	1	1	1	1	1	1	1	1	1	1	1
Associate Professor	-	-	-	-	-	-	-	-	2	2	2	2
Adjunct Professor	-	-	-	-	-	-	-	-	1	1	1	1
Principal lecturers	2	1	3	3	3	4	4	3	2	2	1	1
Senior lecturers	5	4	5	6	8	7	7	8	6	7	7	7
Lecturers	14	16	11	15	14	14	12	12	20	19	22	18
Research officer	-	-	-	-	-	-	-	-	2	1	1	1
Total	22	22	20	25	26	26	24*	24	34	33	35	31
Tutors	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\*37 part-time staff members are acknowledged in the 1992 annual reports.

1974-1980: economics is a part of department of accountancy: lecturers are divided into accountancy lecturers, business law lecturers, economics and secretarial studies lecturers.

1981-1983: lecturers are divided into accountancy lecturers, business law lecturers and secretarial studies lecturers.

1984-89: lecturers are divided into accountancy lecturers, business law lecturers.

1990 onwards: only accounting lecturers in accounting department.

**Table 3 Staff qualifications**

Year	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
PhD	-	-	-	-	-	-	-	-	-	-	-	-	-
CPA or (Equivalent)	12/27 (FASA)*	11/28	7/22	10/32	11/31	11/31	9/31	9*/36	11*/35	10*/22	11*/24	12*/26	13/21 (AASA)
Year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
PhD	-	-	-	-	-	-	-	-	-	2/34	2/33	2/35	2/31
CPA or (Equivalent)	11/21 (AASA)	13/22	12/22	11/20	14/25	16/26	17/26	17/24	17/24	17/34	25/33	19/35	16/31

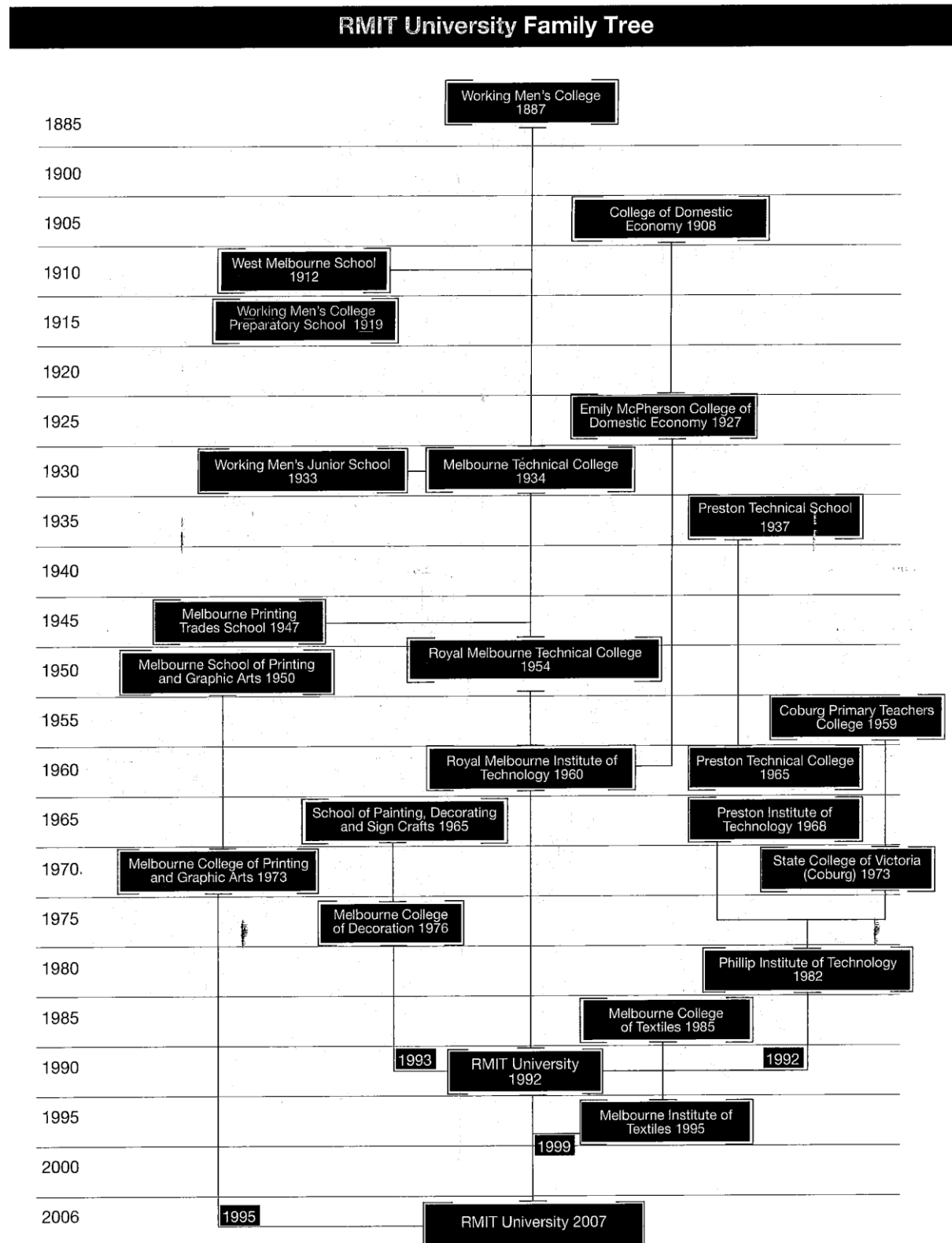
\*excluding the TTTC qualification for secretarial studies

**Table 4 Profession and Industry Visitors to RMIT Accountancy Department, 1979-80**

1979	1980
Mr. Kevin Fitzgerald ) - Australian Accountancy Mr. Warren McGregor) - Research Foundation Mr. Geoff Vincent - Australian Society of Accountants Mr. Eric Easton - Coopers and Lybrand Mr. John Spence - Arthur Yoting and Co. .Mr. David Boymal - Arthur Young and Co. Mr. Keith Alfredson - Arthur Andersen and Co. Mr. R. Sanderson - Peat , Marwick and Mitchell.	Mr. John Spence - Arthur Young and Co. Mr. David Boymal - Arthur Young and Co. Mr. Keith Alfredson - Arthur Andersen and Co. Hr. R. Sanderson - Peat Marwick and Mitchell Hr. Grant Gay - Peat Marwick and Mitchell Mr. Hugh Parkes - Arthur Young and Co.

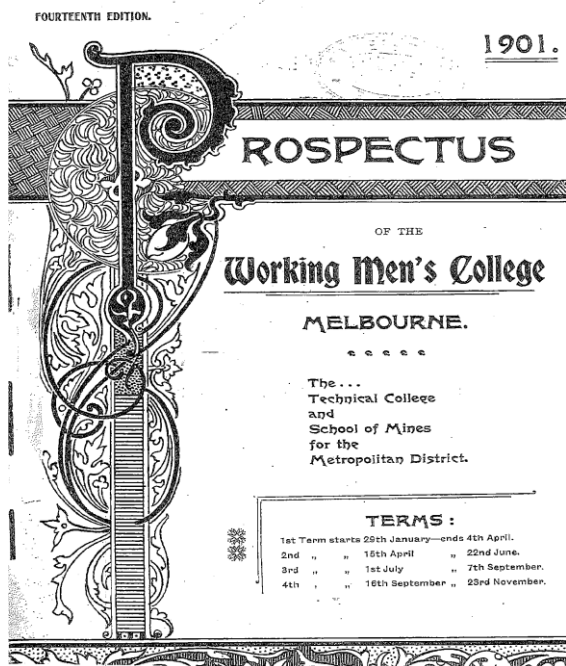
Appendices

Appendix 1 RMIT University Family tree



Source RMIT University website (<http://mams.rmit.edu.au/4kqwd5k658oj.pdf>)

Appendix 2 Working Men's College Prospectus 1901



Appendix 3 Working Men's College Prospectus 1902

