

# Challenging Stereotypes: International Accounting Students in Australia

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Students come to Australia for many and varied reasons, including the possibility of immigrating to Australia on completion of studies. Some programs of study are given higher priority for immigration than others and are thus popular among those hoping to immigrate. The master of professional accounting (MPA) is perhaps the most well-known of these programs, as the majority of its students are allegedly more interested in gaining permanent residency than becoming practicing accountants. Concerns over the quality of this program, its graduates, and its impact on the reputation of Australian higher education have been expressed in the media and in scholarly journals resulting in a stereotype of international postgraduate students as being motivated by immigration and without interest in accounting or engagement in learning. However, little has been done to investigate the experiences and perceptions of the students themselves. The objective of this paper is to more closely examine the motivations and learning behaviors of MPA students in order to test the accuracy of the stereotype. A population of postgraduate accounting students from an Australian university was invited to respond to an anonymous questionnaire survey adapted from the Australian Universities Survey of Student Engagement (AUSSE) to gain an insight into student engagement with learning. The results of this paper demonstrate that motivation is not relevant to learning engagement. The authors find a cohort of students spending many hours in study and facing barriers to learning because of poor English skills. Such findings do not accord with the stereotypical portrayal of international MPA students but lead to questions about the institutional motivations, the nature of accounting education, and English language entry standards and language support.

*Keywords:* accounting education, immigration, student engagement, student motivation

## Introduction

Links to immigration, demand from international students, and a failure to correct shortages in the accounting profession resulted in a postgraduate conversion program, the master of professional accounting (MPA), being the subject of controversy in Australia. The program has come under fire on a number of fronts: student and university motivations, learning styles and lessening standards, and poor language ability and employment outcomes. While some attribute poor quality outcomes to misdirected student motivation, namely, a focus on permanent residency rather than a career in accountancy (Baas, 2007; Jackling, 2007), others point to universities which are desirous of international student fees without regard to educational standards

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(McGowan & Potter, 2008). Different learning styles among international students are linked to decreases in the quality of both accounting education and accounting graduates (Burch, 2008; Nagy, 2008). And finally, English language competency among accounting students has a major impact on learning outcomes and is a source of frustration for students, teachers, and employers (Jackson, Watty, Yu, & Lowe, 2006). For whatever reason, a consensus is forming that the quality of MPA graduates and educational standards have declined, and this is most clearly demonstrated by the ongoing shortage of professional accountants, despite a surplus of MPA graduates (Watty, 2007; Birrell & Healy, 2008). Responsibility for this failure is increasingly attributed to a stereotyped MPA student whose only concern is to immigrate to Australia and who has little or no interest in the accounting profession. The objective of this paper is to more closely examine the motivations and learning behaviors of MPA students to test the accuracy of this stereotype.

Based on a survey of students enrolled in an MPA program at a regional Australia, this paper examines the link between motivation and engagement in learning. The survey was the first phase in a research project aiming to better align curricula and teaching with graduate attributes required by the university and the profession. The study was motivated by MPA student program evaluation, results of which indicated that the MPA students, compared with other students in postgraduate business programs, were performing poorly and were also dissatisfied with the program. This raised questions about whether the outcomes were due to the nature of the students or the program content and teaching. As the student cohorts were similar across all business programs and the only distinguishing feature of the MPA program was its link to immigration, the authors were tempted to accept the stereotype and blame inappropriate student motivation for the poor outcomes and evaluations. On reflection and in consideration of the alternate assumption that “disparate student outcomes often arise from institutional practices, not student deficiencies” (Kezar, Glenn, Lester, & Nakamoto, 2008, p. 126), the authors decide to test the propositions that motivation to immigrate negatively affects academic learning and that international students, especially Asian students, do not actively engage in learning. This paper begins with a review of literature on MPA programs, student motivation, learning engagement, and English language. This is followed by a background of the program under study and an explanation of the method. Findings of the study allow the authors to see a picture of an MPA student quite different from the stereotype developed in the literature. This paper concludes with a discussion of the results and their implications for practice and future research. By questioning common assumptions, this paper encourages readers to go beyond stereotypes to question the effectiveness of accounting education and the motives of higher education institutions.

### **Literature Review**

Increasing demands 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). Government reacted to the subsequent shortage of skills by including accountants on the Migration Occupations in Demand List (MODL) in 2004 which immediately created a demand among international students for accounting courses, especially for postgraduate conversion programs, such as the MPA, as such courses would help attain permanent residency in Australia. Postgraduate accounting programs mushroomed throughout Australian universities between 2004 and 2008, but caused significant costs to students and educators and seemingly without benefits to the profession. Staff-student ratios soared as did teaching workloads, casual academic

appointments, and student diversity (Wright & Chalmers, 2010; Parker, 2010). Meanwhile, the shortage of professional accountants has remained, as employers are reluctant to employ international accountancy graduates, especially those from postgraduate conversion courses (Watty, 2007; Birrell & Healy, 2008; Poullaos & Evans, 2008). While the accounting profession emphasizes the need for accounting graduates to have skills over and above technical skills, especially communication skills (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009), accounting educators find difficulty in accommodating these demands even within 3-year undergraduate programs (Cappelloto, 2010). This difficulty is compounded in postgraduate conversion programs that comprise a greater proportion of students with poor English language proficiency and are of half the duration (and content) of undergraduate programs (Evans, 2010). Most educators are caught in a dilemma between promises of employment and residency implied by government policies and university recruiters and the knowledge that few graduates will actually obtain employment after completion of the MPA conversion programs. For Poullaos and Evans (2008), no such dilemma exists, because the students themselves are not interested in employment as accountants, simply in obtaining permanent residency. The remainder of this section more closely examines the issues of motivation, student engagement, and English language among accounting students.

### **Student Motivation**

What motivates a student to undertake a particular program of study has been linked to their learning experiences and performances. Studies compare intrinsic and extrinsic motivations and find intrinsic motivations related more strongly to higher performance, creativity, and self-confidence (Nolen, 1988; Deci & Ryan, 1991; Ryan & Deci, 2000; Lin, McKeachie, & Kim, 2003). Researches comparing motivations between Australian and non-Australian students consistently show that international students, especially Asian students, have higher levels of extrinsic motivations (P. Smith & S. Smith, 1999). In a national study of the first-year student experience in Australian universities, over 50% of the first-year students from non-English-speaking backgrounds (NESB) cited parental expectations as the reason for selecting their programs of studies compared with 24% for non-NESB students (Krause, Hartley, James, & McInnes, 2005). Similar results have been found among accounting students. International students, on the other hand, are more likely to cite potential employment, remuneration, and compliance with parental wishes as motivations for selecting accounting (de Lange, Jackling, Phillips, & Sewell, 2010; Jackling & Keneley, 2009; Auyeung & Sands, 1997). In particular, a desire for permanent residency is identified as a major extrinsic motivation for international students to study accounting in Australia (Jackling, 2007; Birrell & Healy, 2008; de Lange et al., 2010).

Being motivated by permanent residency often implies a lack of interest in accounting and is blamed for falling standards in accounting education and the continuing shortage of practicing accountants. Jackling (2007) found that 84% of her sample of international accounting students intended to seek permanent residency and viewed the study of accounting as a means of meeting immigration requirements. An emphasis on permanent residency instead of employability is claimed to undermine the quality and reputation of Australian higher education (Birrell & Healy, 2008; Birrell & Perry, 2009). McGowan and Potter (2008) questioned whether “the quality of learning experience is pertinent for many international students, if their key objective is to achieve permanent residency” (p. 192). Similarly, Jackling (2007) made a distinction between students with an intrinsic interest in an accounting career and those with an extrinsic interest in achieving high salaries or permanent residency. She argued that the former group was more able to “recognize and solve problems at a more

complex level and develop a longer lasting knowledge of a subject than students motivated by extrinsic interests” (Jackling, 2007, p. 33). Although the research instruments employed by de Lange et al. (2010) in their comparison of international and Australian accounting students’ motivation omitted reference to permanent residency, they concluded that “Recruiting a generation of accountants motivated by extrinsic factors such as migration and financial rewards rather than a genuine interest in the accounting discipline may be a questionable strategy” (p. 18).

On the other hand, Western understandings of intrinsic and extrinsic motivations may differ from those in the East. In collectivist societies, especially those of Confucian heritage, the Western concept of “intrinsic” may be broadly construed as individualist and morally unacceptable. The highest moral duty is to honor one’s family and ancestors and to honor them by improving one’s lot in life through the attainment of higher educational and employment status (Marginson, 2011). If a Chinese student is motivated by this higher moral purpose, then whether such a motivation is “extrinsic” and “utilitarian” as conceived in the West is questionable. It may be that we are inappropriately and incorrectly attributing our own semantics and moral judgments to the motivations of these students (Ryan & Louie, 2007). Evidence that Chinese students attach greater significance to learning success for family rather than self- and the negative impact of this on academic performance is explained by Li, Chen, and Duanmu (2010), however, not in terms of lesser motivation, but in terms of the anxiety created from student concern for the family investment in their education. Anxiety in turn has been found to negatively affect academic performance (Hartnett, Romcke, & Yap, 2004).

### **Student and Learning Engagement**

Student engagement, including engagement in learning, is recognized as a critical factor in student retention and progress. Student engagement refers to a student’s “involvement with activities and conditions likely to generate high-quality learning” (ACER, 2010, p. 3) with an emphasis on how students learn. In particular, low engagement levels are a strong indicator of high attrition rates (Jackling & Natoli, 2010; Tinto, 1993). The importance of understanding student engagement is reflected in the development and widespread use of the Australasian universities’ survey of student engagement (AUSSE) to monitor trends among undergraduate students within and across Australian and New Zealand universities (ACER, 2010). The survey focuses on six areas of student engagement (active learning, academic challenge, student-staff interactions, enriching educational experiences, supportive learning environment, and work integrated learning) and five student outcomes (higher-order thinking, general learning outcomes, general development outcomes, average overall grade, and departure intention). The AUSSE survey was adapted for postgraduate coursework students (postgraduate survey of student engagement (POSSE)) and 15 universities participated in the first survey in 2010. Results from the 2010 POSSE survey show that international students have higher levels of engagement than domestic students on most measures, although the levels vary according to field of study (Edwards, 2011). Despite greater engagement, in the field of management and commerce with over 50% international student enrolments, international NESB students reported lower average grades compared with English-speaking students (Edwards, 2011).

An important sub-set of student engagement concerns learning strategy, an area of abundant literatures on cross-cultural differences. Learning strategy research among accounting students tends to view the learning strategies of Asian students as problematic, both for the students and educational standards. Memorization and reproduction as examples of surface learning strategies are often attributed to Asian students, especially

“Chinese learners” (McGowan & Potter, 2008). Burch (2008) found that many of his postgraduate international accounting students failed to demonstrate the required learning capacity during their first semester, because their “prior-learning strategies based on reproduction (led them to assume) that these strategies will work in the Australian environment” (p. 19). He further found that this type of strategy did not change greatly over the students’ program, as questioning in the form of “what do I need to remember?” appeared to exceed their interest in reflective learning and enquiry, resulting in declining overall grades (Burch, 2008, p. 19). Lecturers’ perceptions of surface learning strategies among Asian students inadvertently result in a dumbing down of the curricula and its assessment. Lecturers adapt their teaching and assessment strategies to suit the cohort of students: assessments and teaching practices that involve non-technical skill development, for instance, essay writings and presentations are replaced with tests that focus simply on technical knowledge (Birrell, 2009). However, lack of active learning strategies does not necessarily affect academic performance. While Chinese students were significantly less likely to use active learning strategies than European students, Li et al. (2010) found that learning strategies had no significant impact on performance.

The depiction of the “Chinese learner” as being passive, dependent, engaging in rote learning, and prone to plagiarism has been questioned. The deficit model of learning by Asian students was debunked by Biggs’ (1996) Asian-based research which found that Chinese students were not surface but deep learners whose lack of verbal engagement in classes did not affect their academic performances. Although similar evidence has continued to mount, it appears to be ignored by business school educators. Reasons as to why this occurs were presented by Ryan and Louie (2007) who argued that the exclusive binary logic on which the descriptions of Eastern and Western learner relied was not only false but led educators to create negative stereotypes that undermined more appropriate forms for teaching and learning. Among business school educators, unmanageable workloads, large classes of international students, and cynicism about institutional motives in recruiting international students combine to engender negative or hostile feelings toward international students and an unquestioning acceptance of negative stereotypes (DeVos, 2003; Ryan & Louie, 2007). An additional but pertinent point made by Ryan and Louie (2007) is that differences in traditional teaching methods between disciplines are possibly more important than differences between cultures in terms of learning outcomes. Indeed, in this respect, accounting education has been criticized repeatedly for its failure to develop more than technical skills in its graduates through an emphasis on assessment of knowledge rather than skill (C. Paisey & N. Paisey, 2007; Kavanagh & Drennan, 2008; Hancock et al., 2009). Various content analyses of accounting curricula documentation have demonstrated a focus on lower-order cognitive skills and test-based assessments at the expense of higher-order and behavioral skills (Bunney & Therry, 2011; Yong, Ryan, Yap, & Goela, 2011). It could be argued that teaching and assessment methods in accounting education encourage passive and surface learning.

### **English Language**

It is clear that the presence of high numbers of international students in accounting programs has impacted students’ learning and the delivery of the academic content, but whether the cause lies in student motivation or engagement is not clear. However, the impact of poor English language skills on academic standards is well-documented (Bretag, 2007; Ryan, Bhattacharyya, Goela, & Stratilas, 2011). Poor English is found to be the major barrier to learning outcomes for accounting students (Jackson et al., 2006) and to graduate employability (Watty, 2007). When a majority of students lack sufficient English language proficiency to

adequately engage in learning, there is a tendency for lecturers to simplify course content and assessment, to the detriment of both international and domestic graduates (Birrell & Healy, 2008). Some attribute this practice to institutional pressure to pass fee-paying students rather than a response to the student ability (Bretag, 2007). An English study of the differences between Chinese and other international, mainly European, business students as predictors of academic performance found that English language proficiency, especially writing ability, was the most significant predictor of academic performance (Li et al., 2010). Chinese students had poorer language skills and lower grades, despite working harder than other international students. A combination of situational factors has together created a context that threatens to undermine academic standards: the university's accommodation of language deficiencies without appropriate supports and the educators' concessions to what they perceive as the learning preferences of Chinese learners (McGowan & Potter, 2008). In sum, the literature generally paints a bleak but inconclusive picture of MPA students who are motivated by immigration not interests in accounting engage in surface learning strategies, and generally lack English language proficiency.

### Method

This section provides the background of the program, its participants, research instrument, and data collection and analysis. The study was carried out at a large regional Australian university with a satellite campus in a major capital city. Following the financial success of similar programs at other universities, this university was among the last to offer an MPA in late 2008. Students' feedbacks on the MPA program in 2009 and 2010 revealed a cohort of dissatisfied students compared with other postgraduate business programs, including the master of business administration (MBA) and other specialist master degrees. Among eight postgraduate programs, students' feedbacks on the MPA program received the second lowest rating after the finance program. In addition, the MPA attrition rates were the highest of all the eight programs, and the grade point averages (GPAs) were the lowest, especially for international students. Table 1 provides the key program statistics since the commencement of the program in 2008.

Table 1

*MPA Program Statistics by Year*

	2008	2009	2010
Enrolments	22	69	102
Gender (female, %)	77	71	58
International student (%)	50	72	80
GPA	4.21	4.06	4.27
Attrition rates	32%	27%	Not available

*Note.* The GPA is on a scale of "0" to "7", where "4" = Pass, "5" = Credit, "6" = Distinction, and "7" = High distinction.

### Participants

All students (102) enrolled in the MPA program in August 2010 were invited to participate in the study, including those who had graduated in the month beforehand. The response rate was 70% (71 students). Overall, the participants may be described as young Chinese who have previous qualifications in accounting or business, but have minimal work experience.

Table 2 provides the key statistics of the student participants.

Table 2

*Characteristics of Participants (N = 71)*

Nationality (%)	Australian	6
	Chinese	73
	Other international	21
Language (%)	NESB	89
Age (%)	21-25	56
Work experience (%)	Zero to two years	62
Highest qualification (% , prior to enrolment in the MPA program)	Master	25
	Bachelor	59
	Diploma	15
Area of qualification (% , prior to enrolment in the MPA program)	Accounting/business	73

The 11% of the sample whose first language was English are excluded from the results presented in this paper. Thus, the focus is on the 60 NESB students (89% of the total sample).

### Instrument

The survey instrument was closely adapted from the AUSSE, student engagement questionnaire used for both postgraduate and undergraduate students. The AUSSE survey (and its postgraduate equivalent, POSSE) was chosen, because it was widely accepted and used as a benchmark within the Australian higher education sector. The survey scales have been well tested and validated (Coates, 2010). Questions cover both individual student behaviors and attitudes to teaching and learning, providing information about students, teaching processes, and outcomes. Additional questions on motivation for study and English language were included in the survey. The resultant 41-item questionnaire was divided into five sections: background (16 items), learning experiences (eight items), off-campus experience (six items), general university experience (nine items), and post-graduation intentions (two items).

### Data Collection and Analysis

The survey was designed as an online survey and made available to students in hardcopies in classes and online. Sixty five percent of respondents elected to complete the survey online. The survey was open for three weeks during which one reminder was emailed to the students. Descriptive and comparative statistics are used to report results, comparison being made between the data from the sample and results from the 2010 POSSE survey for all postgraduate coursework students and the sub-group of management and commerce students. A further two-step data analysis procedure was undertaken whereby in the first step, responses to scale items by the respondents were analyzed, and in the next step, a multivariate ordinary least squares (OLS) approach was used to determine which personal attributes, including demographic, reported language ability, and motivation for study, were associated with learning experience and their significance level. The following multiple regression model was estimated:

$$\begin{aligned}
 Fli = & \beta_0 + \beta_{i1}(Age) + \beta_{i2}(Gender) + \beta_{i3}(Nationality) + \beta_{i4}(Reading) + \beta_{i5}(Writing) + \\
 & \beta_{i6}(Speaking) + \beta_{i7}(Listening) + \beta_{i8}(Work\ experience) + \beta_{i9}(Education) \\
 & + \beta_{i10}(Motivation\ of\ study\ A) + \beta_{i11}(Motivation\ of\ study\ B) \\
 & + \beta_{i12}(Motivation\ of\ study\ C)
 \end{aligned} \tag{1}$$

where:

$Fli$  = Mean total score for each of the three questions with multiple sub-questions: Factor 1 = Learning

activities; Factor 2 = Course emphasis; Factor 3 = Contribution to the development of skills and knowledge; and Factor 4 was a combination of Factors 1, 2, and 3.

*Age* = Age in years of the respondents;

*Gender* = Gender of the respondent *i*;

*Nationality* = Nationality of the participants;

*Reading* = English reading ability/level of the respondents;

*Writing* = English writing ability/level of the respondents;

*Speaking* = English-speaking ability/level of the respondents;

*Listening* = English-speaking ability/level of the respondents;

*Work experience* = Working experience of the respondents in terms of years;

*Education* = Highest educational level already attained by the respondents;

*Motivation of study A* = Intention to immigrate;

*Motivation of study B* = Employment;

*Motivation of study C* = Love/interest of accounting.

## Findings

The key findings relating to motivation and learning engagement are discussed below.

### Motivation and Learning Engagement

Among the NESB students, the most common reason to choose accounting was an interest in accounting as a career (70.5%), followed by employability (43.7%) and a pathway to permanent residency (40.8%). Because this question allowed respondents to select multiple responses, there is an overlap between categories. Responses to questions on intentions after graduation indicate that 70% intended to work as accountants and 57% wished to remain in Australia. None of these motivations was significant in any regression analysis. Hence, there is no evidence of a link between motivation and general learning engagement.

### Learning Engagement

To understand learning engagement among MPA students, the authors examine responses to questions on sources of learning, learning activities, preferred learning style, preferred teaching methods, and the program's contribution to the development of knowledge and skill.

**Sources of learning.** A choice of 17 sources of learning was presented, and participants were asked to indicate how much they learnt from each source. By far, the most source of learning was from textbooks (75%), followed in a descending order by case studies (67%), calculations (62%), essays and short-answer questions (59%), and multiple-choice questions (54%). Again, while this might reflect the nature of the students, it might also reflect the nature of accounting education.

**Learning activities.** Time spent in preparing for classes and assessments and the activities employed during this time were used to assess student engagement in learning outside the classes. More than 10 hours per week were spent in preparing for classes by 72% of the respondents, which is well above that of the POSSE (42%) for management and commerce students. Thirty five percent spend over 20 hours per week in preparation compared with 14.3% in the management and commerce in POSSE. The regression on learning activities (Factor 1) indicates that writing ability is the only significant factor (significant level = 0.021) to affect learning activities in so far as the lesser the ability, the lesser the engagement. Table 3 lists the various

learning activities in which students engage compared with the POSSE results for management and commerce. Compared with the POSSE results for management and commerce students, the sample of this paper appears more reticent to seek advice and engages in fewer presentations and group activities but prepares more drafts of assignments.

Table 3

*Learning Activities for Class and Assessments (N = 60)*

How often do you do each of the following?	Percentage of the respondents whose answers were			
	Often and very often	POSSE M&C	Never	POSSE M&C
Ask questions or contribute to discussions in class or online	26.1	54	2.2	4
Seek advice from academic staff	15.2	35.5	4.3	8
Make a class or online presentation	19.6	42.5	15.2	23.5
Prepare drafts of an assignment before handing it in	63.1	59.5	6.5	11
Use library resources on campus or online	76.1	73	0	5
Use student learning support services	13.1	27	21.7	34
Come to class having completed readings or assignments	56.5	67	8.7	4.5
Keep up to date with your studies	69.5	74	2.2	1.5
Work with other students to prepare assignments	50	62	8.7	12
Use ideas or concepts from different courses when completing assignments	41.3	62	2.2	5
Use email to communicate with teaching staff	56.5	56	2.2	4.5
Discuss grades or assignments with teaching staff	21.7	24.5	10.9	30.5
Discuss ideas from your readings or classes with others	28.2	48	6.5	8.3

*Note.* M&C stands for the management and commerce.

**Preferred learning styles.** Respondents were given a choice of four learning methods: memorization, practice exercises, discussion with others, and reflection. Given the nature of accounting education, it is perhaps not surprising that practice exercises are the most preferred learning styles (80%) followed by discussion with others (63%). Although memorization was the least preferred learning style, over half of the students (52%) recorded this as a preference which was almost the same as the POSSE result for management and commerce. It is unclear whether these are actual preferences or simply reflect the accounting curricula, teaching method, and type of assessment.

**Preferred teaching methods.** In line with the preferred learning styles, class exercises were the most preferred methods of teaching (75%) followed by lectures (72%) and class discussion (65%). The least preferred methods were group work (52%) and online learning (44%).

**Program emphases and contribution to knowledge, skill, and personal development.** Respondents were asked to identify what they considered to be the key learning outcomes from their programs and to rate the contribution of the MPA to their knowledge, skill, and personal development. As can be seen from Table 4, respondents rated the five course outcomes (knowledge, application, analysis, synthesis, and evaluation) much lower than the POSSE results except in relation to knowledge (memorization). Analysis was given the highest rating and “making judgment” the lowest, indicating that lower-level learning skills were perceived as being given the greatest emphasis. Despite student preference for learning through application, student perception of program emphasis on application is low. The mean score for responses in Table 4 comprised Factor 2 and course emphasis in the regression analysis. The regression results indicate that speaking ability is significant at the level of 0.03 and listening at the level of 0.042. These results suggest that speaking ability is positively

related to the perception of course emphasis, while listening is negatively related to the perception of course emphasis.

Table 4

*Program Emphasis on Learning Outcomes (N = 60)*

How much do your courses emphasize the following activities?	Percentage of the respondents whose answers were quite a bit/very much		
	Sample	POSSE M&C	POSSE sector
Knowledge: Memorizing key facts, ideas, or methods from your study	59	53	42.5
Application: Applying concepts to practical problems or in new situations	59	78	79
Analysis: Analyzing the elements of an idea, case study, or theory	65	85	85
Synthesis: Organizing ideas, information, or experiences into new and more complex interpretations and relationships	50	76	79.5
Evaluation: Making judgments about the information, arguments, or methods	43.5	74.5	76

In relation to the ratings of program contributions to learning development (see Table 5), the respondents tended to rate the contributions lower than the POSSE results on all but self-understanding which might reflect the experience of international students in a foreign culture. Despite the lesser rating, similar to the sector, the highest rating was given to critical thinking. The mean score for the responses to questions in Table 5 comprised Factor 3 and contribution to development of skill and knowledge in the regression. The only significant factor was writing ability (0.001), inferring that difficulties with writing led to lower ratings on program contributions to knowledge and skill development.

Table 5

*Perceived Contribution of Program to Learning Development (N = 60)*

To what extent do your studies at this university contribute to your knowledge, skills, and personal development in the following areas	Percentage of respondents whose answers were quite a bit/very much		
	Sample	POSSE M&C	POSSE sector
Thinking critically and analytically	71	78.5	79
Understanding yourself	65	60.5	56.5
Working effectively with others	56.5	63	54
Writing clearly and effectively	53	65.5	66.5
Speaking clearly and effectively	50	55	52
Solving complex and real-world problems	45.5	60	57

**English Language Issues**

Among the NESB students, Mandarin was the most common first language (78%). Although 60% spoke English most often on campus, while 80% spoke their own languages outside the campus. Students rated their English generally as average. However, it is clear from Table 6 that reading ability is rated more positively than writing, speaking, or listening, and writing presented the most difficulty. Factor 4 in the regression analysis was a combination of the previous three factors: learning activities; program emphasis; and contribution to learning development. Among all the 12 independent variables, writing ability was the only significant variable (0.001), indicating that learning engagement is strongly affected by language proficiency. This is clearly a handicap for communication which does not appear to be addressed by the program, as 48% respondents of the sample perceive their studies as contributing little or nothing to their writing skills compared with 35% for

management and commerce in POSSE. However, over 90% of the respondents did take advantage of learning support services compared with 66% for the POSSE respondents in management and commerce.

Table 6  
*English Proficiency*

How would you rate your level of English for the following?	Percentage of respondents whose answers were		
	Quite good	Average	Below average
Reading	41.7	56.6	1.7
Listening	43.3	51.7	5.0
Speaking	31.7	55	13.3
Writing	18.3	63.4	18.3

## Discussion

Overall, the sample of accounting students in this study appears to challenge the stereotype of postgraduate accounting students not being interested in accounting nor engaged in learning but rather seeing it as a means to permanent residency. None of the regression analyses was motivation to study accounting a significant determinant of learning engagement. More detailed analyses of responses and comparison with the POSSE data show that these students are hardworking and desirous of being engaged with higher learning skills but are limited by their English language ability and perhaps the nature of how accounting is taught and assessed. The following discussion is based on the three issues of motivation, engagement, and language.

First, in relation to motivation to enroll in the MPA, half of the students are likely to have done so as a pathway to permanent residency (42%) as Jackling's (2007) sample where 84% enrolled in accounting to gain permanent residency. Indeed, the most common motivation for enrolment (70%) was an interest in accounting followed by employability. A distinction between intrinsic and extrinsic motivators as suggested by Jackling (2007) is not necessarily clear cut. It is possible for students to have both an interest in the field (intrinsic motivation) while also wanting permanent residency or employment (extrinsic motivators). It may also be that students from collectivist and Confucian cultures tend to value what people in the West define as extrinsic motivations in a more intrinsic way (Marginson, 2011) and that self-improvement and self-fulfillment are not mutually exclusive. It should not be a surprise that students who enter a program marketed as a pathway to permanent residency indicate this to be a motivation for study. On the other hand, compared with Jackling's (2007) findings, the lower percentage motivated by permanent residency may simply reflect the students' knowledge of changed immigration laws making permanent residency more difficult in Australia.

Second, in relation to learning engagement, the results both concur with and differ from the stereotype of the Asian learners. Although memorization and reproduction are cited as examples of surface learning strategies attributed to Asian students (McGowan & Potter, 2008; Burch, 2008), the findings of this paper suggest that memorization is the least preferred learning style, especially compared with application of knowledge through practical exercises. While a high reliance on learning from text books might support memorization as the main source of learning, this might simply reflect the nature of accounting education and its reliance on textbooks as the main source of learning. Similarly, the most preferred teaching methods were class exercises (75%) and lectures (72%). Both preferred sources of learning and teaching methods would imply that these students are not engaged in deep learning strategies. But again, such preferences might equally reflect the nature of accounting education, its content, teaching method, and all of these factors conflated

because of the condensed time frame available for the MPA, rather than the nature of the students. Supports for deficiencies in the program rather than the students are clear from the students' ratings of course emphases and contribution to knowledge and skill development, where they perceive the program to be focused on lower-order cognitive outcomes that contribute minimally to skill development. Such perceptions are reinforced in the criticisms of accounting curricula and the findings from curricula content analyses (C. Paisey & N. Paisey, 2007; Kavanagh & Drennan, 2008; Hancock et al., 2009; Bunney & Therry, 2011; Yong et al., 2011).

Third, English language ability appears to be a major hurdle for students and educators. It is not only a barrier to obtain professional employment, but also a major obstacle to learning. Students acknowledge English language, especially the writing ability, as a weakness and are realistic in rating the adequacy of their English language abilities. Although most of the students take advantage of additional learning-support services, well above that reported by Jackson et al. (2006), they do not perceive the program as contributing to an improvement in their language skills. It is also probable that a weakness in language causes students to spend considerably more time both on campus and studying generally. In line with the findings of Li et al. (2010), the fact that language, especially writing ability, is the only significant factor affecting learning engagement across each of the three regression analyses and in the combined analysis would strongly suggest that written English is the key barrier for greater learning engagement. Motivation and cultural stereotypes of Asian learners are insignificant compared with English language proficiency, and yet, students perceive their programs to have contributed little in improving their language proficiencies.

Returning to the questions at the heart of this paper, does motivation to immigrate negatively affect academic learning and how well do Chinese students engage in learning? The results clearly indicate that immigration is not a major motivation for undertaking an MPA degree and, in any case, it has no impact on engagement in learning. Hence, the assumption behind the question may be incorrect. Language ability does have direct impacts on learning, particularly in relation to time, effort, and outcome. Low levels of language proficiency go to questions of entry standards, which in turn may go to MPA programs serving institutional revenue generation rather than pedagogical or reputational purposes. The research raises questions about the type of learning in which students engage and whether this is the consequence of their background or the nature of accounting education, specifically the MPA. The results would suggest the latter, namely, the nature of the education reinforces surface learning without regard to higher cognitive and behavioural skills. What relates to this is the unexplored question of whether academics adapt their teaching and assessment to match what they perceive as the ability of their students, and so in turn, students perceive the program to be of lower learning quality. In either case, standards are possibly being lowered (Birrell, 2009) to nobody's benefit. Breaking away from the stereotype of international MPA students as is suggested by the research may be the first step in breaking the cycle of blame for poor graduate outcomes.

The research is necessarily limited in the generalisations that can be made from a case study based on one program in one university. Limitations of a single case study may be overcome by including similar programs from other institutions, especially programs involving more innovative teaching and learning and more intensive language-support services. Learning engagement alone may not be a sufficient prediction of academic performance, so further research may need to link the independent variables with learning engagement and individual performance results rather than using the average GPA as the authors have done. Despite these limitations, the contribution of this research lies in going beyond the stereotypes of MPA students and Chinese

learners to expose potential faults in institutional motives and in accounting education.

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