

WHEN LEARNING MAY NOT BE THE GOAL: POSTGRADUATE ACCOUNTING STUDENTS IN AUSTRALIA

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Abstract

Australia has a higher percentage (25%) of international students undertaking higher education than any country in the world. Postgraduate education attracts the majority of international students, especially business education where 50% of students are from outside Australia, predominantly Asia. 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 so are popular among those hoping to immigrate. In order to attract International students, Australian universities have developed programs of study that fit with the government's immigration list for preferred occupations. 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 and its graduates and its impact on the reputation of Australian higher education have been expressed by a variety of stakeholders both in the media and in scholarly journals. However, little has been done to investigate the experiences and perceptions of the students themselves. The focus of our paper is to report the voice of the postgraduate accounting student so we may better understand their motivations, expectations and experiences and adapt our approaches to teaching and learning accordingly. The population of postgraduate accounting students and graduates from an Australian university were invited to respond to an anonymous questionnaire survey. The survey was adapted from the Australian Universities Survey of Student Engagement (AUSSE) to allow comparison with faculty, university and sector wide results in relation to student experiences both in and outside the classroom and student engagement with learning and university life. Our paper provides a background to the program in the context of the Australian Higher Education System and reports the results of the research along with implications for teaching practice.

Keywords: accounting discipline, immigration, student motivation.

1 INTRODUCTION

As debate surrounding the quality of Australian higher education continues, master of accounting programs feature prominently. Because of the programs' strong ties with immigration and their failure to correct shortages in the accounting profession (Birrell and Healey, 2008), postgraduate coursework programs in accounting have come under fire on a number of fronts: student and university motivations; English language ability; learning styles; lessening standards; and poor 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, 2006; Jackling, 2007), others point to universities desirous of international student fees without regard to educational standards (McGowan and Potter, 2008). English competency among accounting students not only has the greatest impact on learning outcomes, but is a source of frustration for students, teachers and employers (Jackson et al., 2006a). Poor English amongst International students negatively affects the quality of accounting education (Watty, 2007; Nagy, 2008), including an increase in plagiarism and academic misconduct (Bretag, 2007). Related to English competency, different learning styles among International students are linked to decreases in the quality of both accounting education and accounting graduates (Burch, 2008; Nagy, 2008). Regardless of these factors, there appears consensus that the quality of accounting graduates and educational standards have declined and this is most clearly demonstrated by the inability of accounting educators to address the shortage in professional accountants despite the surplus of graduates (Watty, 2007; Birrell and Healy, 2008).

These issues present fundamental challenges for the discipline of accounting as well as opportunities for further research. The aim of this paper is to examine the link between motivation and engagement in learning by reporting the results of a study of postgraduate accounting students in regional university in Australia. The study was motivated not only by the controversies surrounding MPA programs but also because results of student program evaluations for a range of postgraduate business programs indicated that MPA students were the least satisfied with their program second only to Master of Finance students. This raised questions about whether this outcome was due to the nature of the students or the teachers. Given the student cohorts were similar across all programs, faculty pointed to inappropriate student motivation as the basis for the poor evaluations in finance and accounting. Hence, the research aimed to test the proposition that motivation to immigrate negatively affects academic learning. The paper begins with a background to the dilemmas associated with MPA programmes in Australia, in particular, student motivation, English language and learning engagement. This is followed by the method, findings and a discussion of whether motivation affects learning.

2 REVIEW OF LITERATURE ON AUSTRALIAN ACCOUNTING EDUCATION

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 and Chalmers, 2010). The Government reacted to the subsequent skills shortage by including accountants on the Migration Occupations in Demand List (MODL) in 2004 thus creating a demand among international students for accounting courses, especially for postgraduate conversion programs such as the Master of Professional Accounting that would help attain Permanent Residency. Postgraduate accounting programs mushroomed throughout Australian universities between 2005 and 2008 but at significant cost to both students and academics and without benefit to the profession. Staff-student ratios soared as did teaching workloads, casual academic appointments and student diversity (Wright and 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 and Healy, 2008; Poullaos and Evans, 2008). Employers emphasise the need for accounting graduates to have skills over and above technical skills, especially communication skills (Hancock et al., 2009). If the accounting discipline finds it difficult to accommodate these demands within three year undergraduate programs, then it is even more difficult to do so within postgraduate conversion programs that comprise a greater proportion of students with poor English and are half the duration and half the program content of undergraduate programs (Evans, 2010). The discipline is therefore caught in the moral dilemma of holding out a promise of employment and residency through a vocationally oriented conversion program from which few graduates will be able to obtain employment. Conversely, Poullaos and Evans (2008) contend that there is no dilemma at all because the students themselves are not interested in employment as accountants, simply in obtaining permanent residency. The next section addresses the issues of motivation, English language, and learning engagement among accounting students.

2.1 Student Motivation

Ever since Australian education was opened up to international students in the mid 1980s, the traditional reasons for international, especially Asian, students coming to Australia to study have been its cost competitiveness, safety, English language and relative proximity to Asia. Australia has also allowed international students to 'earn while they learn'. International students are permitted to work up to an average of 20 hours per week during academic periods and full time during vacation periods. For many International students, the hope of continuing to live in Australia has also been a motivation for studying here and with the addition of accounting qualifications to the MODL in 2004, permanent residency became a major motivation to study in Australia, especially for students from India and China. Jackling (2007) found that 84 per cent of her sample of international accounting students intended to seek permanent residency (PR) in Australia and viewed the study of accounting as a means of meeting immigration requirements. An emphasis on permanent residency and not employability is blamed for helping to undermine the quality and reputation of Australian higher education (Birrell and Healy, 2008; Birrell and Perry, 2009). McGowan and Potter (2008:192) see a disconnect between lecturers' assumptions that students are interested in learning and actual student motivation and they question whether "the quality of learning experience is pertinent for many international students if their key objective is to achieve permanent residency". Similarly Jackling

(2007) makes the 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 argues that the former group are more able to “recognise and solve problems at a more complex level and develop a longer lasting knowledge of a subject than students motivated by extrinsic interests” (Jackling, 2007:33). Although there is some evidence from educational psychology research that motivational factors are likely to influence students’ use of learning strategies and hence performance (Nolen, 1988), there is no empirical evidence on the link between motivation and performance for accounting students.

2.2 English Language

It is clear that the presence of high numbers of international students in accounting programs has impacted on student learning and the delivery of the academic content. The impact of poor English language skills on academic standards is well-documented (Bretag, 2007). Poor English is found to be the major barrier to learning outcomes for accounting students (Jackson, Watty, Lu & Lowe, 2006) and to graduate employability (Watty, 2007). When a majority of students lack sufficient English 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 and Healy, 2008). However, some attribute this practice to institutional pressure to pass fee-paying students rather than a response to the student ability (Bretag, 2007).

2.3 Learning Engagement

While language proficiency plays a role in influencing the capability of students to actively engage in the curriculum of teaching and learning in studying for an Accounting degree, other factors such as the international students’ learning strategies need to be taken into account. Memorisation and reproduction as examples of surface learning strategies are often attributed to Asian students (McGowan and Potter, 2008). Burch (2008:19) 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.” Unfortunately, he also found that the type of strategy may not change greatly over the student’s program as instrumentalism in the form of ‘what do I need to remember?’ appears to exceed their interest in reflective learning and enquiry and result in declining overall grades (Burch, 2008:19). Not only do language difficulties and surface learning strategies present problems for students, they 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 so that essay writing and seminar discussions are diminished and replaced with tests (Birrell, 2009). “A combination of situational factors has together created a context which threatens to undermine academic standards: here, the context is the university’s accommodation of the language deficiencies and perceived preferences of customers such as Chinese Learners (McGowan and Potter, 2008:194).

3 METHODOLOGY

This study was carried out at a large regional Australian university, hereafter referred to as Beachtown University, with a satellite campus in a major capital city. The Master of Professional Accounting (MPA) is located within the Business School, primarily in the Discipline of Accounting. The MPA is offered at both the regional campus and the metropolitan campus, although entry to the regional campus ceased after January 2010. Following the financial success of similar programs offered by other universities, Beachtown University was among the most recent to offer the MPA, commencing in September 2008. To August 2010, enrolment numbers by campus and nationality are given in Table 1. Because of the relatively small number of enrolments, all students enrolled in the program in August 2010 were invited to participate in a survey questionnaire held over a period of three weeks.

Table 1 MPA Enrolments by Campus and Nationality

| Semster/Trimester | Regional Campus | Metropolitan Campus | Percentage of International Students |
|-------------------|-----------------|---------------------|--------------------------------------|
| Trimester 1 2008 | 16 | 0 | 50 |
| Trimester 2 2008 | 1 | 0 | 0 |
| Trimester 3 2008 | 2 | 0 | 50 |
| Trimester 1 2009 | 42 | 0 | 86 |
| Trimester 2 2009 | 5 | 0 | 100 |
| Trimester 3 2009 | 8 | 12 | 85 |
| Trimester 1 2010 | 20 | 0 | 90 |
| Trimester 2 2010 | 5 | 0 | 100 |
| Trimester 3 2010 | 1 | 0 | 100 |
| Semester 1 2010 | 0 | 22 | 64 |
| Semester 2 2010 | 0 | 26 | 92 |

The survey instrument was closely adapted from the Australasian Universities Survey of Student Engagement (AUSSE) that is employed annually to monitor trends among undergraduate students within and across most Australian universities. The decision to use a undergraduate survey was based on availability of results and similarity with the postgraduate version that was first used in 2009, however the results have not been released. The AUSSE survey was chosen because it is used as a benchmark within the Higher Education Sector and its definition of 'student engagement' as "involvement with activities and conditions likely to generate high-quality learning" (ACER, 2010:3) suits the aims of this research. Some of the questions from the AUSSE survey were rephrased for clarity and additional questions on English language and learning styles were included. 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). Hard copies of the questionnaire with an invitation to participate were distributed during classes and, in addition, students were given the alternative to respond online.

The response rate was 49% or 48 students. The sample may be described generally as young Chinese students with previous qualifications in Accounting or Business who study at the Metropolitan campus and who have minimal work experience. Does this reflect the population? Characteristics of the sample are found in Table 2.

Table 2. Characteristics of MPA student sample

| | | |
|-----------------------|------------------------|-----|
| Campus | Metropolitan | 60% |
| Nationality | Australian | 6% |
| | Chinese | 73% |
| Age | 21-25 | 56% |
| Work Experience | 0-2 yrs | 62% |
| Highest Qualification | Master | 25% |
| | Bachelor | 58% |
| | Diploma | 15% |
| Area of Qualification | Accounting or Business | 73% |

At this early stage in the research descriptive and comparative statistics are used to report results. Comparisons are made between the data from our sample and results from the 2009 AUSSE survey for the sector and the specific university to indicate the differences and similarities of our sample.

4 FINDINGS

The key findings on issues relating to motivation, English language and learning engagement are discussed below.

4.1 Motivation and performance

Among international students, the majority (56%) were motivated to enrol in the MPA by an interest in accounting as a career, followed by 42% having enrolled as a pathway to Permanent Residency and 31% in order to be employable. Because this question allowed respondents to select multiple responses, it is an overlap between categories. Responses to questions on postgraduate intentions indicate that 70% want to work as accountants and 57% wish to remain in Australia. Hence, motivation to enrol in the MPA may be seen as an equal mix between an interest in accounting and Permanent Residency. However, compared to the sector generally and international students generally, these students spend less time keeping their resumes up to date and exploring job opportunities and the same time presenting to employers and setting career goals. The only employment related activity where the accounting students spent more time than the sector or other international students was in using networks to search for jobs. Additionally, 44% of our sample held no part-time or full-time work compared to 22% in the sector.

4.2 English Language Issues

In line with the profile of our sample, 92% of the students have a language other than English as their first language, Mandarin being the most common (73%). Over 80% of these students attended English language courses, mainly in Australia, prior to commencing the MPA. Although 60% speak English most often while on campus, 80% use their own language when they are not on campus and 72% spend their non-study time socialising with friends, presumably speaking the same language. Students rate their English generally as average, however it is clear from Table 3 below that reading ability is rated more positively than writing, speaking or listening. This is clearly a handicap for communication and not one that appears to be addressed by the program as 48% of our sample perceive their studies as contributing little or nothing to their writing skills compared to 34% for the sector. However, over 90% of our respondents do take advantage of learning support services compared to 63% for the sector and over half (57%) would like the University to provide greater English support services.

Table 3 English Proficiency

| How would you rate your level of English for the following? | Percentage of respondents whose answers were | |
|---|--|---------------|
| | Quite Good | Below Average |
| Reading | 35.4 | 2.1 |
| Writing | 12.5 | 16.7 |
| Speaking | 22.9 | 16.7 |
| Listening | 31.3 | 4.2 |

4.3 Learning engagement

To understand learning engagement among MPA students, we examine responses to questions on: preferred learning style; sources of learning; preferred teaching methods; preparing for class and assessments; and the program's contribution to knowledge, skill and personal development.

4.3.1 Preferred Learning Styles

Respondents were given a choice of four learning methods: memorisation; practice exercises; discussion with others; and reflection. Given the nature of accounting education, it is not surprising that practice exercises was the most preferred learning style (80%) followed by discussion with others (63%). Although, memorisation was the least preferred learning style, just over half the students (52%) recorded this as a preference.

4.3.2 Sources of Learning

A choice of 17 sources of learning were presented and participants asked to how much they learnt from each source. By far the most learning was from textbooks (75%). The other sources of learning in the five were, in descending order: case studies (67%); calculations (62%); essays and short answer

questions (59%) and multiple choice questions (54%). Again, while this might reflect the nature of accounting education, it might also reflect the nature of the students.

4.3.3 Preferred Teaching Methods

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

4.3.4 Preparation for Class and Assessments

Both time spent in preparing for class and assessments as well as the activities employed during this time were used to assess engagement in learning outside of class. More than ten hours per week are spent in preparing for class by 72% of respondents which is well above the sector percentage of 40%. Thirty five percent (35%) spend over 20 hours per week in preparation compared to 14% in the general sector. Additionally, the respondents spend an average of 25 hours per week on campus compared to the sector average of 13 hours. Table 4 lists the various activities in which students engage in preparing for class compared to the sector. Although students ask questions or contribute to discussions in class less often than the sector, they are more likely to prepare multiple drafts of assignments and to work with other students in preparing for assignments.

Table 4 Preparatory activities for class and assessments

| How often do you do each of the following? | Percentage of respondents whose answers were | |
|---|--|-------|
| | Often & Very Often | Never |
| Ask questions or contribute to discussions in class or online | 26.1 | 2.2 |
| Seek advice from academic staff | 15.2 | 4.3 |
| Make a class or online presentation | 19.6 | 15.2 |
| Prepare drafts of an assignment before handing it in | 63.1 | 6.5 |
| Use library resources on campus or online | 76.1 | 0.0 |
| Use student learning support services | 13.1 | 21.7 |
| Include diverse perspectives on races, religions, genders, and political beliefs in class discussions | 10.9 | 21.7 |
| Come to class having completed readings or assignments | 56.5 | 8.7 |
| Keep up to date with your Studies | 69.5 | 2.2 |
| Work with other students to prepare assignments | 50.0 | 8.7 |
| Use ideas or concepts from different courses when completing assignments | 41.3 | 2.2 |
| Use email to communicate with teaching staff | 56.5 | 2.2 |
| Discuss grades or assignments with teaching staff | 21.7 | 10.9 |
| Talk about career plans with teaching staff or advisors | 8.7 | 43.5 |
| Receive prompt feedback from teachers | 43.5 | 4.3 |
| Work on activities such as committees, orientations, student organisations, etc | 17.4 | 39.1 |
| Discuss ideas from your readings or classes with others outside class | 28.2 | 6.5 |
| Have conversations with students of a different ethnic group than your own | 34.8 | 10.9 |

4.3.5 Program Contribution to Knowledge, Skill and Personal Development

Respondents were asked to identify what they considered to be key learning outcomes from their program and to rate the contribution of the MPA to their knowledge, skill and personal development. As can be seen from Table 5, respondents rated the four course outcomes (analysis, application, synthesis and evaluation) much lower than the sector, however the trends were in the same

direction. Analysis was given the highest rating and evaluation the lowest, indicating that lower level learning skills are perceived as being given the greatest emphasis.

Table 5 Emphasis on Learning Outcomes

| How much do your courses emphasise the following activities? | Percentage of respondents whose answers were | |
|--|--|----------------|
| | Quite a bit / Very much % | Sector Ausse % |
| Analysing the elements of an idea, case study or theory | 65 | 81 |
| Synthesising and organising ideas, information or experiences into new, more complex interpretations and relationships | 50 | 71 |
| Making judgements about the of information, arguments or methods | 43.5 | 67 |
| Applying theories or concepts to practical problems or in new situations | 59 | 75 |

Again, in relation to the ratings of program contributions to learning, our respondents tended to rate the contributions more lowly than the sector. Despite the lesser rating, similar to the sector, the highest rating was given to *critical thinking*. The only criterion on which our sample was higher than the sector was *self understanding* which may reflect the experience of international in a foreign culture. Sample ratings were the same as the sector ratings on two criteria: *understanding other nationalities* and *developing a personal code of ethics*. The former might be explained by the predominantly Chinese cohort while the latter rating is somewhat surprising for a professional program such as accounting where ethics is meant to be important. See Table 6 for details of program contribution ratings.

Table 6 Program Contribution to Learning Development

| 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 | Sector Ausse |
| Writing clearly and effectively | 53 | 66 |
| Speaking clearly and effectively | 50 | 55 |
| Thinking critically and analytically | 71 | 82 |
| Working effectively with others | 56.5 | 66 |
| Understanding yourself | 65 | 53 |
| Understanding people of other racial and ethnic backgrounds | 48 | 49 |
| Solving complex, real-world problems | 45.5 | 57 |
| Developing a personal code of values and ethics | 50 | 50 |

5 DISCUSSION

Overall the sample of accounting students in this study appears to defy the stereotype of earlier studies of postgraduate accounting students and to differ from the undergraduate AUSSE responses. Students in this study appear motivated by an intrinsic interest in accounting, to work hard at their studies, including being engaged with higher learning skills. However, the differences might possibly derive from limitations of the research itself. The differences with earlier studies of postgraduate accounting students might, in part, be caused by a skew in the sample. It is possible that the half of the student population who responded to the survey were the more diligent students. Likewise differences between the sample and the AUSSE sector survey may be the result of employing the undergraduate version of AUSSE. If results of the postgraduate AUSSE survey had been available, there is a possibility that the differences may not have been great or may have been in the other direction, our sample may be less hard working than the postgraduate sector. Limitations aside, the following discuss proceeds on the assumption that our sample and its responses are typical of the population of postgraduate accounting students at Beachtown University.

First, in relation to the motivation to enroll in the MPA, our students are half as likely to have done so as a pathway to permanent residency (42%) as Jackling's (2007) sample (84%). Indeed, the most common motivation for enrolment (70%) was an intrinsic interest in accounting, followed by permanent residency and 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 and/or employment (extrinsic motivators). Further evidence that permanent residency is not a sole nor important motivation is suggested by spending less time in job search and related activities than other students. On the other hand, these results compared to Jackling's findings, may simply reflect the students knowledge of changed immigration laws that make it more difficult to achieve permanent residency and/or their knowledge of the difficulty in securing a work as an accountant in Australia.

Second, English language ability is not only a major barrier to obtaining professional employment, but is the major obstacle to learning. Our study tends to be in line with the findings of Watty (2007), over 90 per cent of the international students whose first language is not English attended English language courses in Australia prior to commencing their MPA. The students acknowledge language is their weakness and are realistic in rating the adequacy of their English language abilities. A large majority of 90 per cent take advantage of additional learning support services. This participation rate in learning support services is well above what is commonly reported as low rates of participation in extra-curricula learning (Jackson et al., 2006). It is also probable that a weakness in language causes student to spend considerably more time both on campus and in studying generally than the undergraduates across the sector. However, it remains unknown whether or not the high participation in additional support services has been influenced by changes rules affecting immigration and admission to accountancy profession and that require higher level of English language.

Third, in relation to learning engagement, our results both concur with and differ from earlier studies and stereotypes of the Asian learner. For example, although memorisation and reproduction are cited as examples of surface learning strategies often attributed to Asian students (McGowan and Potter, 2008; Burch, 2008), our finding suggest that memorisation is the least preferred learning style. The most preferred learning styles are practice exercises (80 per cent) and discussion with others (63 per cent). However, there is some evidence that students have a preference for instrumental learning rather than reflective learning or enquiry (Burch, 2008). Among 17 sources of learning, students gave top priority to learning from text books (75 per cent) and case studies (67 per cent). Similarly the most preferred teaching methods were class exercises (75 percent) and lectures (72 percent). Both preferred sources of learning and teaching methods would imply that these students are not engaging with deep learning strategies. On the other hand, such preferences might reflect the nature of the MPA, its content and teaching method, rather than the nature of the students.

Returning to the question at the heart of this paper, does motivation to immigrate negatively affect academic learning, our results indicate that immigration is a secondary motivation and so the assumption behind the question may well be wrong. It may be possible that motivation to immigrate might have positive effects on learning and language. Language ability does have direct impacts on learning, especially in relation to time and effort spent on preparation for class and assignments. 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. Related to the nature of accounting education, although beyond the scope of this research, there remains the unexplored question of whether teachers adapt their teaching and assessment to match the ability of students, and if they do this, are they changing the nature of accounting education and possibly lowering its standards (Birrell, 2009). These and other questions will be addressed in the second phase of the research program where we address the perceptions of the lectures to understand whether the students fall short of the expectations of the accounting program.

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