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## **A case study in the failure of graduate attributes in accounting education**

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This paper addresses the controversial issue of delivering graduate attributes in professional programs. The tensions between an institution's desire for revenue, accreditation requirements for technical knowledge and employer needs for behavioural and higher order cognitive skills are explored through an Australian postgraduate accounting program. Content analysis of program documents is combined with a student survey to find that program and course outcomes align closely with students' perceived outcomes but largely ignore the graduate attributes required by the profession and more recently, government. The analysis provides a platform for faculty and their institutions to decide on the future directions of such programs.

**Keywords:** graduate attributes, accounting education, master of professional accounting

### **Background**

As one of the reviewers of this paper commented, there is nothing original nor surprising about this paper. We agree, but also think there is something powerful about reporting what we sometimes know but cannot pin down or would rather not know. The paper and the research presented provide a detailed analysis of a professional accounting program in terms of its ability to deliver the attributes required by professional education, employers and now government imposed standards. There are many examples of best practice and guidelines on how to implement improved practice, but few examples of an accounting program that is 'ordinary' practice. We make no claim to our case study being typical, though comments from colleagues in other universities lead us to suspect our program and experience will resonate with many academics in accounting and other professional fields of study. As such, we thank the reviewer for allowing us to see the value of the paper. The aim of our research was to review a postgraduate accounting program using content analysis and a student survey to ascertain the degree to which the program produced graduates with skills required by the profession. Although we found strong alignment between documented outcomes, assessments and student perceptions, none of these was aligned to professional expectations. The paper begins with a background to recent developments in accounting education and an overview of graduate attributes and accounting education. Following this is an explanation of

the methods and research findings. The final section provides a brief analysis of the results and the implications for professional programs.

### **Development of accounting programs to meet occupational shortages**

Australia is experiencing a shortage of practicing accountants and a surplus of accounting graduates – a circumstance that is blamed on the failure of a variety of institutions and stakeholders to adequately prepare graduates for employment. Immigration laws, professional accounting bodies, employers, university managements, accounting educators, and international students have all come under attack for their role in creating and sustaining this situation. The links between immigration laws and higher education are both controversial and important to the future of higher education income from international students. Discrepancies between graduate attributes desired by employers and produced by universities have been at the core of developments such as the Australian Quality Framework (AQF) and its proposed administrator, the Tertiary Education Quality and Standards Agency (TEQSA). International students, although an established stakeholder in higher education, in many ways remain on the fringe of the system.

Increased demand for accountants in Australia started in the early part of this decade with the introduction of globalised accounting standards and significant regulatory reform alongside an exodus of practicing accountants through retirement and emigration (Wright & Chalmers, 2010). The Government reacted to the subsequent skills shortage by including accountants on the Migration Occupations in Demand List (MODL) in 2004. This change created an immediate demand from international students for accounting courses, especially for postgraduate conversion programs, such as the Master of Professional Accounting (MPA), to gain Australian permanent residency. Universities and their business schools were quick to respond to the opportunity presented by immigration changes: between 2005 and 2008 postgraduate accounting programs multiplied throughout Australian universities. To appeal to an international postgraduate student market, these programs were typically of shorter duration with half the number of courses compared to undergraduate accounting programs. The programs have been highly successful in attracting international student revenue but just as unsuccessful in addressing the skills shortage in the accountancy profession. As revenues from student fees soared, so did staff-student ratios, teaching workloads, casual academic appointments and student diversity (Wright & Chalmers, 2010; Parker, 2010). Despite record numbers of graduates from these programs, the shortage of professional accountants continues as employers, seemingly, are reluctant to employ international graduates, especially from professional accounting programs (Watty, 2007; Birrell & Healy, 2008; Poullaos & Evans, 2008; James & Otsuka, 2009).

### **Graduate attributes and accounting education**

In Australia, the general controversy over the relationship between competency standards and university education (Cranmer, 2006) has resulted in a national framework of competencies, the AQF (AQF Council, 2011), and the introduction of competency based discipline standards for which accountancy standards were among the first disciplines to be developed (Freeman & Bell, 2010). Multiple listings of necessary skills or attributes can be condensed into two broad categories: cognitive and behavioural. Cognitive skills refer to technical knowledge, expertise and ability while behavioural skills refer to personal characteristics and behaviours (Hodges and Burchell, 2003). Among the most commonly cited graduate skill

deficits are the cognitive skills of problem solving and judgement and the behavioural skills of communication and teamwork (Hancock et al., 2009).

In accounting education, the 'skills gap' has been articulated and studied over 20 years since the government first commissioned a report into accounting education (Matthews, Jackson & Brown, 1990). The report highlighted the deficiency in communication and other behavioural skills among accounting graduates and urged changes to curricula and teaching methods to embed the appropriate skills. The same deficiencies and dilemmas continue to be identified (for example, Jackson et al., 2006; Birrell, 2006; Freeman et al., 2008; Hancock et al., 2009). While some point to educators' failure to keep pace with global changes in the nature of the profession (Kavanagh & Drennan, 2008), others point to changes in the higher education system stifling educational change (Parker, 2010). Research on graduate attributes has grown exponentially, including detailed reports, examples and guidelines, often funded by the Australian Learning and Teaching Council (for example, Jackson et al., 2006; Hancock et al., 2009; O'Connell, 2010; Vu, Rigby & Mather, 2011). The availability of this literature plus over two years of consultation to develop national standards for accounting (Freeman & Bell, 2010) appear to have resulted in some improvements to embedding higher order cognitive and behavioural attributes into accounting programs (Vu et al., 2011). However, there remain significant barriers to the adoption of new curricula and methods that stem from accounting education having become a business in itself whereby revenue from student fees is increased through lowering entry criteria and developing market based programs while expenses are minimised through high staff-student ratios, employment of flexible teaching labour and reduced support for teaching and learning (Freeman et al., 2008). Ironically the urgent calls for greater emphasis on graduate attributes, particularly communication and teamwork, come at a time when the population of Non-English Speaking Background (NESB) accounting students is at record levels in market driven MPA programs, posing many challenges beyond embedding attributes.

The skills gap in accounting is public knowledge, attracting ongoing political and media attention focused on its 'unemployable' international graduates. Although government and universities have held out the promise of permanent residency for these students, their employment outcomes are poor with only 35% being employed in accountancy after 18 months of education in Australia (Arkoudis et al., 2009). The most commonly cited barrier to employment is a lack of English language proficiency (Birrell, 2006; Watty, 2007), however, this has also been construed as an excuse for racism in recruitment practices (James & Otsuka, 2009). Issues of language proficiency aside, other reasons behind the failure to embed behavioural skills are circular and self-perpetuating. High numbers and percentages of NESB students in MPA programs are blamed for diluting emphasis on anything other than numeric skills to allow students to pass (Birrell, 2006). This not only lowers the standard of accounting education (Birrell & Healy, 2008; McGowan & Potter, 2008) but avoids the development of behavioural skills required for employment. In addition to the nature of the students, accounting educators are reluctant to take on additional unrewarded duties such as engaging in non-traditional methods of teaching and assessment (Watty, 2007; O'Connell, 2010).

The problem of inappropriate assessment regimes discouraging of behavioural and higher order cognitive skills might be entrenched in accounting education (Vu et al., 2011) or it might be a problem for which the profession itself is to blame. The Institute of Chartered Accountants Australia (ICAA) and the Certified Practising Accountants (CPA) are the main professional accounting bodies in Australia. Until 2010, they have jointly accredited

university accounting programs. On one hand these bodies advocate the need for greater attention to graduate attributes in addition to technical knowledge, though on the other they set accreditation standards requiring a minimum number of technical courses and mandate a minimum of 50% of invigilated assessment. Although they publicly advertise 30 necessary graduate attributes, their own admission criteria are based on examinations predominantly focused on technical knowledge (CPA, 2009).

## Research questions

Given the apparent failure of MPA programs to deliver employable graduates, this study investigates a single MPA program to discover:

1. the extent to which stated graduate attributes, course learning outcomes and course assessments reflect a balance of cognitive and behavioural skill development
2. the extent to which students' perceptions of the program and their learning outcomes reflect the documented outcomes and
3. the extent to which both of the above align with necessary professional attributes

## Method

The study was carried out at a regional Australian university, with a satellite campus in a major capital city. Following the financial success of similar programs offered by other universities, the university was among the last to offer an MPA, commencing in late 2008 and taught across both campuses. The program consisted of 12 compulsory courses selected to meet professional and skilled migration accreditation requirements.

### Analysis of graduate attributes, course learning outcomes and assessments

A content analysis of the MPA Graduate Profile and the course outlines for all 12 courses was undertaken by a non-accounting member of the research team and a research assistant. Because certain learning outcomes and assessments were changed between offerings of the same course, the outlines of 34 offerings on the regional campus from September 2008 to March 2011 were analysed. Only written words in relevant documents were taken into account without consideration of how individual lecturers interpreted them. Graduate attributes and learning objectives were categorised as either cognitive or behavioural and assessment items were similarly categorised according to the nomination in the course outline.

First, cognitive attributes were identified using the cognitive dimensions of Krathwohl's (2002) revision of Bloom's Taxonomy of educational objectives. This particular taxonomy of cognitive dimensions was chosen because of its relative simplicity for identifying various cognitive dimensions in hierarchical order of complexity. The six dimensions in ascending order with the relevant verbs in parentheses are: knowledge (remember); comprehend (understand); application (apply); analysis (analyse); synthesis (solve/create); and evaluation (evaluate/judge). Key verbs in the Program Graduate Profile and course learning outcomes were matched to the verbs used in the taxonomy. Verbs used in this way are important indicators to students of learning expectations and provide the opportunity to align outcomes with learning activities, especially if teachers and students have common understanding of their meaning (Vu et al., 2011). Stated attributes and learning outcomes were allocated to one of Bloom's six cognitive dimensions, noting the different verbs used in different courses or different offerings of the same course. Additionally, because lecturers are required to nominate learning outcomes for each assessment item, we were able to categorise assessment

items according to the same taxonomy, even when the reviewers were not convinced that the nomination of a particular learning outcome to a particular assessment item was always appropriate.

Second, behavioural attributes were categorised according to the three attributes identified by Hancock et al. (2009) as the most commonly cited by employers as the most desirable in graduates: communication (written and oral); teamwork and self management/reflective learning. Similarly to cognitive dimensions, behavioural attributes were identified through the documented graduate attributes, learning outcomes and assessment items. Table 1 summarises the verbs used in course outlines to describe learning outcomes and the cognitive dimension to which they were allocated.

**Table 1: Allocation of stated verbs to cognitive and behavioural categories**

Attribute Category	Verbs Stated in Learning Outcomes
Knowledge	Write, list, label, name, state, define, access, identify*
Comprehension	Explain, summarise, paraphrase, describe, illustrate, identify*, understand, interpret, demonstrate appreciation, demonstrate understanding, demonstrate awareness, exhibit appreciation, exhibit understanding, exhibit awareness, recognise, restate, recount, comprehend,
Application	Use, complete, compute, solve, demonstrate, apply, construct, employ, plan and construct, calculate, report, prepare, assign, perform, exhibit, select and demonstrate, utilise,
Analysis	Analyse, categorize, compare, contrast, identify*, separate, examine, investigate, discuss, review, distinguish, assess
Synthesis	Create, design, hypothesize, invent, develop, formulate, synthesize, resolve, problem solve.
Evaluation	Judge, recommend, critique, justify, critically appraise, critically evaluate, critically examine, evaluate, demonstrate evaluative understanding
Communication	Effective written communication

\**Identify* is used in at least three different ways so that further examination of assessments was needed to provide correct categorisation.

### Student survey

The study relied on responses to selected questions from a broader survey of MPA students in 2010. The population of 102 students enrolled in MPA courses in August 2010 were invited to participate in the study, including those who had graduated a month prior. The response rate was 70 percent (71 students). As can be seen from the participant characteristics summarised in Table 1, 86 percent of the sample comprises international students, and 84 percent are from NESB.



**Table 2: Participant characteristics (No. = 71)**

Characteristic	Category	Percent of Respondents
Gender	Male	60
Age	21-25 years	55
Nationality	Chinese	66
	Australian	14
	Other	20
First Language	Not English	84
Work Experience	0-2 Years	58
Area of Previous Qualification	Accounting or Business	73
Highest Qualification	Master	20
	Bachelor	61
	Diploma/other	19

The survey instrument was closely adapted from the Australasian Universities Survey of Student Engagement (AUSSE) that is used with both postgraduate and undergraduate students (ACER, 2010). The AUSSE survey was chosen because it is widely accepted and used as a benchmark within the Australian Higher Education Sector. It also covers both individual student behaviours and attitudes to teaching and learning, allowing us to capture information about students and their perceptions of teaching processes and outcomes. The survey scales have been well tested and validated (Coates, 2010). The resultant 41 item questionnaire was divided into five sections: background (16 items); learning experiences (8 items); off-campus experience (6 items); general university experience (9 items); and intentions post graduation (2 items). Responses from the second section, learning experiences, were employed for this paper. The survey was designed as an online survey but was also made available to students in hardcopy. The survey was open for three weeks' during which time one reminder was emailed to the students.

Descriptive and comparative statistics are used to report results. Comparisons are made between the data from our sample and results of the 2010 postgraduate coursework survey (POSSE) of 47,614 students from 15 universities in Australia and New Zealand (ACER, 2011). Our student responses were compared with the responses from POSSE across all fields of study as well as responses limited to students in the Management and Commerce field.

## Results

The results of the content analysis of graduate attributes, learning outcomes and assessments are presented followed by the results of the student survey. As can be seen from the summary of content analysis in Table 3, there is a strong concentration on, and alignment with, cognitive rather than behavioural skills for both learning outcomes and assessment. This concentration is further reflected in student perceptions of the program.

**Table 3: Summary of categorisations of graduate attribute, learning outcome and assessment by attribute type**

<b>No of Courses = 12 No of offerings = 34</b>	<b>Cognitive</b>	<b>Behavioural</b>
<b>Graduate Attributes (9)</b>	100%	0%
<b>Learning Outcomes (109)</b>	95% (104)	5% (5)
<b>Assessments (175)</b>	92% (161)	8% (14)

**Analysis of program graduate profile, learning outcomes and assessments**

First, the seven attributes stated on the Program Graduate Profile are confined to two cognitive skills, comprehension and application. The seven attributes contain nine verbs to indicate what skills and knowledge graduates will have attained on completion of the program. The verbs used to describe the attributes and their frequency are as follows: understand (2); apply (2) demonstrate competence (1) demonstrate knowledge (3); demonstrate awareness (1). When categorised into Bloom's revised Taxonomy, the program attributes fall into two lower levels of the hierarchy: comprehension (7) and application (2). There were no behavioural attributes listed in the graduate profile.

Second, an analysis of 109 learning outcomes generally reflects the program profile. Of the 104 learning outcomes categorised as cognitive, 76 percent were among the three lower levels of cognitive dimensions, especially comprehension (53 percent) and application (22 percent). The one behavioural dimension was written communication. Table 4 summarises the categorisation of stated learning outcomes.

**Table 4: Types of cognitive and behavioural attributes by learning outcome and assessment**

<b>Cognitive Attributes</b>		<b>Learning Outcomes % and (no).</b>	<b>Assessments % and (no)</b>
	Knowledge	1% (1)	2% (3)
	Comprehension	53% (55)	39% (62)
	Application	22% (23)	20% (33)
	Analysis	14% (15)	17% (27)
	Synthesis	4% (4)	6% (10)
	Evaluation	6% (6)	16% (26)
	Totals	100% (104)	100% (161)



<b>Behavioural Attributes</b>			
	Communication Written	100% (5)	100% (14)
	Communication Oral	0	0
	Teamwork	0	0
	Self Management	0	0
	Totals	100% (5)	100% (14)

Third, across the 34 course offerings there were 175 assessment items, of which less than 92% (161) were assessing cognitive skills. Among the 161 assessments for cognitive skills, almost half were exam or test based in line with accreditation. Within the various types of assessments, again the emphasis was on comprehension (39 percent) and application (22%). See Table 5 for the type and frequency of assessments. Despite the use of groupwork assignments in several courses, there were no references to teamwork or interpersonal skills in either the course outline or marking criteria. An oral presentation or orally based assessment was included in one course but without a related learning outcome.

**Table 5 Assessment Type and Frequency**

<b>Assessment by type and (number)</b>	<b>Percentage</b>
Examination (61)	35
Written Assignment – Individual (49)	28
Written Assignment – Group (26)	15
Multiple Choice Questions (22)	13
Participation (13)	6
Oral Presentation – Group (4)	2.5
Practice Exercises (1)	.5
Total (176)	100

### **Student survey results**

To understand the extent to which students perceptions of the program outcomes accord with the program and course outcomes, we examined responses to questions on sources of learning, perceptions of program emphases (cognitive dimensions) and program contribution to knowledge, skill and personal development (behavioural and general attributes).

### *Sources of learning*

A choice of 17 sources of learning was presented and participants asked to indicate how much they learnt from each source. By far the most learning was from textbooks (75%) followed by: case studies (67%); calculations (62%); essays and short answer questions (59%) and multiple choice questions (54%).

### *Perceived program emphasis on learning outcomes*

Respondents were asked to rate what they considered to be the program emphasis on five cognitive dimensions. On all but one dimension, knowledge/comprehension, our respondents' ratings were well below those of from the POSSE survey, both for all fields of study and for management and commerce only. As Table 6 demonstrates, the highest ratings were given the the lower order dimensions, including having the highest comparative rating for the lowest order dimension, knowledge/comprehension represented by an emphasis on memorisation.

**Table 6: Perceptions of program emphasis on cognitive learning outcomes**

<b>How much do your courses emphasise the following activities?</b>	<b>Cognitive Dimension</b>	<b>MPA % response*</b>	<b>POSSE M &amp; C % response*</b>	<b>POSSE All Fields % response*</b>
Analysing basic elements of an idea, case study or theory	Analysis	65	85	85
Applying theories or concepts to practical problems or in new situations	Application	59	78	79
Memorising key facts, ideas or methods from your study	Knowledge/comprehension	59	53	42.5
Synthesising and organising ideas, information or experiences into new, more complex interpretations and relationships	Synthesis	50	76	79.5
Making judgements about information, arguments or methods	Evaluation	43.5	74.5	76

\*Responses are those given as *Very Much* and *Quite a Bit*

### *Program contribution to behavioural and general attributes*

Compared to the POSSE results, MPA respondents' ratings on behavioural and general attributes (refer Table 7) are lower on four of the six factors: written and oral communication, problem solving and critical thinking. The rating for teamwork, although lower than the management and commerce ratings are higher than for all fields, possibly demonstrating a greater emphasis on teamwork in business courses generally. The only attribute on which our sample was higher than the sector was self understanding which may reflect the experience of international students in a foreign culture.

**Table 7: Perceived Program Contribution to Behavioural and General Attributes**

<b>To what extent do your studies contribute to your knowledge, skills and personal development?</b>	<b>Attribute</b>	<b>MPA % response*</b>	<b>POSSE M &amp; C % response*</b>	<b>POSSE All Fields % response*</b>
Thinking critically and analytically	Critical Thinking	71	78.5	79
Understanding yourself	Self Mngt	65	60.5	56.5
Working effectively with others	Teamwork	56.5	63	54
Writing clearly and effectively	Communication	53	65.5	66.5
Speaking clearly and effectively	Communication	50	55	52
Solving complex, real-world problems	Problem Solving	45.5	60	57

\*Responses are those given as *Very Much* and *Quite a Bit*

## Discussion

Returning to our original three questions, the extent to which the program and course outcomes reflect behavioural skills and higher order cognitive dimensions, the extent to which student perceptions of learning outcomes reflect the program and course outcomes, and the extent that the results of both or either of these reflect the required professional attributes for employment, it is clear that: the curricula is the result of a narrow interpretation of accreditation guidelines; the program, its course outcomes and assessment all fail to reflect higher order cognitive dimensions or behavioural skills; and student perceptions reflect the limitations of the program. If all or most MPA programs are similar to this, then it is not hard to understand why a shortage of accountants and a surplus of accounting graduates exists. On a more positive note, the strength of the demonstrated alignments and misalignment provide a clear basis on which to revise the program if that is the desired goal.

First, the limited number of courses in the MPA program results in an exclusive focus on technical and legal knowledge as a consequence of meeting minimum accreditation requirements for curricula content and assessment. While it may be praiseworthy that course learning outcomes closely align with their graduate profile, neither the profile nor the course learning outcomes give due recognition to professional attributes outside of knowledge and application. It is out of line with twenty years of reports on accounting education and with the widely publicised standards for accounting education. In addition to the reports and standards, the substantial presence of international NESB students would indicate the need for a greater rather than lesser emphasis on communication skills. Second, student experiences generally reflect the program emphasis on lower order cognitive dimensions. The higher order cognitive dimensions of evaluation, synthesis (creation/problem solving) received the lowest student ratings in line with the paucity of formal learning outcomes allocated to these skills. Behavioural skills, with the exception of 'self understanding', are clearly not translating to students. Students correctly judged that their program contributed little to the development of these important attributes. Insight into the main source of learning, textbooks, further confirms a program focus on lower order cognitive skills.

The contribution of this paper has been to describe a realistic means of reviewing a professional program against the needs of the profession. It is not a quality assurance exercise, indeed if it were, it would probably score highly because of the close alignment between stated goals and actual outcomes. The analysis provides a reality check for decision

making by faculties and their institutions. In the case of the MPA, revision of the program to align with professional attributes will require overcoming the obstacles associated with being a market driven, institutional ‘cash cow’ subject to severe resource constraints. The threats of more stringent immigration laws and higher entry requirements for professional membership are already dampening demand for accountancy programs. If the effect of lesser demand is to either vacate the field or engage in greater competition for fewer students by producing ‘employable’ graduates, then, ironically, the latter effect might result in greater resources to affect change. In either case, and in view of the evidence produced in this paper, it is not sustainable to maintain the status quo.

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