THE EMPLOYMENT PARADOX OF INTERNATIONAL ACCOUNTING GRADUATES IN AUSTRALIA

HOCK THYE CHAN

BMgmt(Hons)(Universiti Sains Malaysia); GCertPTT (University of Newcastle);
MAppFin (University of Newcastle)

A thesis submitted in fulfilment of the requirements for the degree of
Doctor of Philosophy (Accounting and Finance)

Newcastle Business School, Faculty of Business and Law
University of Newcastle

December 2020

STATEMENT OF ORIGINALITY

I hereby certify that the work embodied in the thesis is my own work, conducted under normal supervision. The thesis contains no material which has been accepted, or is being examined, for the award of any other degree or diploma in any university or other tertiary institution and to the best of my knowledge and belief, contains no material previously published or written by another person, except where due reference has been made. I give consent to the final version of my thesis being made available worldwide when deposited in the University's Digital Repository, subject to the provisions of the Copyright Act 1968 and any approved embargo.

Hock Thye Chan

ACKNOWLEDGEMENTS

ABSTRACT

The employment paradox among international accounting graduates is characterised by an official shortage of accountancy positions alongside a surplus of qualified accountants, mainly international graduates from Australian higher education institutions. The paradox arises from a policy nexus between skilled migration and higher education created to meet skilled labour shortages through international graduates. Despite evidence that accountants are no longer in short supply, accountancy continues to be listed as a profession in need of labour for skilled migration purposes. Employing Bourdieu's Theory of Practice as the theoretical framework, the thesis addresses the treatment of accountancy in immigration policy through the question: *How does policy problematisation contribute to the employment paradox for international accounting graduates?* A post-structuralist 'policy as discourse' approach is employed within Bacchi's What's the Problem Represented to be? methodology to interrogate the roles of various actors in sustaining the employment paradox. Policy related texts from 1997 to 2018 are analysed to indicate the creation of two profiles for international students and graduates. The 'consumer of education export' profile is unproblematic due to its commercial value as an international export industry. However, the profile of 'domestically trained skilled migrants' is problematised through the intruder metaphor, based on racial and language discourses reflecting the history of Australian immigration policies. Despite the failure of the first profile to transition into the second as originally intended, the policy nexus continues to be defended by institutions with financial and economic interests in its continuation. The practices of these actors discursively entrench problematisations for the graduates while at the same time silencing problems created by the actors themselves. Poor labour market outcomes are positioned as deficits in the graduates rather than in the nexus, higher educational institutions, or discriminatory labour market practices. To avoid subjectification, graduates seek refuge in secondary and ethnic labour markets. Using the treatment of accountancy in immigration policy, the thesis demonstrates how policy is used to further the interests of institutions at the expense of policy subjects.

TABLE OF CONTENT

LIST OF FIGURES

LIST OF TABLES

LIST OF ABBREVIATIONS

AHRC	Australian Human Rights Commissions
ANZSCO	Australia and New Zealand Standard Classification of Occupations
CAANZ	Chartered Accountant of Australia and New Zealand
CPA	Certified Practicing Accountant
CSL	Critical Skill List
ESB	English-Speaking Background
HCT	Human Capital Theory
HECS	Higher Education Contribution Scheme
HEI	Higher Education Institution
HEPP	Private Higher Education Providers
IELTS	International English Language Test System
MCEETYA	Ministerial Council on Education, Employment, Training and Youth Affairs
MODL	Migration Occupation on Demand List
NESB	Non-English-Speaking Background
NPHEAP	National Protocol for Higher Education Approval Process
NUMAS	Numerical Multifactor Assessment System
PAA	Professional Accounting Association
SOL	Skilled Occupation List
SSAS	Structured Selection Assessment System
TEQSA	Tertiary Education Quality and Standards Agency
WPR	What's the Problem Represented to be?

CHAPTER ONE: INTRODUCTION

1.1   CONTEXT

In the competition for global talent, most OECD countries offer pathways to permanent migration by establishing a nexus between education and migration nexus. The nexus allows international students graduating from higher education institutions to transition to skilled migrants. In addition to developing domestically trained skilled migrants, the nexus sustains a lucrative international education sector (Gribble & Blackmore, 2012). The nexus exists within "a larger framework of [an] increasingly neoliberal governance of immigration globally" (Robertson & Runganaikaloo, 2014, p. 209). Australia is no exception. The education and migration nexus was established in 1999 within the immigration framework in efforts to obtain domestically trained skilled migrants and to increase the population (Evans, 2010). By having one of the most liberal immigration policies in allowing the transition from international students to domestically trained skilled migrants, the international education sector grew exponentially after the introduction of the education and migration nexus (Birrell & Healy, 2008; McLaughlan & Salt, 2002). The arrangement suited the higher education institutions (HEIs) because the promise of migration was and remains a powerful recruitment tool to attract full-fee-paying international students to Australian institutions. For a time, the arrangement also suited some labour markets by providing a pool of skilled labour trained and educated in Australia and able to redress shortages in specific professions. Over time, however, Australia now finds itself in the paradoxical position of having an official shortage of accountants but a large surplus of international accounting graduates unable to find work as accountants. Paradoxically, these skilled migrant accountants, predominantly non-Anglo-Saxon and non-English speaking background (NESB) experience poor labour market outcome despite continuing claims of labour market shortages. In this thesis, this situation is referred to as the 'employment paradox', a shortage of accountants but a surplus of graduate accountants.

This chapter proceeds with overviews of the employment paradox and the education migration nexus. The research direction and theoretical framework are explained followed by the research method and findings. The chapter ends with a summary of the research contribution and an outline of the organisation of the thesis.

1.2 THE EMPLOYMENT PARADOX OF INTERNATIONAL ACCOUNTING GRADUATES

Despite the apparent success of the Australian skilled migration program in supplying skilled accounting professionals, the professional accounting associations (PAAs) and HEIs continue to make representation for skills shortages in the accounting labour market (Certified Practicing Accountant (CPA) Australia, 2015; Chartered Accountant of Australia and New Zealand (CAANZ), 2015). Paradoxically, skilled migrant accountants experience poor labour market outcomes despite continuing claims of labour market shortages. Most of these migrant accountants are former international accounting graduates from Australian universities who are predominantly NESB and non-Anglo-Saxon (Arkoudis et al., 2009; Birrell, Hawthorne, & Richardson, 2006; Ekanayake & Jackling, 2014). As the number of vacancies for general accountants continues to decline from its peak in 2008, the intake of skilled migrant accountants remains high (Department of Jobs and Small Business, 2018b) and the profession accountant continued to be ranked as the most nominated occupation under the skilled migration program from 2006 to 2016 (Department of Immigration and Border Protection, 2014a; 2016a). From 2007 to 2018 there was an average of 25 applicants per vacancy for accountants including a peak of 41 applicants per vacancy in 2013 (Department of Jobs and Small Business, 2018b). The most recent figures available indicate that 68 percent of domestic graduates and 43 percent of the foreign-born and foreign-qualified accountants obtain employment as accountants (Birrell & Healy, 2008; Arkoudis et al., 2009) compared to 25 percent of international graduates in accounting from Australian universities (Arkoudis et al., 2009). Although more recent estimates

suggest an improvement for international accounting graduates, the rates lag well behind others (Berquist et al., 2019).

The employment paradox implies either that the existing skilled migration program fails to supply skilled accounting professionals to meet labour market shortages, or the shortages do not exist to the extent advocated by the PAAs and HEIs. The common explanation for the existence of the paradox directs the blame onto a lack of skills and work experience among international accounting graduates:

> Large numbers of overseas students trained in accounting and ICT are entering the Australian labour market with credentials and communication skills that are problematic from the point of view of Australian employers. In addition, most of the graduates have had no job experience in their field; thus, the difficulties they are having in the labour market. (Birrell et al., 2006, p. 33)

However, this argument ignores the fact that domestic accounting graduates from the same institutions and with the same lack of experience, are considerably more successful in the obtaining accounting positions.

The employment paradox continues to play out within the skills shortage discourse as to whether a shortage exists and can justify the inclusion of accountants on the Skilled Occupations List (SOL) which helps expedite migration applications. On one hand, submissions from the PAAs and HEIs to the annual review of SOL argue for a continuing skill shortage while the Department of Labour[1] (Department of Employment, 2014; 2015; 2016) argues the opposite, that the shortage of accounts is improbable given the "large numbers of qualified applicants competing for vacancies, historically low numbers of advertised vacancies and weakening graduate outcomes" (Department of Employment, 2014, p. 10). Despite credible evidence from

---

[1] The Department of Labour is a collective term used to represent the various iterations of the departments responsible for the development of SOL.

the Department of Labour demonstrating a lack of shortage in the accounting labour market, the adjudicator, the Federal Government (state) through its Minister for Immigration upholds the continued inclusion of the profession accountant on the SOL. In doing so, the state effectively confirms the existence of skills shortages in the profession. The nexus between accounting education and skilled migration is established through the SOL and its inclusion of the profession accountant. The lure of permanent residency and citizenship is used by HEIs to attract international students to study accounting in Australia. The influx of international accounting student and then graduates, has not ceased despite numerous revisions to the requirements in the skilled migration program. As a result, the employment paradox of the international accounting graduates continues to grow with supposed shortages of jobs but a surplus of labour. The role of the state as an enabler of the accounting education and skilled migration nexus, and of the employment paradox, is thus critical but frequently overlooked in favour of directing blame to the graduates and the institutions from which they graduated. Thus, in investigating the role of the state, the thesis addresses the question: *How does policy problematisation contribute to the employment paradox for international accounting graduates?*

1.3   ACCOUNTING EDUCATION AND THE SKILLED MIGRATION NEXUS

The skilled migration program operates from a list that identifies shortages in occupations that are critical to meet national economic growth targets and to support labour market needs. The occupation list, generically known as the SOL requires skilled migrants to demonstrate occupational relevance through academic credentials. Additional points toward successful migration are awarded for credentials gained from Australian institutions. The links between an occupation on SOL, academic credentials, and eligibility for migration establish the education and skilled migration nexus. The nexus is important as one of its unintended consequences is the proliferation of academic programs linked to the education requirements of SOL (Koleth, 2010a). The academic pathway into the labour market provides a clear pathway for migration, or at least

it appears to do so. In 1999, when international graduates first became eligible for direct skilled migration, it was assumed that the supply of skilled international graduates would alleviate skills shortages in the labour market. The migration pathway through the education and skilled migration nexus attracted the interest of many international students and became a major marketing tool for HEIs (Birrell et al., 2006). In the ten years to 2014, the accounting discipline in business schools account for more than 50 percent of the international students in Australia (CPA Australia, 2015). In 2017, international students fees contributed, on average, 21 percent of HEIs revenue, most of which comes from business schools (TEQSA, 2018). The education export industry was worth AUD 34 billion in 2018, making it the third largest export industry (Tehan, 2019). As a result, a clear linkage exists between the occupations on SOL, the demand for academic programs offered by HEIs, the success of the international education industry and its contribution to the economy.

Since the inclusion of the occupation accountant[2] on the SOL in 1999, accounting programs at HEIs have flourished (Ryan, 2010). The nexus enabled HEIs to market the accounting programs as a guaranteed pathway to permanent residency in Australia (Davies, 2010; Koleth, 2010a). In particular, the proliferation of postgraduate accounting programs demonstrated the intensity of the demand for accounting programs for migration purpose (Ryan, 2010). The number of international students enrolled in postgraduate accounting conversion programs more than doubled from 3,923 in 2004 to 9,942 in 2014 with the majority of enrolments these being NESB students (Department of Education and Training, 2015). Two thirds of students enrolled in accounting programs were international students (CAANZ, 2015). Between 2006 and 2013, there were 44,493 graduates from postgraduate accounting programs in Australia, with an annual peak of 6,639 graduates in 2011 (Department of Education and Training, 2015). As a measure of

---

[2] As listed on Australia and New Zealand Standard Classification of Occupations (ANZSCO): Accountant (General) (221111), Management accountant (221112) and Taxation accountant (221113).

success of the nexus, approximately 30 percent of point-tested migration visas were granted to international graduates from 2006 to 2014 (Department of Immigration and Border Protection, 2014a; 2014b). However, unlike other occupations, migration visas did not guarantee employment as an accountant. The requirements to qualify as an accountant, as established by the PAAs for migration differ from those established by the PAAs to practice as an accountant. Thus, understanding how and why the paradox continues is the major focus of this thesis.

1.4   RESEARCH QUESTION AND RESEARCH DIRECTION

Despite various skilled migration reforms, the employment paradox continues to exist for international accounting graduates (Berquist et al., 2019). Its continuance comes at personal costs to the graduates, it potentially threatens the reputation of Australian HEIs, and may ultimately negatively affect Australia's multi-billion-dollar education export industry. Therefore, the aim of the research to investigate the role of state and policy in the creation, and continued existence, of the employment paradox through the following research question: *How does policy problematisation contribute to the employment paradox for international accounting graduates?* The research question is addressed through analyses of policy and policy related texts using Bacchi's 'What's the Problem Represented to be?' (WPR) methodology. Policy text is analysed using the WPR's six questions to uncover discourses and practices that entrench the employment paradox of international accounting graduates.

The focus of the research is threefold. First, the role of the state as an enabler of practices that produce the effects observed in the employment paradox of international accounting graduates is examined. Most studies examining the employment paradox primarily focus on the deficits in international accounting students and graduates, and/or accounting educators. International accounting graduates are deemed not to be work-ready, or to be culturally incompatible and so unable to meet labour market expectations (Arkoudis et al., 2009; Chan et

al., 2011; Cheng, Kang, Roebuck, & Simnett, 2009; Harvey, Moon, Geall, & Bower, 1997; Jackson, Watty, Yu, & Lowe, 2006; Kavanagh & Drennan, 2008; Paisey & Paisey, 2010; Watty, 2007). Similarly, accounting educators are blamed for failing to inculcate work-ready attributes into the curriculum to produce work-ready graduates (Bui & Porter, 2010; Chen, 2013; Coady, Byrne, & Casey, 2018; De Lange, Jackling, & Gut, 2006; Howcroft, 2017; Kavanagh & Drennan, 2008; Mohamed & Lashine, 2003; Sugahara, Suzuki, & Boland, 2010; Tippett, 1992; Webb & Chaffer, 2016; Willcoxson, Wynder, & Laing, 2010; Yong, Ryan, Yap, & Goela, 2011). However, the role of the state is rarely discussed in the employment paradox debate because it is perceived as a few steps removed from the issue.

Second, the thesis challenges the premise of 'problems' as represented in the rationales for policy reforms and of the policy reforms as solutions to resolving the employment paradox. Instead, it examines and interrogates the problematisation effects of policy measures where problems are deliberately constituted within the measures. "People do not discover problems; (but) they create them" (Bacchi, 2009, p. 9). The act of problematisation reflects the political rationality of the state. In interrogating the problematisation within policy text rather than policy efficacy, the analysis reflects on the role of state-sanctioned discourses and practices that discursively produce effects observed in the employment paradox of international accounting graduates.

The third focus of the thesis is on the role of the nexus between accounting education and skilled migration in creating the employment paradox. As a neoliberal construct, the nexus enables profiles to change from the desirable transition from international accounting graduate 'as consumer of education export' to 'domestically trained skilled migrant', and to less desirable profiles over time as the transition fails. Ironically, the changes in profiles further contribute towards the creation of the employment paradox problem.

1.5 THEORETICAL FRAMEWORK

The thesis employs Bourdieu's (1977) Theory of Practice as its theoretical framework. The theory is used to explain how policy problematisation produces practices that marginalise international accounting graduates and result in the employment paradox. In Bourdieu's theory, belief system is constituted as habitus. The theory proposes that practice is a function of habitus, capitals, and field, and for practice to occur, capitals and fields must be present. Bourdieu's theory is applied to explain the use of exclusionary factors (such as language proficiency as a cultural capital) by firms (embodied habitus) in a recruitment setting (field) to discriminate against international accounting graduates (practice). The Theory of Practice is employed to address the limited scope of the Human Capital Theory (HCT) which underpins the skilled migration program and education and skilled migration nexus. The HCT's simplistic notion of a direct link between education and productivity ignores other factors, in particular belief systems. Spence's (1973) Signalling Theory, a derivative of HCT, addresses some of the limitations of HCT through the concept of a belief system that allows for a 'system of perception and interpretation' to exist and be used by firms in recruitment practice to decode signals and indices. Spence's belief system and the reconceptualisation of the belief system as proposed by Bailly (2008) and Cai (2013) are useful and provide contextual starting points that lead to the application of Bourdieu's Theory of Practice as the main theoretical framework to analyse the employment paradox phenomenon.

1.6 RESEARCH METHOD AND METHODOLOGY

The research method is based on a Foucault influenced post-structuralism paradigm (Bacchi & Goodwin, 2016). The post-structuralist approach views policy as a discourse or knowledge framework that applies meaning to practices and produces policy subjects and power relations in policy settings (Bacchi, 2009; Foucault, 1972; Goodwin, 2011). Discourse, as such, produces truth that is defended by policy makers. Practices arising from policy text control and govern policy subjects so that such modes of governance reflect the governmentality of the state

actor. Based on Foucault's concept of discourse, policy as discourse analysis employs the concept of problematisation, where problems are constituted in policy to produce policy subjects and governmentality.

The thesis employs a post-structuralist policy analysis methodology developed by Bacchi (2009), 'What's the Problem Represented to be?' (WPR) methodology for policy analysis. WPR methodology examines problematisation whereby problems are constituted in policy to produce policy subjects and governmentality. It uses a series of six questions to uncover discourses and practices that entrench policy problematisation. The questions are shown in Table 1.1. In analysing the problematisation in WPR Question One, a ministerial press release was selected as the initial text is for analysing problematisation in WPR Question One. The 2008 media release (MR.IT001) by the then Immigration Minister announced reforms in the skilled migration program to address the employment paradox of international accounting graduates. A further 88 subsequent policy texts were collected to enable the execution of the WPR analysis The subsequent texts were collected because they chart the changes to the requirements for skilled migration and thus provide a context to evaluate the evolution of the profile of desired skilled migrants.

Table 1.1. **WPR Questions**

WPR Question One	What is the problem represented to be?
WPR Question Two	What presuppositions or assumptions underlie this representation of the 'problem'?
WPR Question Three	How has this representation of the 'problem' come about?
WPR Question Four	What is left unproblematic in this problem representation? Where are the silences?
WPR Question Five	What effects are produced by this representation of the 'problem'?
WPR Question Six	How/where has this representation of the 'problem' been produced, disseminated and defended? How could it be questioned, disrupted and replaced?"

In analysing the state's mode of governance of international accounting graduates (WPR Question Six part One), the research employs the Theory of Metaphor to profile the graduates as

policy subjects, and collects and analyses 30 multiculturalism policy texts to track the evolution of multiculturalism attributes from its inception in 1973 to its current iteration. The policy texts for analysing WPR Question One and WPR Question Six part One were sourced from 119 legislative texts, parliamentary proceedings, ministerial media release, discussion papers, and relevant official reports, and various immigration and labour market reports. Text selection for WPR Question Four, *What is left unproblematic in this problem representation? Where are the silences?* covers 82 submissions made to SOL Review over the period from 2010 to 2018. The policy text and SOL submissions were analysed using in vivo coding for Initial coding to develop concepts and Axial coding to produce categories from the concepts. Categories and concepts and are the conceptual logic of the knowledge framework underpinning the problematisations in policy text, the mode of governance of international accounting graduates, and the competing arguments used in framing the skills shortage on which the employment paradox depends.

1.7   RESEARCH FINDINGS

The research produces two findings. First, the continuation of the accounting education and skilled migration nexus is revealed as a policy ploy to sustain the financial and economic interests of the state, HEIs, and PAAs. The nexus continues to be defended despite credible evidence showing that skills shortages do not exist, at least in the category of general accountant. The nexus is defended by SOL actors with financial and economic interests in its continuation and thus distorts the skills shortage discourse. The skills shortage construct underpinning the nexus is thus problematic. Second, the continuing defence of the nexus silences practices that produce effects that entrench the problematisations of international accounting graduates. The four practices are identified as follows:

- a higher education funding model that relies on markets of fee-paying students;
- failure of HEIs in language and work-ready skills development to produce graduates fit for the labour market;

- credential barriers created by PAAs by establishing differing requirements to qualify as accountant for migration and labour market purposes, and restrict the transition of graduates to 'accountants'; and

- discriminative practices by firms/employers in the labour market.

Collectively, the nexus and the four state-enabled practices perpetuate the employment paradox of international accounting graduates.

1.8   RESEARCH REFLEXIVITY AND RESEARCH CONTRIBUTIONS TO THEORY AND PRACTICE

Research reflexivity requires the researcher to be self-aware of his/her thoughts and actions because the researcher's subject position within the problem representations is fundamental to how the researcher "makes sense of the social world" (Bacchi, 2009, p. 16). The subject position of the researcher, as Malaysian-born Australian citizen and as both the consumer of education export and domestically trained skilled migrant, potentially creates bias that influence all stages of the research process. It may be framed as restricting the analyses within the identified racialised assumption that underpins policy texts and labour market practices. Critically, in challenging the cultural discourses underpinning the employment paradox, there is a risk of the researcher being perceived as downplaying the skills deficiencies of the NESB international accounting graduates. However, the cultural make-up of most international accounting graduates lends itself to the need, under the WPR methodology, to examine the impact of culturalism as a potential construct in the employment paradox phenomenon. Importantly, the reflexivity exercise encourages the continuing critique and reflection of the assumptions, impressions and contexts adopted in the research design, processes, and analyses. The researcher is thus constantly reminded of the need to be reflective in framing the research.

The research presents a novel approach to analysing the employment paradox of international accounting graduates by focusing on the role of the state in enabling practices that produce the effects observed in the employment paradox. It adds to an ongoing debate by focusing on a hitherto overlooked actor, the Australian state and its policy making. Additionally, the research highlights the effectiveness and flexibility of the WPR methodology despite the use of the prescriptive six-question framework. It adds to a list of research in other disciplines that apply the WPR methodology in policy analysis. The research suggests that the challenges to the nexus and discursive practices that entrench problematisations of international accounting graduates provide an avenue to explore an integrated, multi-faceted approach to resolving the employment paradox. The solution affects not only immigration but has wider policy implications in higher education, the labour market, and race-relations in Australia.

1.9   ORGANISATION OF THE THESIS

The thesis comprises of ten chapters (see Table 1.2). Chapter Two presents the theoretical framework; Chapter Three discusses the research methodologies and methods used in the policy analysis; Chapter Four identifies two people categories and four problematisations; Chapter Five examines discourses underpinning the problematisations and identifies neoliberalism and multiculturalism as key assumptions; Chapter Six traces the historical roots of discourses, including Dawkins' 1988 higher education reforms and Australian Immigration policies; Chapter Seven analyses the SOL submissions and identifies interests and practices otherwise silenced by policy texts; Chapter Eight examines the subjectification and lived effects of international accounting graduates; Chapter Nine challenges the discourses and practices that entrench problematisations; and Chapter Ten summarises key findings and responds to the overall research question along with a reflexive exercise on the researcher's experience in carrying out the research. Chapter Ten concludes with the research limitations, suggestions for further research, and the research contributions. The six chapters, Four to Nine, are organised according to the six

questions in Bacchi's WPR methodology.

Table 1.2. **Chapter Outline of Thesis**

Chapters	Outline
Chapter One	Introduction • Background to research and research question: *How does policy problematisation contribute to the employment paradox for international accounting graduates?* • Overview of the thesis
Chapter Two	Theoretical framework • Post-structuralist concepts of social control and governmentality • Human Capital Theory, Signalling Theory, and concept of belief system • Bourdieu's Theory of Practice
Chapter Three	Research methodology • Policy as discourse and WPR methodology • Theory of Metaphor • Policy texts and content analysis
Chapter Four	WPR Question One : *What is the problem represented to be?* • People category: Consumer of education export/Domestically trained skilled migrant • Problematisations of international accounting graduates in policy texts • Problematisations in literature
Chapter Five	WPR Question Two: *What presuppositions or assumptions underlie this representation of the 'problem'?* • Discourses underpinning the problematisations: neoliberalism and multiculturalism WPR Question Six (Part one): *How/where has this representation of the 'problem' been produced, disseminated and defended?* • Mode of governance of the state
Chapter Six	WPR Question Three: *How has this representation of the 'problem' come about?* • Dawkins' higher education reform 1988: massification, marketisation and internationalisation • Australian Immigration policies from 1973: discourses on cultural identity and language proficiency
Chapter Seven	WPR Question Four: *What is left unproblematic in this problem representation? Where are the silences?* • Analysis of SOL submissions • Dominance of financial and economic interests • Discursive practices that entrench problematisations but are silenced
Chapter Eight	WPR Question Five: *What effects are produced by this representation of the 'problem'?* • Subjectification by labour market, HEIs and by PAAs

	• Lived effects in secondary labour market and ethnic enclaves
Chapter Nine	WPR Question Six (Part two): *How could it be questioned, disrupted and replaced?*
	• Challenges to and replacement of the discourses and discursive practices
Chapter Ten	Conclusion
	• WPR analysis summary and response to research question
	• Reflexivity exercise
	• Limitations, future research and research contributions

CHAPTER TWO: THEORETICAL FRAMEWORK

2.1   INTRODUCTION

This chapter presents the theoretical framework for the thesis, employing concepts and approaches from economic and social theories. The thesis employs Bourdieu's (1977) Theory of Practice as its theoretical framework. The theory is used to explain how belief systems produce practices that marginalise international accounting graduates and result in the employment paradox. In Bourdieu's theory, belief system is constituted as habitus. The theory proposes that practice is a function of habitus, capitals and field, and for practice to occur, capitals and fields must be present. Bourdieu's theory is applied to explain the exclusionary practices of immigration policy and firms in the labour market in discriminating against international accounting graduates. The application of Bourdieu's belief system addresses the limitation of Human Capital Theory (HCT) in explaining poor labour market outcomes among international accounting graduates. As the skilled migration program and recruitment practices are based on traditional HCT, the conceptual framework of the HCT and the development of belief system through Spence's (1973) Signalling Theory and the reconceptualisation as proposed by Bailly (2008) and Cai (2013), provides contextual starting points that lead to the application of Bourdieu's theory as the main theoretical framework to analyse the employment paradox phenomenon.

The chapter proceeds with a discussion of HCT as the basis of policy followed by Signalling Theory and its relationship to the concept of belief system. As a counter to HCT and an extension of Signalling Theory, Bourdieu's concept of habitus and Theory of Practice is presented as the theoretical framework of the research.

2.2   HUMAN CAPITAL THEORY

The nexus between skilled migration and the labour market is premised on the positive relationship between human capital and productivity, the tenets of HCT. HCT suggests that "education drives the marginal productivity of labour and marginal productivity drives earnings" (Marginson, 2019, p. 287). Consistent with the conceptual framework of HCT, the nexus between human capital and productivity is reflected in the 2010 long-term migration-planning framework (LTMPF) as "[t]he stocks of skills and knowledge embodied in the ability to perform labour so as to produce economic value. It is the skills and knowledge gained by a worker through education and experience" (Department of Immigration and Citizenship, 2010, p. 6). The theory assumes that education is an indicator of productivity potential and a source of economic development (Marginson, 2019; Tan, 2014). The assumption suggests that because education drives productivity, it is seen as an investment (Tan, 2014) and as such, is often discussed within the context of cost implication and risk/return on investment (Bae & Patterson, 2014; Becker, 1994). Cost and risk/return implications are relevant to both labour demand and labour supply actors as they provide a framework to explain the behaviour of labour market firms. The cost and risk/return consideration leads to the practice in the Australian labour market where skills shortages are supplied through the skilled migration program to meet labour market demand. The recruitment of international accounting graduates as skilled migrants to meet shortages of accountants in the labour market is one such example. Because of its relevance to labour market conditions of international graduates, this section presents a contextual discussion of HCT and its limitations.

In addition to the skilled migration program, HCT similarly underpins education policy. The study of human capital gained prominence when physical capital was no longer able to completely account for economic growth. Accounting for economic growth shifted the focus towards "less tangible resources, like the knowledge possessed" (Becker, 1962, p. 9). "Through

education training the individual gains skills and knowledges, human capital. This human capital automatically makes the individual more productive in the workplace" (Marginson, 1989, p. 1). Through the increase in productivity, employees are willing to pay more for the use of educated labour and consequently, HCT posits that education increases earning capacity (Becker, 1962, 1994; Schultz, 1993; Marginson, 1989). It is on this basis that most education policies are framed (Marginson, 1989; 2019). A singular use of a "unidimensional object, such as the stock of knowledge and skills" directly contributes to the production function and is most commonly used as underpinning education policy" (Acemoglu & Autor, 2009, p. 4). The positive nexus between education credentials and economic output or productivity provides an economic justification for investment in the education system to ensure knowledge and skills are developed to support economic activities within the labour market (Marginson, 2019; Quiggin, 1999). In addition to economic return, the investment in education creates social mobility and middle-income families where wealth is generated predominantly from employment (Piketty, 2014; Quiggin, 1999). The new source of wealth, created through the investment in education, increases consumption and similarly, leads to economic expansion. Contrary to the premise of HCT, public investment in education in Australia has been in decline over a substantial period (OECD, 2019a; Quiggin, 1999). Studies on the impost of immigration on education investment demonstrate the polarisation effects of migration on education investment (Brunello, Lodigiani, & Rocco, 2017; Chapman & Withers, 2001; Nica, 2012).

Within the unidimensional framework of HCT, education is perceived as an important element of human capital that can be manipulated to produce positive economic results. Employers can increase productivity by recruiting those who are in possession of education capital. In return, employees accumulate critical education capital to signal their productivity potential. The focus of HCT is on capital accumulation by both the labour supply and labour demand actors. The accumulation of the necessary capital to signal productivity potential drives

the investment by the labour supply actor in education and training. Similarly, the accumulation of the necessary capital to increase productivity drives the labour demand actors to invest in recruitment and training in order to attract the labour supply actors with the highest productivity potential. The intricacies of capital accumulation and investment under HCT are described next.

2.2.1 Human Capital Theory at Individual Level: Labour Supply

At the individual level, HCT is a labour supply theory, as it fundamentally examines the level of fit-for-purpose of labour supply actors based on their skills and knowledge (Bae & Patterson, 2014). Fit-for-purpose focuses on the ownership and composition of the human capital of the labour supply actors to measure compatibility with labour demand needs for productivity. Skills and knowledge are acquired through formal education and through on-the-job training (Becker, 1994). Education attainment affects initial entry into the labour market, for example, on initial wages, while the level of earnings after employment is gained and influenced by on-the-job training (Bae & Patterson, 2014). Although HCT measures earning capacities, the return on investment in the human capital may be non-monetary. In addition to salaries or wages, improved working conditions, job satisfaction, health and other lifestyle choices are factors that drive investment in human capital (Bae & Patterson, 2014; Becker, 1994). In making investment decisions, the labour supply actors conduct self-assessment on their stock of skills and knowledge. Self-assessment is a critical tool for labour supply actors. In the event of a deficit in capital, self-assessment enables the composition of the stock of skills and knowledge to be adjusted to better align with labour market expectations. The capacity for improvement, however, is constrained by personal ability, time factors and finances (Bae & Patterson, 2014; Becker, 1994).

Typically, the investment in human capital requires both direct and indirect costs. Direct costs include the time required to spend on education and training, and direct financial outlay.

Indirect cost relates to opportunity costs and for Becker (1994), it is the more significant cost factor for consideration in the investment of human capital. The opportunity cost of investing in education training, for example, is the foregone wages from employment. In this education training example, the opportunity cost increases with the age of the individuals because foregone wages would be higher for older than younger labour supply actors in the labour market (Becker, 1994). Direct cost has less implication as the cost of school or tuition fees remain relatively stable overtime. Additionally, the return from human capital investment diminishes with age as the incremental wage decreases with age. Similarly, the payback period for the investment increasingly becomes shorter with age. The rise in opportunity cost and the shorter payback period provides an explanation for the decrease in human capital investment with age (Becker, 1994). Investment in education in Australia by many international accounting graduates is driven by the potential return through wage earning in the Australian labour market. The implication of the opportunity cost vis-à-vis age explains the relatively young age of the international accounting graduates, most of whom, are in the 20 - 30 years age brackets, and many without employment experiences (Birrell et al., 2006). While direct cost is substantial, the indirect cost is minimal for this cohort of graduates, and if they are successful in gaining a skilled visa and employment in the labour market, the payback period is also relatively long. For many international graduates, the attractive proposition of earning wages in the Australian labour market outweighs the cost considerations.

Human capital investment is not a risk-free proposition. International accounting graduates pursuing skilled migration may misjudge labour market trends. Similarly, changes in the political landscape bring changes to the skilled migration legislation. The consequences range from failing to gain rightful employment in the labour market, as depicted by the employment paradox phenomenon, to the scenario feared most by the graduates, that is, failing to secure a skilled visa to work and live in Australia. Even if trends were accurately predicted, the

considerable time factor required to complete an education training means that the labour market trend of the past may no longer be relevant in current or future labour markets (Bae & Patterson, 2014). For example, international accounting graduates are dependent on the inclusion of the occupation accountant on the SOL. The determination to include the occupation accountant on the SOL is made annually and should the accounting occupation be removed from the list; the migration pathway ceases to exist. In this circumstance, the worst-case scenario is realised, and the failure to secure a skilled visa would curtail the graduates' access to wage earning in the Australian labour market.

Variances in the quality of education investment may contribute to variances in labour market outcome. Within the labour supply perspective of HCT, variances create heterogeneity in human capital and are caused by the quality of education training and types of on-the-job training, and they necessarily imply variances in productivity potential (Acemoglu & Autor, 2009). For example, variances in the quality of education affect education outcomes and may be created as a result of differences in learning experiences or the extent of work-ready skills development. Similarly, the level of on-the-job training is employer-dependent, and in this context, skills and knowledge development through on-the-job training correlates positively with the level of on-the-job investment. The heterogeneity in human capital would thus account for the variances in the labour market outcomes of international accounting graduates. This implies that although the international accounting graduates make similar education investment in Australia, the variances in education and employment experiences, for example, produce heterogeneity in the stock of skills and knowledge. As such, high level of uncertainty is present in the human capital investments, and the likelihood of a poor investment outcome is relatively high (Nerdrum, 1999).

2.2.2 Human Capital Theory at Organisational Level: Labour Demand

At the organisation level, where HCT functions as a labour-demand theory, labour

demand actors' investment in human capital is constrained by cost, and as a result, variance in training levels are observed (Bae & Patterson, 2014; Becker, 1994). For the labour demand actors, investment in human capital, such as training and development, has a positive impact on productivity (Black & Lynch, 1996; Acemoglu & Pischke, 1998; Haltiwanger, Lane, & Spletzer, 1999). Nonetheless, the cost implications of investing in training and development encourage the labour demand actors to be selective as they seek to maximise the return from investment (Hashimoto, 1981; Leuven & Oosterbeek, 2001). Consequently, across the labour market, variances are observed in the depth and breadth of on-the-job training and development (Hashimoto, 1981; Leuven & Oosterbeek, 2001). For international accounting graduates, having work experience alone does not necessarily inculcate the necessary skills and knowledge because heterogeneity in on-the-job training and development renders work experience unequal in value.

Cost considerations encourage the investment in training to be shared by the labour demand and labour supply actors. In a perfect labour market, Becker (1994) suggests the labour supply actors bear the costs (and the benefits) of general training, while both the organisation and employees share the costs and benefits for specific training. As general trainings produce skills and knowledge that have portability and application across organisations and industries, they "increases the future marginal product of workers in the firm providing it, but general training would also increase their marginal product in many other firms as well" (Becker, 1962, p. 13). As the benefit of general training is accrued by the labour supply actors, the organisation has no incentive to provide general training. General training cost is often associated with the 'direct cost of school training' and the cost function of general training implies that the labour demand actors expect labour supply actors to be equipped with general work-ready skills for the job (Becker, 1962). In contrast, specific training is organisation-specific and "increases productivity more in firms providing it", but it lacks the portability of general training and has "no effect on the productivity of trainees that would be useful in in other firms" (Becker, 1962, p. 17). In

rationalising the cost of investment, the labour demand actors focus on specific training rather than general training (Becker, 1962; Thurow, 1976).

An optimal level of human capital, and thus labour, are central to the functioning of the economy. Like all goods and services, labour is subject to the function of supply and demand in the market (Galor, 2011). Demand for labour drives the investment in human capital by both the labour supply and demand actors. Investment increases the accumulation of human capital and similarly increases the supply of labour. Lack of demand for labour would have the opposite effects. As the demand for labour lags economic growth (Ahmad & French, 2011), and as investment in human capital is a time-consuming process, the risk of not fully developing the necessary human capital to capitalise on labour market demand from economic growth is heightened. Thus, these risks must be appropriately managed; failure to do so would result in either an under-investment or over-investment of human capital. The under-investment or over-investment of human capital could have national implications on the labour market, where skills shortage would occur in the event of an under-investment (and likewise, skills surplus would occur in an over-investment scenario). Skills shortages indicate an under-investment in human capital, and rectifying the shortages requires state intervention through skilled migration programs. In the context of the employment paradox, despite the state intervention, skills shortages persist, or at least the occupation, accountant, remains on the SOL. The employment paradox challenges the theoretical underpinnings of HCT and highlights its limitation. The limitations of HCT are discussed next.

2.2.3   Limitations of Human Capital Theory

Critics of HCT primarily challenge the premise underpinning the theory. Education capital on its own has little impact on employers' recruitment decision. Instead, employers prefer to rely on intuition and referral, or other signals to gauge productivity (Bae & Patterson, 2014;

Bill, 1998; Britton, Dearden, Shepherd, & Vignoles, 2016; Delaney, Harmon, & Redmon, 2011; Di Stasio, Bol, & van der Werfhorst, 2016; Miller & Rosebaum, 1997; Vedder, Denhart, & Robe, 2013). For example, 50 percent of American graduates work in roles that are incompatible with their education credentials (Vedder et al., 2013). Similarly, the observed variability in employment is accounted more by social-economic background than education credentials (Bourdieu, 1977; Brown, Lauder, & Ashton, 2012; Delaney et al., 2011). Changes due to globalisation, technology and education landscapes have diminished labour supply actors' standing in the labour market irrespective of education credentials (Brown et al., 2012). These criticisms suggest that the education capital and productivity link of HCT is weak, and that human capital other than education capital is used to predict employment potential. In a rebuke of HCT, Bowles and Gintis (1975) reiterate that human capital is not limited to technical skills but includes attributes such as "race, sex, age, ethnicity, and formal credentials, often held to be irrelevant in the logic of capitalist production, [which] are used to fragment the work force" (p. 76). Essentially, HCT "offers no theory of reproduction at all and presents a very partial theory of production, one which abstracts from the social relations of production in favour of technical relations" (Bowles & Gintis, 1975, p. 75). The inability of HCT to account for non-technical production factors is a major flaw.

A further criticism of HCT is that variation of labour market outcomes is a labour supply problem. The supply of human capital through the accumulation of education capital is seen as an 'individual choice' in which "an individual's pattern of personal development (in short, how one "turns out") is depicted as the product of one's own or one's family's choices" (Bowles & Gintis, 1975, p. 77). In this model of individual choice, the quality of the supplied labour is controlled by the labour supply actors through the accumulation of human capital, and as such, variability in employment outcome hinges on the quality of the supplied labour and consequently, on the labour supply actors themselves. In framing the variability as a labour supply problem, the

labour demand perspective is deemed to be unproblematic. The shift of accountability to the labour supply actors means that any remedial action to improve employment outcomes is solely the responsibility of the labour supply actors. However, the intervention aspect of the governmental policies on anti-discrimination, equal opportunity and affirmative action for minorities support the notion of a discriminatory labour market (Bae & Patterson, 2014; James & Osuka, 2009; Li & Miller, 2012; Parry & Jackling, 2015). In sum, discriminatory factors used by labour market extend beyond education credentials.

Through the education and productivity links in HCT, the Australian skilled migration program establishes education credentials as a core requirement for potential migrants. For example, international accounting graduates qualify as an accountant when they demonstrate possession of a tertiary qualification in accounting and English language proficiency. In line with HCT, the international accounting graduates who qualify as an accountant in skilled migration are assumed to have positive labour market outcomes as HCT assumes the transition from skilled migration to labour market is seamless. As the employment paradox demonstrates, the assumption fails for international accounting graduates (Marginson, 2019). Spence's Signalling Theory addresses some of the limitations of HCT through the concept of a belief system that allows for a 'system of perception and interpretation' to exist within the recruitment process (Acemoglu & Autor, 2009). Spence's Signalling Theory is discussed next.

2.3   BELIEF SYSTEM

The role of the labour demand actors comes into focus as the discussion shifts toward the transition of the international accounting graduates from skilled migration to the labour market, for the labour market outcome of the graduates is contingent on the decisions of firms in the labour market. An important theoretical framework that examines the decision-making process in labour market recruitment is Spence's (1973) Signalling Theory. Signalling Theory, a

derivative of HCT, is similarly constrained to demonstrating education capital as a signal of productivity potential of labour supply actors (Acemoglu & Autor, 2009), and similarly attracts criticism for its unidimensional application (Bills, 1988; Di Stasio et al., 2016; Miller & Rosenbaum, 1997; Vedder et al., 2013). However, unlike HCT, Signalling Theory introduces the concept of 'belief system', known as an employer's probabilistic beliefs, as a conceptual framework underpinning recruitment practices and decision-making processes (Spence, 1973). The concept of belief system introduces subjectivity and expands the scope of capitals used as signals of productivity of labour supply actors. This section examines the conceptual framework of a belief system, commencing with Spence (1973), followed by a reconceptualisation of the belief system by Bailly (2008) and a further extension to explain the construct of a belief system by Cai (2013).

2.3.1 Signalling Theory

Spence (1973) equates the recruitment process to a 'lottery', predominantly because the productivity capability of labour supply actors is unknown prior to employment, so employers take a gamble when they recruit them. The unknown productivity capability of the labour supply actors creates information asymmetry, and this uncertainty introduces the element of risks in the recruitment and selection process. In Signalling Theory, the labour demand actors develop, and rely on, a system of beliefs to judge the attributes (or signals and indices) of the labour supply actors, in order to mitigate these risks (Spence, 1973). Signals are controllable attributes, such as academic qualification. Indices, on the other hand, are non-controllable attributes, such as age and gender. As indices are non-controllable, the theory focuses on the signals as factors to interpret and measure productivity of the labour supply actors. Through post-recruitment experiences and other learning processes, the labour demand actors recalibrate the system to incorporate new labour market information and thus update the belief system. The recalibration process demonstrates the fluidity of the belief system. A state of equilibrium is reached when the

belief system produces consistent interpretations of the signals. At equilibrium, signals are assumed to be objective measures of productivity and because the system adjusts to labour market information from the signals, it produces an indiscriminate and consistent outcome. The theory, however, does not explain the origin nor the development of the belief system.

2.3.2 Belief System: Reconceptualisation and Extension

The assumption of objectivity in the belief system is challenged by Bailly (2008) in a critique of Signalling Theory. Bailly (2008, p. 963) argues that the assumption of objectivity is flawed because the probabilistic belief system is unique to each labour demand actor and the signals are thus interpreted differently based on "the image that the individual presents". Bailly (2008) reconceptualises Spence's system of probabilistic belief into a belief system framework that supports individuality and hence introduces the element of subjectivity. Bailly's belief system is described as "a configuration of ideas and attitudes in which the elements are bound together by some form of constraints or functional interdependence" (Converse, 2006, p. 3). The function of constraints and interdependence necessarily provide an individual with the ability to make predictions and to shift ideas and attitudes within their belief system (Bailly, 2008; Converse, 2006). For example, profit is a function of revenue and expense. A conceptual logic would allow an individual to predict a fall in profit if there is an increase in expense or a decrease in revenue, and that the elements of profit, revenue and expense are interdependent. Interdependency signals that any change in one element will necessitate a change in the other two elements (Converse, 2006). The ability to shift ideas suggests that the belief system is fluid.

As system of ideas and attitudes, Bailly's (2008) reconceptualised belief system is necessarily subjective, but it is fundamental in order to enhance the interpretive function of Signalling Theory. Bailly (2008), and later Cai (2013), suggest that the belief system is shaped by both unique and common learning experiences. For example, past experiences of recruiting

and managing new employees are 'unique learning' and observations on recruitment outcomes and practices of other firms are 'common learning'. These learning processes are responsible for fine-tuning the interpretive function of the belief system (Cai, 2013). Additionally, the shaping of the belief system is a trial and error process, and it continues until an equilibrium is achieved at which the 'true value' of an employee is established (Bailly, 2008; Cai, 2013). As such, the belief system is the knowledge framework in a recruitment process because it guides decision making (Anderson, Reynolds, Schallert, & Goetz, 1977). In critiquing Bailly (2008), Cai (2013) develops a framework to explain the construct of the belief system.

While the belief system was reconceptualised by Bailly (2008), the construct of the belief system was not examined. The task is taken up by Cai (2013) using DiMaggio and Powell's (1983) Institutional Theory as the framework to examine the construct of a belief system. Institutional Theory suggests that the firms construct belief systems through an isomorphic process (coercive, mimetic or normative isomorphism), resulting in compliance, voluntary or otherwise, to institution-wide processes, norms, rules and values, within a constructed boundary (Cai, 2013). Through this mechanism of institutionalisation, homogeneity emerges, and actors within an organisation behave, think, and act in a similar manner. This outcome suggests that unique learning eventually becomes less relevant as common learning take holds and dominates (Cai, 2013). As a macro-level theory, Institutional Theory adequately explains the construction of an institutional belief system. However, it fails to acknowledge, and nor does it explain, the construction of an individual belief system (Lawrence & Shadnam, 2008; Suddaby, 2010). As micro-level functionality of a belief system exists and produces unique and personal interpretations of the signals, it is relevant to the recruitment decision making process. As such, the construct of an individual belief system is equally as critical as an institutional belief system (Anderson et al., 1977).

The inadequacy of the Institutional Theory in constructing an individual belief system is addressed through Bourdieu's (1977) concept of habitus to explain the constructs of both macro and micro levels belief systems as a mutually constitutive agent-of-change (Anheier, Gerhards, & Romo, 1995). As mutually constituted systems, Bourdieu (1977) positions habitus as either a dominant or dominated belief system, instead of macro or micro, and when a habitus dominates, a dominant belief system is established. The theory implies system fluidity, where a dominated belief system, given the right traction, can shift position to a dominating one. When a belief system dominates, it becomes institutionalised and plays a key role in shaping discourses. In addition to being able to account for the construct of belief system through habitus, Bourdieu's (1977) Theory of Practice provides an explanation for the exclusionary practices of the immigration policy and the firms in the labour market in discriminating against international accounting graduates. The Theory of Practice is discussed next.

2.4   BOURDIEU'S THEORY OF PRACTICE

Bourdieu's Theory of Practice is a model of behaviour which involves "a process of learning through experience, improving practical logic and forming dispositions for action which begins in earliest childhood and continues throughout life" (Cvetičanin, 2012, p. 26). This model of behaviour suggests that practices are the visible manifestation of a set of underlying systems of inherent logic and dispositions acquired through lifelong experience and learning. The model enables actions to be understood by examining the underlying system of logic and dispositions. Importantly, this model of behaviour suggests that the economic, social and cultural environment and/or background of the actors are critical in shaping and influencing the system of logic and dispositions. As the system is, and can be, shaped or influenced, the model also implies that the system is not static but fluid. Bourdieu (1977) uses the term habitus to describe the system of logic and disposition as "a system of durable, transposable disposition, structured structures, predisposed to functions as structuring structures … which generate and organise practices and

representations that can be objectively adapted to their outcomes" (Bourdieu, 1990, p. 53).

Habitus, which can influence and be influenced, determines how actors behave, act or decide, within a given context in order to achieve specific outcomes. Habitus does not engage in isolation. The observed practice is dependent on the interaction of the habitus with its contextual boundary, comprising of either social, cultural or economic capital, and field (Bourdieu, 1977). For Bourdieu, the relationship between habitus, field and practices can be represented by the following equation (Maton, 2012), *(Habitus)(Capital) + Field = Practice*, henceforth referred to as the Practice equation. The system of logic and dispositions under habitus is similar to the collection of ideas and attitudes within a belief system, and for the system to be effective in producing practices, constraints (field and capitals) are necessary. Thus, a belief system is positioned as habitus.

2.4.1   Habitus and Field

Habitus creates practices that are observed within a field. It is a "universalising mediation which causes an individual agent's practices" (Bourdieu, 1977, p. 79). As habitus is an embodied and innate system of logic and dispositions, it is individual-centric and is structured by an actor's personal history and knowledge (Anderson et al., 1977; Bourdieu, 1977). This suggests that habitus evolves continuously and shapes the actor's perception and interpretation framework (Bourdieu, 1990). Individuality of habitus produces variances in practices even if capital and field are constants. Habitus allows Bourdieu to address the shortfalls in other social practice theories that emphasise the production of practices as purely objective, mechanical, and systematic (Bourdieu, 1977; Cvetičanin, 2012). Nonetheless, practices are predictable if the elements of habitus, capital and field are known (Bourdieu, 1977). An actor in an environment of familiarity is expected to produce consistent practices (Feldman & Orlikowski, 2011; Sieweke, 2014). When predictability exists, a state of equilibrium is achieved.

Predictability creates familiarity and it is achieved in a state of equilibrium. Familiarity is accessible when actors with a similar system of habitus form a network within the field as these actors share a common perception and interpretation framework. This means that habitus may reflect the economic, social and cultural strata of such a network. For example, actors from similar cultural background share greater similarity and familiarity with each other. As the Australian culture is predominantly Anglo-Saxon, familiarity is higher among Anglo-Saxon graduates. The opposite is true for non-Anglo-Saxon graduates, and unfamiliarity positions these graduates outside of the boundary of practices considered normal or acceptable in Australia. Familiarity explains the establishment of a social or economic network that is ethnic or culturally driven. The effect of familiarity effectively segregates and positions the actors within a field into distinct subgroups, with each subgroup exhibiting differences in their economic, social and cultural systems of logic and dispositions. From this grouping, class habitus is constructed, and the positioning of these class habitus within the field creates class structures. While variations within class habitus exist, a common and dominant but universally accepted viewpoint unifies the class habitus (Bourdieu, 1977), resulting in the production of common practices within the class habitus, and hence equilibrium.

A change in either, habitus, field or capital, results in a shift in behavioural patterns and disrupts the equilibrium. In a state of disequilibrium known as hysteresis, the actor is unable to establish a framework for practices and as such, the predictability framework of practice cannot exist (Bourdieu, 1977). When hysteresis occurs, the actor troubleshoots and demonstrates practices to re-calibrate the disequilibrium. When a new equilibrium is established, the habitus and/or capital, is re-shaped. Hysteresis provides an explanation for the employment paradox phenomenon. Accounting for a dissimilar habitus and/or capital to firms in labour market, labour supply actors demonstrate practices that are unpredicted and incompatible with firms' expectations. The firms in the labour market reject these practices, and consequently, the labour

supply actors are marginalised. To rectify the hysteresis and return to equilibrium, the labour supply actors would need to re-adjust their habitus or capital to produce practices that match firms' expectations. Practices that remove the hysteresis, in effect, realign the individual-level habitus to the field-level habitus. When recalibration is successful, the predictability framework of a state of equilibrium is restored. The Theory of Practice, as such, enables labour market outcomes of labour supply actors to be explained.

The power relations within a field create structures of rules and authorities. Field structure reflects the power relations between field positions and is continuously remapped by the ongoing power struggle for dominance (Thomson, 2012). A dominant habitus in a class structure has its benefit as it confers "power and consequently profit" to the dominant actors (Bourdieu, 1987, p. 4). Power relations between field positions is a consequence of the mechanics of habitus (and capital) and has the effect of creating field positions that either dominate or are dominated. Although subjugation of field positions exists, it is tolerated. The acceptance of inequality, because of the power relation, demonstrates the concept of doxa (Bourdieu, 1990; Cvetičanin, 2012). Doxa is essentially a shared, unquestioned, and non-negotiable belief amongst the actors in the field of what is deemed social reality, and it is doxa that provides stability despite an apparent power struggle in the field (Bourdieu, 1990; Cvetičanin, 2012). The power relations and the power struggles that ensue indicate a "struggle (or competition) for the appropriation of scarce goods" within the field (Bourdieu, 1987, p. 3). The competition for capital is an indication of the motivation for the actors to reposition themselves in higher power positions within the field (Ferarre & Apple, 2015). Field habitus, in this regard, represents the institutionalised dispositions of the most dominant, influential, and powerful actors, and this is, perhaps, the ultimate position for all actors in the field. The continuous struggle for dominance helps to simultaneously re-shape both the habitus of the field and of the individual actors. The continuous re-shaping of the habitus reflects the mutual constitution of this relationship, otherwise known as a generative system

(Feldman & Orlikowski, 2011). The mutual constitution element links the habitus (structured structure) and the social structures or field habitus (structuring structures) as both the producer and the product.

Habitus is critical for two reasons. First, habitus, as an embodied system of belief, is constructed by personal history and knowledge but evolves through a mutually constitutive process as it shapes, or is shaped by, other field habitus. Although similar to Cai's (2013) unique and common learnings, it occurs first at the micro-level, and when it dominates, it becomes a macro-level belief system. The crucial difference with Cai (2013) is that habitus operates concurrently within a multilevel framework. Dominated habitus continues to operate alongside dominant habitus in harmony through *doxa*. Second, it creates practices within a field. Practices can be explained through its underlying habitus. As a system of belief, habitus underpins discourse as practices are often communicated via knowledge constructs, such as through policy texts, in shaping social and cultural practices (Fairclough, 2001). Discourse analysis is able to examine and explain how the habitus constructs, maintains and legitimises social and cultural practices within communities (Wodak & Meyer, 2009).

2.4.2   Capitals

The concept of 'capital' is central to Bourdieu's theory because without capital, the notion of practice does not hold. The composition and quantity of capital determine the field structure and positions (Bourdieu, 1986). The power struggle in exerting dominance within a field is facilitated by capital as field positions can only change through the manipulation of the composition and quantity of capital (Bourdieu, 1986; Cvetičanin, 2012). Although capital is commonly used to refer exclusively to economic capital, Bourdieu (1986) stresses the significance of social and cultural capitals in addition to economic capital. Although, cultural and social capitals are often discounted by economists because they are neither monetary based nor

easily measurable, Bourdieu (1986) argues that these capitals are as significant as economic capital because they account for the function of the class structure and hence power relations within the field.

Economic capital is ranked highest on utility because of its liquidity while cultural and social capitals are lower ranked (Bourdieu, 1987) as they represent merely symbolic values (Moore, 2012). Because of its liquidity, economic capital enables the accumulation of cultural and social capitals. In a competitive labour market, for example, the organisation with substantial economic capital is likely to be more successful in attracting highly skilled employees (cultural capital) by offering more attractive salary packages. Cultural capital is represented by elements that are either embodied, objectified or institutionalised (Bourdieu, 1986). Embodied cultural capital represents the acquired and internalised form of capital (such as knowledge, skills and language ability); objectified cultural capital represents the physical and externalised form (ownership of artwork or attendance at cultural events), and institutionalised cultural capital represents institutional recognition, most commonly through academic credentials. Embodied cultural capital is "a set of cultivated dispositions acquired in the course of the process of socialisation" (Cvetičanin, 2012, p. 32). The definition suggests that the acquisition of embodied cultural capital requires investment in time and is non-transferable to and/or inheritable by another actor (Bourdieu, 1986). An actor with valuable and in-demand embodied, and institutionalised culture capital can convert these capitals to economic capital through the labour market, making these capitals critical for employment prospects (Bourdieu, 1986). Similarly, these types of cultural capital are important to the skilled migration program. For example, the SOL details the required knowledge and skills (embodied capital), and academic qualifications (institutionalised capital) required to be successful in the skilled migration program. The less significant of the three elements of cultural capital, objectivised capital, is an extension of the economic and is a tangible reflection of the cultural capital of an actor. Such reflection is crucial,

particularly if an actor is positioned within a field habitus that values high culture – usually, a reflection of class status. Capitals provide mobility among field positions and as such, are valuable commodities. Field actors compete for scarce capitals, and in efforts to shift field positions, power struggles ensue.

2.4.3   Practice

Placing actors into field positions results in multiple groupings of people who are differentiated by their volume and composition of capital ownership (Bourdieu, 1987). The basic premise of the Theory of Practice is that the actors in a field who own certain economic, culture and social capitals share the same field position. The actors in these field positions are subjected to similar externalities, and this would yield similar disposition or habitus to produce homogenous practices within the same field position as per the Practice equation (Bourdieu, 1987). As such, the actors within each field position are more likely to share similar views, interests, norms, values or habits. New entrants demonstrating similar composition and quantity of capital ownership, are conditioned by doxa, to either adopt similar dispositions and field positions to the existing members, and to accept the differences in power relations, within the field. The adoption of the habitus within a field position forms the basis of the development of an individual belief system. Doxa reinforces the stability of the co-existence of field-level (macro) and individual (micro) belief systems.

Practices between field positions, however, vary. The differences in practices are attributed to the variances in habitus and capital ownership. Actors with high levels of capital ownership are likely to occupy higher field positions and possess dominant habitus. These practices have the effect of dominating actors in less powerful field positions. Between field positions, the network of relationship between the actors is one that is characterised by constant hysteresis, where dissimilarity in capital ownership creates variances in practices. Hysteresis

measures incompatibility of habitus and/or capital and thus compatibility between labour demand and supply actors. Despite hysteresis, doxa creates acceptance of the social, cultural and economic inequality and thus maintains stability within the field. The actors in hysteresis can opt to accept inequality by remaining in their given field position, in which case the hysteresis is not resolved, but social harmony is maintained. Alternatively, they can opt to address the hysteresis by recalibrating either habitus or volume/composition of capital, or both, to shift field position to narrow the gap. Capital appropriation and the reshaping of habitus are slow and lengthy processes, but recalibration of habitus or capital is the only way to reduce hysteresis (Bourdieu, 1986). In recalibrating the habitus, the actor resorts to imitating the practices of other actors in the field and so internalises the practices or experiences as their own dispositions (Bourdieu, 1977; Sieweke, 2014). Behavioural affirmation from other actors reinforces and realigns the habitus of the actors to the field habitus until a return to the equilibrium state is achieved. At equilibrium, practices become routine (Feldman & Orlikowski, 2011) and are produced "without the need for any conscious thinking" (Sieweke, 2014, p. 35).

2.4.4 Practice and the Discourse of the Employment Paradox

The Theory of Practice promotes practice as a product of a belief system interacting with capital ownership within a given context. In the employment paradox phenomenon, practices are contextualised in two fields: immigration and labour market. In the immigration field, the belief system marginalises the international graduates because the practices of these graduates are in hysteresis with cultural and social practices of the general Australian population. Similarly, in the labour market field, the dominant 'country' habitus dominates the practices of firms in the labour market where the differences in cultural and social practices create hysteresis in the practices of the graduates in the labour market. Hysteresis in the labour market and the marginalisation of the international graduates potentially explain the poor labour market outcome.

Practice is inherently a social and cultural construct and it enables meaning and knowledge to be interpreted, and it produces subjectification of the actors within a field. As practices produce a specific interpretation of meaning or a discourse, they close off other possibilities of interpretation (Ball, 1993; Foucault, 1972). Consequently, discourse constructs a social system where unequal power relations create actions or practices that subjugate its policy subjects by those who are privileged to create knowledge within the social system (Foucault, 1972). Discourse is produced to control and distribute resources to provide advantage the dominant actors. The employment paradox, at the core of the thesis, is produced because of practices within the fields of immigration and labour market. As the international accounting graduates are subjugated by discourse encapsulated within policies and actions of dominant actors in the fields of labour market, the discourse underpinning the employment paradox must be examined and interrogated through policy interrogation. The interrogation of policy as discourse is explored in Chapter Three through the application of Bacchi's WPR methodology.

2.5   CHAPTER SUMMARY

Bourdieu's theoretical framework provides an underpinning for the research question, *How does policy problematisation contribute to the employment paradox for international accounting graduates?* The skilled migration program with HCT as its underpinning continues to focus on increasing the stock of education and training capital of the skilled migrants as means to improve their labour market outcomes. However, despite reforms, the employment paradox continues. Critics of HCT argue against the objectivity and uniformity of the interpretation of signals presented by education and training capital. Subsequently, the system of 'interpretation and perception' is reconceptualised as a belief system where the attribute of objectivity is replaced with subjectivity because 'interpretation and perception' of signals are individual-specific. Individual belief systems are thus as relevant as institutional belief systems in shaping decision making processes. The concept of habitus in Bourdieu's Theory of Practice more accurately

explains the construction and relevance of individual belief systems in decision making processes. The Theory of Practice thus enables immigration and recruitment practices to be explained through the concept of hysteresis where hysteresis is used to measure the differences of practices between the international graduates, and the state and firms in the labour market.

The theoretical framework considers the employment paradox as a product of competing discourses. The employment paradox continues to exist in its current form as the debate is framed by the dominant discourses in skilled migration to produce the subjectification observed among international accounting graduates. The theoretical framework enables the employment paradox phenomenon to be discursively assessed as a political, economic, and social phenomenon. The methods and methodologies to conduct policy as discourse analysis are discussed in the next chapter.

CHAPTER THREE: RESEARCH METHOD AND METHODOLOGY

3.1   INTRODUCTION

This chapter outlines the research method and methodology to address the research question, *How does policy problematisation contribute to the employment paradox for international accounting graduates?* The primary method is a discourse analysis based on a post-structuralist approach to policy analysis. Based on Foucault's concept of discourse, policy as discourse analysis employs the concept of problematisation, where problems are constituted in policy to produce policy subjects and governmentality. A post-structuralist policy analysis methodology developed by Bacchi (2009), 'What's the problem represented to be?' (WPR), is employed to analyse skilled migration policy texts. Six questions frame the WPR methodology to guide policy analysis:

1. WPR Question One: What is the problem represented to be?

2. WPR Question Two: What presuppositions or assumptions underlie this representation of the 'problem'?

3. WPR Question Three: How has this representation of the 'problem' come about?

4. WPR Question Four: What is left unproblematic in this problem representation? Where are the silences?

5. WPR Question Five. What effects are produced by this representation of the 'problem'?

6. WPR Question Six. How/where has this representation of the 'problem' been produced, disseminated, and defended? How could it be questioned, disrupted and replaced?"

In analysing the state's mode of governance of international accounting graduates, Theory of Metaphor is employed as a research method to profile the graduates as policy subjects within the multiculturalism policy texts. Mode of governance of the state establishes the conceptual knowledge framework and reflects the state's governmentality that produces discourses

underpinning the problematisations of domestically trained skilled migrants. The policy texts, such as ministerial media release, discussion papers, reports, and SOL submissions, are collected and analysed using In vivo coding method for Initial coding to develop concepts. Further coding is applied using Axial coding to produce categories. Concepts and categories are conceptual logic underpinning knowledge frameworks. Two limitations of research methods are identified: scope of data collection and incomplete SOL submissions data.

The chapter proceeds with a background to post structuralism that forms the conceptual underpinning of the policy as discourse analysis. This is followed an outline of policy as discourse analysis including details of the WPR methodology. Within the methodology, the Theory of Metaphor is explained as an analytical tool to examine the mode of governance of skilled migrants to reflect the state's governmentality that produces the problematisations of international accounting graduates. The selection of policy related is outlined along with an explanation of the coding analysis. The chapter concludes with the limitations of the research methods.

3.2   POST-STRUCTURALISM

Policy analysis is a "process of multi-disciplinary enquiry aiming at the creation, critical assessment, and communication of policy relevant information" (Dunn, 2015, p. 2). There are multiple approaches to policy, and each approach differs in its framework to analysing policy. For example, the traditionalist approach encapsulates the positivist approach as it "draws on social science methods, theories and substantive findings to solve practical problems" (Dunn, 2015, p. 1). The positivist approach exemplifies an applied social science approach with underlying assumptions of logic, rationality, and objectivity. Under this approach, policy analysis is a tool to provide objective, value-free solutions to problems that benefit the general population (Goodwin, 2011; Yanow, 2000), and this acts as a platform to legitimise the policy (Blackmore & Lauder, 2005; Colebatch, 2009). The positivist approach is criticised for failing to consider the

roles of normative judgements in the policy making process (Durning, 1999; Hodgson & Irving, 2007; Yanow, 1996).

Critics of the traditionalist or positivist approach to policy analysis question the foundational premises, objectivity, and generalisation of the approach (Blackmore & Lauder, 2005; Lejano, 2006). They challenge the value neutrality and objectivity premises of the traditionalist and positivist approaches and suggest that policy making is not apolitical and "no public policy question can be answered by analysis alone, divorced from political considerations; judgement and intuition play a large role" (Quade, 1975, p. viii). Critics of traditionalism and positivism consider subjectivity and multiple interpretation of meanings as fundamentally necessary because policy is the product of a "contest over the construction of meaning" (Lejano, 2006, p. 98). The use of the contest or 'game' metaphors to describe the policy making process implies that policy making is a competitive process involving multiple actors with competing interests (Lejano, 2006). As a contest, there could only be a winner, and the winner is privileged to "insert their particular interpretation, narrative or text into the public discourse" (Lejano, 2006, p. 93). For these reasons, the underlying premise of policy as an instrument for problem solving and social justice is challenged (Blackmore & Lauder, 2005; Colebatch, 2009). As the antithesis of traditionalism and positivism, post-structuralism rejects the presupposition-less representation of traditionalism, "arguing explicitly that such representation is both politically undesirable and philosophically impossible" (Agger, 1991, p. 106). In line with the methodology of the thesis, post-structuralism is used as a broad framework to interrogate and deconstruct policy text as it is concerned with the "contestable nature of social reality" and of governmentality (Dumont, 1998, p. 229).

Post-structuralism is a "theory of knowledge and language" (Agger, 1991, p. 112). The interpretive approach of post-structuralism is based on the "presupposition that we live in a social

world characterised by the possibility of multiple interpretations" (Yanow, 2000, p. 5). As such, the subjectiveness of interpretations applies to both the policy actors (policy maker and policy subjects) and the policy analysts (Jenkins, 2007). Not only is policy never free of the interpretations and representations of the policy maker but it is also subject to different interpretations by readers of the policy based on the readers' social class and power relations (Ball, 1993). As such, the interpretive process views the role of language within policy text as significant in the meaning making of policy (Ball, 1993; Gibbins, 1998). The impact of policy on the reader varies and importantly, is likely "not to be constructed in circumstances of their own making" (Ball, 1993, p. 12). While the policy interpretation allows for individualistic and independent narration of the problem, the ability of the reader to offer an alternative solution to the problem is necessarily constrained by the language and knowledge of the policy maker. Policy analysis is thus limited by dictated constraints, frameworks, and boundaries that are predetermined by the way the problem is framed and represented by the policy maker.

The discursive approach of post-structuralism subscribes to the same theoretical framework as the interpretive approach but with one key difference. The discursive approach applies knowledge construct, instead of language construct, as the meaning making framework of policy (Bacchi, 2000, 2009). The discursive approach, an integral part the post-structuralism movements, interrogates "taken-for-granted assumptions" (Agger, 1991, p. 106) and actively seeks assumptions or discourse that have failed to be made visible by the policy making process in order for the problem representation to be reframed (Bacchi, 2009; Goodwin, 2011; Lejano, 2006). Critically, the discursive approach acknowledges the role of the state in creating and shaping social rules through policy making (Bacchi & Goodwin, 2016). It views policy text as discourse and interrogates policy text as such. The thesis employs the discursive approach as a discourse framework in analysing policy text within the skilled migration program. The policy as discourse framework is discussed next.

3.2.1 Discursive Approach: Policy as Discourse

Policy as discourse analysis is commonly employed to interrogate policy texts. Under policy as discourse analysis, policy text is seen as the embodiment of the discourse or knowledge framework that produces meaning, policy subjects and practices, and power relations within policy setting (Bacchi, 2009; Foucault, 1972; Goodwin, 2011). One of the most influential studies of discourse is Michel Foucault's concept of discourse (Bessant, Watts, Dalton, & Smyth, 2006; Brown, 2008; Gibbins, 1998). In Foucault's concept of discourse, the policy as discourse analogy is captured in his description of documents. Discourse is encapsulated within documents and the interrogation of the documents implies an interrogation of the discourse underlying the documents (Foucault, 1972).

> Documents have been used, questioned, and have given rise to questions; scholars have asked not only what these documents meant, but also whether they were telling the truth, and by what right they could claim to be doing so, whether they were sincere or deliberately misleading, well informed or ignorant, authentic or tampered with. (Foucault, 1972, p. 6)

Foucault's document is an abstraction as the document takes many forms and genres. As document is broadly-based, policy as discourse analysis is often a multidisciplinary analysis (Dunn, 2015). The scope of document includes the following:

> Informal conversation, news reports in the press or on television, parliamentary debates, party propaganda, many types of legal (laws, interrogations), political (speeches of politicians) or educational (textbooks, classroom interaction) discourse, advertisements, Twitter or Facebook messages, and so on. (Van Dijk, 2018, p. 229)

Within Foucault's discourse framework, discourse is a social system that is historically constructed and that enables the production of meaning and knowledge that subjectifies the actors within a web of power relations that not only determines "what can be said, and thought, but also about who can speak, where and with what authority" (Ball, 1993, p. 14). As discourse produces a specific interpretation of meaning, it closes off other possibilities of interpretation. The ability

to do so is given by its discourse of status, a privileged position derived from the policy maker's position of power. The production of discourse is "at once controlled, selected, organised and redistributed by a certain number of procedures whose role is to ward off its powers and dangers" (Foucault, 1972, p. 52). The subjectification of policy subject implies that discourse has material impact, and that it creates actions or practices. Consequently, discourse constructs a social system where unequal power relations create actions or practices that subjugate its policy subjects by those who are privileged to create knowledge within the social system (Foucault, 1972). Subjugation similarly implies that the knowledge framework and the practices that ensue exist because of unequal power relations, for without subjugation, the construct of a civilised and harmonious social system is impossible.

Discourse is never static as the reconstitutive nature of discourse suggests that discourse has a historical origin. The reconstitution process of discourse is described as a "mutation that is not of very recent origin, but which has still not come to an end" (Foucault, 1972, p. 6). The historical nature of discourse enables the genealogy of the discourse to be traced. In Foucault's genealogy, "truth cannot be separated from the procedures of its production" and as such, genealogical analyses "criticise, diagnose and demythologise 'truth phenomena'" (Tambokou, 1999, p. 203) .Genealogical analysis not only uncovers the history of discourse but also provides a context for power to be positioned, for example, the power of the institution or policy maker (Foucault, 1972). This thesis employs a genealogical analysis of the discourses underpinning the employment paradox problem to determine their origin and to better understand the present knowledge framework and the struggle for power within the discourses of skilled migration.

Policy as discourse analysis is concerned with uncovering the framework of conceptual logic that produces and legitimises practices; it is "an exercise in explicating statements that function to place a discursive frame around a particular position; that is, statements which

coagulate and form rhetorical constructions that present a particular reading of social texts"
(Graham, 2005, p. 10). In Foucault's (1972) discourse framework, a statement is "the elementary
unit of discourse" (p. 80) and discourse is "a group of statements in so far as they belong to the
same discursive formation" (p. 117). While discourse is represented by the structure of language
within a text, a statement is "often implied but never made explicit" (Foucault, 1972, p. 111).
Policy as discourse, as such, concerns the "production of meaning to enable such statements to
present a particular view of the world" and for the statement to be made visible (Graham, 2005,
p. 10). Discourse analysis, thus, focuses on the role of actors, with unequal power relations, play
in constructing and changing the social and political landscapes (Foucault, 1972; Jorgenson &
Phillips, 2002). Among the prominent applications of discourse analysis are Fairclough's Critical
Discourse Analysis, Laclau and Mouffe's Discourse Theory and the discursive psychology
movement (Jorgenson & Phillips, 2002). Discourse analysis places an emphasis on the production
of meaning and power relations within a discourse rather than on value in policy making (Bacchi,
2000; Graham, 2005). Importantly, it questions the premises of policy frameworks to understand
the logic behind policy and to visualise it from unrepresented alternatives (Fairclough, 2001; Van
Dijk, 2001; Wodak & Meyer, 2009). In other words, discourse analysis views aspects, thoughts
or perspectives not considered in policy framework, to be equally as important as those that are
visible. This allows for the analysis of "what ought to be, in contrast to what is" and creates
opportunities to consider alternative frameworks for the problem (Dunn, 2015, p. 4).

Policy, under the discursive approach, is seen as an instrument for social control rather
than social justice. Interrogating the skilled migration policy text as discourse challenges not only
the privileged position of the state but also the knowledge framework of the policy. The way in
which meaning is constructed forms the basis on how discourse analysis works, and interrogation
of policy as discourse provides insight into how discourse is produced (Ball, 1993; Goodwin,
2011). As a product of a discourse, meaning is naturally suspect and must be interrogated (Ball,

1990). It is bound by a knowledge framework that imposes limits on thoughts, speech, and considerations for other possibilities. Additionally, meaning derived from discourse arises not only "from language, but from institutional practises, from power relations, from social positions" (Ball, 1990, p. 18). Power relations and social positions are derived from historical and cultural perspectives, and ironically, social identities created within social positions are shaped discursively through the production and ownership of knowledge (Jorgenson & Philips, 2002). Hence, there is a link between knowledge acquisition and the processes of social constructions. In short, discourse is "socially constitutive as well as socially conditioned – it constitutes situations, objects of knowledge, and the social identities of and relationships between people and groups of people" (Fairclough & Wodak, 1997, p. 258). Policy, as an instrument for social control, focuses on problematisation (Goodwin, 2011) where "people do not discover problems; [but] they create them" (Bacchi, 2009, p. 9).

Within the policy as discourse framework, policy as a social control instrument is no longer perceived as a solution developed to address a specific problem. Rather, policy is perceived as having a role in creating the problem (Goodwin, 2011). The problem articulated in a policy, as a result, is no longer innocent (Goodwin, 2011), as it closes off the space for normative debate by enforcing the impression that the best solution has been provided (Bacchi, 1999). The shift of policy analysis from accepting a given problem at face value towards analysing problem representation allows discourse analysis to challenge and question the assumptions used to frame the policy discourse (Bacchi, 2000; 2009; Goodwin, 2011). Policy as discourse analysis, as a result, robustly examines policy to reveal aspects of the problem representation that are excluded from the policy discourse and these unrepresented aspects provide an alternative framing of the employment paradox phenomenon. As public policy is an aspect of governance, discourse within a public policy framework provides legitimacy for government ideology and its mode of governance of policy subjects (Goodwin, 2011). As a result, policy as discourse analysis is

appropriate as a policy analysis tool to analyse the skilled migration policy as it not only allows for the discourse within a policy to be challenged and contested, but it also exposes the disparity of power relations within the skilled migration discourse, as dominant actors are privileged to influence and shape the skilled migration discourse with their personal social, political and economic agendas. The international accounting students and graduates, as the dominated policy actor, are in a subjugated position with little to no influence. They adopt identities and play roles that have been constructed for them within the policy discourse. Consequently, they live the lives of governed policy subjects.

Policy as discourse analysis is suited to the study of the migration phenomenon as migration is a social, economic and political phenomenon that relates to the "migrants (Them), autochthonous peoples (Us), causes of migration, integration, xenophobia, discrimination, racism, immigration policies and so on" (van Dijk, 2018, p. 230). Much of the discussion on migration discourse touches on the concepts of governmentality and of national identity (Every & Augoustinos, 2008; Hart, 2015; Henry & Tator, 2002; Jupp, 2002; Korkut, 2017; Marr & Wilkinson, 2003; Wodak, 2015). Analysing migration discourse, specifically in relation to the issue of the employment paradox, enables the positioning of international accounting graduates to be understood within the context of the discursive governance where in an act of government, the policy makers "generate new mythical or fictional cultural and ideological symbols in order to appeal to the collective memory of the nation" (Korkut, 2017, p. 148). National identity, and the sense of nationalism that derives from the adoption of such identity, promote the notions of "belonging, membership and cultural affiliation" that underpin the inclusiveness or exclusiveness of a nationalism and of immigration policy (Every & Augoustinos, 2008, p. 563). Consistent with the conceptual premise of discourse, "a national identity is an invention. There is no point asking whether one version of this essential Australia is truer than another because they are all intellectual constructs, neat, tidy, comprehensible – and necessarily false" (White, 1981, p. viii).

As a construct that underscores the act of government and reflects mode of governance, discourse analysis explores the discourse of national identity and nationalism not only for its effect on inclusiveness or exclusiveness but also for "what their function is, whose creation they are, and whose interests they serve" (White, 1981, p. viii).

With the discursive approach in policy analysis, the employment paradox is problematised within the skilled migration framework. The discourse analysis uncovers concepts that legitimise the problem, and through the genealogical study of the problem representation, the subjectification and positioning of international accounting graduates as policy subjects through governmentality become evident (Bacchi, 2009; Foucault, 1972). The subjectification and subjugation within the power relations explain the lives of the graduates as the subject of the paradoxical problem Additionally, through uncovering unrepresented issues, the analysis enables the represented problem to be re-constituted in alternative paradigms and thus an alternative framing of the problem materialises. Bacchi's (2009) WPR methodology analyses policy from a "Foucault influenced post-structural perspective" as it "detect[s] patterns in problematisations, revealing modes or styles of governing that shape lives and subjectivities" (Bacchi, 2012a, p. 4).

3.2.2   Governance and Governmentality

Policy analysis has shifted, albeit not unanimously, from one that views policy analysis as an instrument of social justice to one that views it as social control. The post-structuralism movement challenges the social justice perspectives of the traditionalist approach, arguing instead for a social control perspective (Blackmore & Lauder, 2005; Goodwin, 2011). Within the social control perspective, the concept of government as a provider and protector of public goods is a contested concept and forms the fundamental premise of the post-structuralist approach to policy analysis.

In a post-structural understanding, government involves more than conventional

legislative institutions and political parties. It is broader even than civil society and social movements. It includes numerous sites, agencies, and "ways of knowing" that interrelate in important ways to shape social rules. (Bacchi & Goodwin, 2016, p. 5)

The social control perspective views policy as a tool used by government to exert influence and control and is a result of "contested and negotiated interest amongst stakeholders with unequal power relations" (Blackmore & Lauder, 2005, p. 98). Post-structuralists view the state as an active actor who interacts, competes, and negotiates with other actors within the policy making framework. As such, policy, as the product of such contested process, is never neutral, and its discourse should be challenged and interrogated. Interests in the post-structuralist approach to policy analysis correspond with the rise of inequality within social class, gender, and ethnicity (Blackmore & Lauder, 2005). From the post-structuralist perspective, the interrogation of policy and its discourse aims to "create space for reflecting more broadly on how we are governed" rather than to help "policy analysts to offer useful advice" (Bacchi, 2009, p. 253). The thesis adopts a post-structuralist social control perspective and reflects on the act of governance and of governmentality.

Policy setting is a political process and a fundamental tool for governance. The premise of a policy is a deliberate construct to regulate the conduct or behaviour of actors (Ball, 1993). The regulation of conduct and behaviour is enforced by governing agents and authorities (Dean, 2010). The act of governing and regulating emphasises the power relations within the policy field and similarly suggests that the actors within the field are either dominating (agents and authorities) or dominated (policy subjects). The act of governing to regulate behaviour of policy subjects uses policy as a mean to achieve the intended "effects, outcomes and consequences" (Dean, 2010, p. 18). The act of governing is essentially, an act of government:

> Government is any more or less calculated and rational activity, undertaken by a multiplicity of authorities and agencies, employing a variety of techniques and forms of knowledge, that seeks to shape conduct by working though the desires, aspirations, interests and beliefs of various actors, for definite but shifting ends and with a diverse set of relatively unpredictable consequences, effects and outcomes. (Dean, 2010, p. 18)

The paragraph above implies that the act of governance is an act of moral activity through rational acts or attempts to induce certain behaviour in policy subjects. Rationality represents the government mentality – a systematic way of thinking that shapes its approach in regulating the conduct of others. The issue of morality in the context of regulation of behaviour applies not only to policy subjects but also to self-regulation (Dean, 2010). This is consistent with Foucault's definition of government as "the conduct of conduct" (Foucault, 1982, p. 220). Self-regulation is an important element in government as it ensures that not only the policy subjects are accountable for their actions and behaviour but the agencies and authorities enforcing the policy are similarly accountable. Self-regulation, as such, is consistent with the neoliberalist form of governmentality, where "government takes place at a distance" (Miller & Rose, 1990, p. 9). An analysis of the act of government includes broad aspects of governance: the authorities and agencies, the instruments, the techniques and forms of knowledge, the intended outcomes and the actors within the governance structure (Dean, 2010; Dunn, 2015; Marston, 2004).

State policy and the inherent policy discourse are deployed as instruments of governance. Policy discourse is a critical element in policy setting as it creates a regulated field where the conduct or behaviour of its policy subjects are regulated to achieve intended results (Bacchi, 2009; Dean, 2010). It is a political discourse that "can become normative mechanisms to influence the public sphere" (Korkut, 2017, p. 147). As such, examining policy discourse enables the act of governance to be understood. Policy as discourse analysis creates a robust debate on policy settings and evaluates the role of the state in influencing the political, social, cultural and economic shifts in a society as an active one and not removed from the process of policy setting

itself (Bacchi, 2000; Fawcett, Goodwin, Meagher, & Phillips, 2010). While multiple actors within a web of power relations are involved in a heavily contested process of policy making, not all the discourses presented by the actors within the contest have equal standing. The discourse of the state, as an institutionally sanctioned discourse, carry the discourses of status and is privileged more than the others (Bacchi, 2009, p. 36).

> Among the many competing constructions of a 'problem' that are possible, governments play a privileged role because their understandings 'stick' – their versions of 'problems' are formed or constituted in the legislation, reports and technologies used to govern. Hence, these versions of 'problems' take on lives of their own. They exist in the real. (Bacchi, 2009, p. 33)

Consequently, two effects are produced from the position of privilege of the state. First, discourse of status is often perceived to be a true representation of reality (Foucault, 1981). As such, the underpinnings of policymaking "need to be challenged rather than simply accepted" (Bacchi, 2009, p. 254). For example, the discourse underpinning the problem representation of the employment paradox must thus be challenged and interrogated, for without such interrogation, the discourse of status will simply be accepted as truth. Second, the state policy becomes an effective vehicle for discourse of status to be transmitted to achieve its intended purpose (Bacchi, 2009). Additionally, the institutional authority of a state validates and legitimises the discourse contained within, and consequently, heightens the perception of truth for the discourse of status. Unlike the positivist approach to policy analysis, in which public policy is a tool used to maintain institutional authority, policy as discourse analysis uncovers "more complex motivation behind agendas" and investigates the state as an actor with political self-interest that goes beyond maintaining institutional authority (Bacchi, 2009, p. 22). Policy as discourse analysis is thus well suited to assess the governmentality of the state in its governance of international accounting graduates.

3.3   POLICY AS DISCOURSE

A post-structuralist approach views the state actor not as a champion of social justice but as a social controller because it creates problems, constructs knowledge framework to defend problems and develops policy to manage problems. Through the knowledge framework, the state regulates and produces the behaviour and conduct of its policy subjects (Bacchi & Goodwin, 2016; Blackmore & Lauder, 2005; Dunn, 2015). Policy as discourse analysis establishes a connection between knowledge framework in policy and governmentality where such a framework "bring(s) into play a wide range of professional and expert knowledges that have a significant role in how we are governed and in producing the kinds of subject we are encouraged to become" (Bacchi & Goodwin, 2016, p. 5). Knowledge is produced and defended through the act of government and policy and subsequently legitimised as a source of truth. Truth is thus a political construct producing political subjects who are subjugated by power relations within boundaries created by the policy. As policy produces effects within a social setting, it is described as "socially constitutive as well as socially conditioned, it constitutes situations, objects of knowledge, and the social identities of and relationships between people and groups of people" (Fairclough & Wodak, 1997, p. 258). In the post-structuralist analysis, focus is on the effects produced by policy rather than of how policy is developed (Bacchi & Goodwin, 2016).

Policy as discourse challenges the presumption of truth in knowledge. Knowledge within policy text is discourse, where discourse is defined as "forms of social knowledge that make it difficult to speak outside the terms of reference they establish for thinking about people and social relations" (Bacchi, 2009, p. 35). As discourse is a human construction, the post-structural approach challenges the premise of truth presented in policy texts and the value neutrality of the act of government (Bacchi & Goodwin, 2016). The roles of policy and the state in creating policy subjects are suspect. Policy is enacted, no longer for social justice but for social control. Consistent with Foucault's concept of discourse, policy as discourse analysis employs the concept

of problematisation, where problems are constituted to produce results that have the effect of shaping the lives of policy subjects (Bacchi, 2009; 2012b). As policy subjects are governed through problems, "governing takes place through problematisation" (Bacchi & Goodwin, 2016, p. 17). Problematisation can reveal the mode or style of governing so that the analysis of governmentality is made possible (Bacchi, 2012b). Policy as discourse analysis, as such, allows for the analysis of "what ought to be, in contrast to what is", and it enables the problem to be reframed in an alternative paradigm (Dunn, 2015, p. 4).

> [Problematisation] involves studying problematized "objects" ("problematizations") and the (historical) process of their production. It involves "standing back" from "objects" and "subjects", presumed to be objective and unchanging, in order to consider their "conditions of emergence" and hence their mutability. (Bacchi, 2012b, p. 4)

The association between knowledge and social practices defines discourse analysis because without the association, the knowledge framework of discourse is not possible. Knowledge must be analysed within context, be it economic, social, political and/or cultural (van Dijk, 2001). Policy as discourse analysis is inherently multimodal as "social problems are too complex to be analysed just linguistically or historically", thus implying an interdisciplinary framework of analysis (Wodak, 1999, p. 187). Indeed, the employment paradox phenomenon is not shaped singularly but by a multitude of "elements and relations that are coordinated, arranged, combined, or patterned to appear as a convergence" (Bacchi & Goodwin, 2016, p. 14). The theoretical framework in Chapter Two exemplify this approach as economic, and other social theories are employed to frame the employment paradox as an economic, social, and cultural phenomenon. The interrogation of policy through the construct of knowledge provides an insight into how the problem, meaning or knowledge is produced, untangles power relations between policy subjects and reveals the role of discourse in legitimising and entrenching the authority and power of policy maker (Ball, 1993; Goodwin, 2011).

The abstract nature of discourse analysis means there is a lack of clarity around how to conduct discourse analysis. Foucault's concept of problematisation contains no suggestion of a method to conduct discourse analysis (Graham, 2005). Nor is there a specific methodology in other discourse theories (Jorgenson & Phillips, 2002). An exception is Fairclough's (2001) Critical Discourse Analysis that employs a multimodal approach combining both textual and social analyses. Fairclough analyses focuses on "(1) the linguistic features of the text (text), (2) processes relating to the production and consumption of the text (discursive practice); and (3) the wider social practice to which the communicative event belongs (social practice)" (Jorgenson & Phillips, 2002, p. 68). However, Fairclough's approach suffers from a lack of "clear and defined tools" to guide analysis (Wodak, 1999, p. 186). Some argue that a prescribed method would "inhibit and constrain thoughts" (Graham, 2005, p. 6). Although Fairclough's (2001) approach demonstrates that a framework for systematic discourse analysis can co-exist with abstract discourse analysis, such guided approaches within discourse analysis are rare (Jorgenson & Phillips, 2002).

Bacchi (2009) addresses the lack of prescribed method by proposing a set of questions to guide discourse analysis. Bacchi's WPR methodology is known as a "Foucault-influenced post-structural analytic strategy" and is built on Foucault's concept of discourse and governmentality (Bacchi & Goodwin, 2016, p. 11). For example, in the analysis on the work-for-the-dole legislation (Bacchi, 2009), youth unemployment is problematised as a welfare-dependency issue, where welfare recipients can access tax-funded employment benefits without having to work. In problematising youth unemployment as a welfare-dependency issue rather than a labour market problem, the solution offered by the legislation is focused on removing access to unemployment benefit. As such, the legislation places an expectation on unemployed youth to work for some specific hours in sanctioned work arrangements before access to the unemployment benefit is reinstated. In constructing youth unemployment as a welfare-dependency issue, the legislation

fails to address the real issue of youth unemployment and youth unemployment persists. If youth unemployment is framed as a labour market issue, the policy would focus on education and training as potential solutions. Fundamentally, discourse analysis is "a tool for understanding governance, including understanding the framing of issues, the mobilisation of political interests, the intersubjectivity of the analyst and the social struggles over ideas" (Goodwin, 2011, p. 169).

At a practical level, discourse analysis examines knowledge frameworks "to discover patterns of elite dominance or manipulation" (van Dijk, 1995, p. 19). Policy text is selected, and the examination of the text is aimed at discovering patterns (themes, concepts, ideas) that can be used to "establish hypotheses about discourse at work in society" (Janks, 1997, p. 331). In establishing the knowledge framework, patterns are often discovered through the analysis of a multitude of related texts. The application of the WPR methodology is discussed next.

3.3.1 The WPR Methodology for Discourse Analysis

Bacchi's WPR methodology is described as a tool that offers an "analytic strategy" for policy as discourse analysis (Bacchi & Goodwin, 2016, p. 13).

> [WPR] provides a way of studying policy which opens up a range of questions that are seldom addressed in other approaches: how every proposal necessarily offers a representation of the problem to be addressed, how these representations contain presuppositions and assumptions which often go unanalysed, how these representations shape an issue in ways which limit possibilities for change. It also offers a framework for examining gaps and silences in policy debate by asking what remains unproblematised in certain representations. (Bacchi, 2000, p. 12)

In a departure from the abstractions of general discourse analyses, Bacchi (1999; 2000) offers a series of six questions to guide discourse analysis in uncovering and interrogating problematisation and discourses, both represented and unrepresented. The simplicity of the WPR methodology means that its application is broad and facilitates multimodal analysis without the need to "immerse oneself in complicated theory" (Bacchi, 2009, p. xxi). Bacchi (2009) is cautious

of the prescriptive and restrictive nature of a specific methodology and suggests that while a six-question guide is present, it encourage inquisition and reflection not limited by scope or order of the six-question guide (Bacchi, 2009). In application, the research examines Part One of WPR Question Six within WPR Question Three to examine knowledge framework that produces, defends, and perpetuate problematisation of domestically trained skilled migrants. The prescribed questions are given as follows:

1. WPR Question One: What's the 'problem' represented to be in a specific policy?

2. WPR Question Two: What presuppositions or assumptions underlie this representation of the 'problem'?

3. WPR Question Three: How has this representation of the 'problem' come about?

4. WPR Question Four: What is left unproblematic in this problem representation? Where are the silences? Can the 'problem' be thought about differently?

5. WPR Question Five: What effects are produced by this representation of the 'problem'?

6. WPR Question Six: How/where has this representation of the 'problem' been produced, disseminated, and defended? (Part One) How could it be questioned, disrupted, and replaced? (Part Two)

The following section elaborates on the objective of each question and demonstrates the relevance and application of the WPR method to analysing skilled migration policy texts.

WPR Question One: What's the 'problem' represented to be in the policy?

The objective of WPR Question One is to identify implied problem representations in specific policies or policy proposals (Bacchi, 2009). WPR Question One is underpinned by a challenge to the premise of policy truth as problems are constituted or problematised within policy to enable the act of governance to occur. The WPR methodology posits the constituted

problem can be identified by working backwards (Bacchi, 2009). For example, the initial policy text is a 2008 media release by the then Immigration Minister, who released the text in the context of a skilled migration reform that prioritised demand over supply driven skilled migration system. In the media release, demand driven was prioritised as better meeting the needs of employers. The policy text thus frames supply driven migration system as problematic for failing to meet labour market needs. Because of the complexity of policy, there is often more than one problem representations. WPR Question One is a critical step in the methodology as it "provides the springboard, or lever, to the rest of the analysis" (Bacchi & Goodwin, 2016, p. 20). The cascading effects of WPR Question One highlight the critical nature of WPR Question One in setting up the analysis framework.

WPR Question Two: What presuppositions or assumptions underlie this representation of the problem?

The objectives of WPR Question Two are to identify and analyse the conceptual logics that underpin specific problem representations (Bacchi, 2009). Conceptual logic, the epistemological and ontological assumptions of the problem representation, is the knowledge framework that gives validity to problem representations. It is the discourse that shapes reality within a contextual setting (Bacchi, 2009; Bacchi & Goodwin, 2016). Analysis for WPR Question Two relates to determining "what meanings need to be in place for a particular problem representation to cohere or to make sense", and often the meanings are shaped by "deep-seated cultural values" (Bacchi, 2009, p. 5). As the WPR methodology is unconcerned with identifying policy intentions or biases, the conceptual logic is similarly unconcerned with seeking meaning "in the heads of the social actors" but rather within the problem representation itself (Bacchi & Goodwin, 2016, p. 21). The discourse or knowledge framework does not represent truth but what is accepted as true (Bacchi & Bonham, 2014; Bacchi & Goodwin, 2016).

WPR Question Two provides a framework to identify the construct of the problem representation (Bacchi, 2009). It examines how meaning is created through the examination of the 'binaries, concepts and categories' within policy text (Bacchi, 2009). Policy debate exists due to binaries, so opposing discourses exist but may be silenced by the problem's presentation. Often, binaries dominate policy debate as the contest for meaning making demonstrates the competing nature of policy making (Bacchi, 2009). Following from the example in WPR Question One, the problem representation is structured through a supply vs demand binary. As the employment paradox phenomenon is constituted within the immigration framework, a citizen vs non-citizen binary similarly applies. The citizen vs non-citizen binary is often profiled in an us vs them or desirable vs undesirable paradigm. Similarly, the citizen vs non-citizen binary also reflects a people category as policy subjects are subjectified in subject positions in policy texts. In skilled migration policy texts, the skills shortage is a critical concept. Concepts are abstract labels and because of their abstraction, meanings are applied to them by policy actors (Bacchi, 2009). Consequently, concepts are disputed in WPR analysis.

In the same way, category and political rationality enable meanings to be justified. The employment paradox phenomenon identifies 'skilled migrant' as a key people category. The people category is important in policy analysis as it is central to the process of government and to governmentality (Bacchi, 2009). Migrant identity is constructed by policy makers through distinguishable factors, such as economic, and cultural capitals. Migrant identity and human capitals, in an immigration context, are inseparable. The rejection of the embodied human capital would necessitate the rejection of the migrants. As an identity, it is constructed to be measured and discriminated against. WPR Question Two also examines if patterns of problematisation exists that could be explained by political rationalities or the styles of governing (Bacchi, 2009). Government rationalities are "rationales produced to justify particular modes of rule" to produce governable policy subjects (Gordon, 1991, p. 3). Thus, mode of rule reflect governmentality.

WPR Question Three: How has this representation of the 'problem' come about?

The objective of the third question is to highlight the conditions that allow a particular problem representation to take shape and to assume dominance (Bacchi, 2009). WPR Question Three, through a genealogical study, gives an insight into how discourse acquires its truth status. The genealogical study examines the history of the problem representation and "maps the discursive practices involved in the production of governmental problematisation" (Bacchi & Goodwin, 2016, p. 37). Genealogy, a Foucauldian concept, essentially maps "the battle that takes place over knowledge" for knowledge or discourse production is a socially constituted process (Bacchi & Goodwin, 2016, p. 46) and is a product of a "contest over the construction of meaning" (Lejano, 2006, p. 98). Thus, genealogical study is appropriate in analysing discourses because practices have deep-seated cultural attachment (Bacchi, 2009) and practices are contingent upon cultural and historical evolution. Practices are "always formed in the confluence of encounters and chances" (Foucault, 1990, p. 37). Foucault's genealogical framework assumes practices are 'instituted historically' and are therefore contingent on "historically instituted practices" (Fraser, 1981, p. 274).

Changes tracked through the genealogical study provide an account of contemporary practices and of the problem representation itself. The contingent aspect of practice makes it prone to change. The modification to practices occurs because of the battle to make meaning, and at every historical moment, battles are won, and key decisions are made to not only legitimise contemporary meaning or practices but to further entrench them in their current course, or to shift them slightly or completely off-course. Changes to practice occur on a spectrum of possibility: the multitude and heterogeneity of possible practices means that "another path could have been followed" when a key decision was made (Bacchi & Goodwin, 2016, p. 46). Genealogical study not only reveals the contesting claim in meaning making, but it also maps out the emerging heterogenous and discursive practices and removes the perception that "lives have always been

lived in pretty much the same way" (Bacchi & Goodwin, 2016, p. 47). Genealogical study has a destabilising effect on the problem representation as it challenges the existing practice in the production of truth by offering alternative practices that could have produced a different kind of truth (Bacchi, 2009, 2012). The alternative view of the problem representation is addressed in WPR Question Four.

WPR Question Four: What is left unproblematic in this problem representation? Where are the silences? Can the problem be thought about differently?

The objective of WPR Question Four is to raise for reflection and consideration issues and perspectives silenced in identified problem representations (Bacchi, 2009). The destabilising effect of genealogical study produces a multitude of possible practices that could have produced alternative meaning making frameworks but the contested nature of policy making supports only dominant discourses observed in the problem representation. Other discourses are omitted from policy, silenced, and implied as unproblematic. Because discourse within a policy establishes a knowledge framework that necessarily places constraints on the interpretation of the problem representation, WPR Question Four encourages a "critical practice of thinking otherwise" and to "imagine worlds in which specific confluences or circumstances" are problematised differently (Bacchi & Goodwin, 2016, p. 22). WPR Question Four thus highlights the limitations in the way the problem representation is constituted (Bacchi, 2009).

While WPR Question Four draws attention to alternative practices that have been silenced, the binaries discovered in WPR Question Two similarly provide assistances in identifying practices that have been silenced in the problem representation. Following from the example in WPR Question One, the binary of supply/demand in the case of the employment paradox demonstrates that the demand binary has been silenced and presented as unproblematic. As a result, the policy text frames the employment paradox phenomenon as a failure of the supply

binary. Binary encourages critical policy analysis to go beyond the social, political or economic realities that are created by the dominant binary and to imagine the alternative reality of the less dominant binary that has been suppressed. WPR Question Four renders the silences visible and provides a context for critical analysis of policy texts.

WPR Question Five: What effects are produced by this representation of the 'problem'?

The objective of WPR Question Five is to identify the effects of specific problem representations so that they can be critically assessed (Bacchi, 2009). The objective suggests that policy has material impact on policy subjects (Bacchi, 2009; Foucault, 1972), and as a consequence, policy subjects are constituted within discourses, and they live the lives that are shaped and perpetuated by the dominant and discursive practices. The consequences, however, are not homogenous as the problem representation has the effect of 'benefiting some and harming others' (Bacchi, 2009). WPR Question Five brings together the elements of the questions preceding it by highlighting the effects of the dominant discourse on problem representation and on international accounting graduates. The effects focus on the effect that "ought to be thought about as political implications rather than as measurable outcomes" (Bacchi & Goodwin, 2016, p. 23).

WPR Question Five thus focuses on the discursive and interconnected effects of discursive practices, and the subjectification and lived effects of policy subjects (Bacchi, 2009; Bacchi & Goodwin, 2016). The discursive effects are driven primarily by the assumptions and presuppositions identified in WPR Question Two. The dominant discourse establishes knowledge to create social reality that subjectifies the policy subjects and determines "what can be said, and thought, but also about who can speak, where and with what authority" (Ball, 1993, p. 14). Discourse closes off the space to think differently, which has implications for the scope of interventions available to the policy subjects (Bacchi, 2009). Discourse and the discursive

practices that result have the effect of perpetuating the subjectification and lived effects of policy subjects.

Subjectification effects create subject positions, and the subject positions affect the lives of policy subjects (Bacchi, 2009). Policy subjects assume identities that have been assigned to them through the constitution process of discourses that "make sense of the social world from this standpoint" (Bacchi, 2009, p. 16). Subjectification effects establish relations between policy subjects, subjugating policy subjects to both social and power relations. Power relations exist because discourse produces subject positions that are never equal as the subject positions are born out of a contestation process. Often, subject positions have implied accountability or responsibility (Bacchi, 2009). For example, in the context of the employment paradox, international accounting graduates are assigned the blame, and thus accountability, for poor labour market outcomes. The suggested intervention through policy reform, as a form of discursive practice, perpetuates the subject position of the international accounting graduates reinforcing the status quo of subject positions (Bacchi, 2009). Lived effects follow closely from the subjectification effect. They reflect actual daily life of the policy subjects and suggest that discourse has real and material impacts on the lives of the policy subject. Lived effect bridges the 'symbolic-material' division of discourse (Bacchi & Goodwin, 2016). Discourse as such is not only real but it is also part of the production of social reality (Bacchi & Goodwin, 2016). Collectively, the discursive, subjectification and lived effects have a collective effect of dividing policy subjects. The effect, called 'dividing practices', produces policy subjects who assume the identity, and live the life, of governable subjects (Foucault, 1982). The making of policy subjects through policy is an act of government and reflects governmentality.

WPR Question Six: How/where has this representation of the 'problem' been produced, disseminated, and defended? How could it be questioned, disrupted, and replaced?

The objective of WPR Question Six is to pay attention both to the means through which some problem representations become dominant, and to the possibility of challenging problem representations that are judged to be harmful (Bacchi, 2009). The focus of WPR Question Six is thus twofold. First, it examines the discourse of status which accords the underlying discourse and problem representation legitimacy and dominant status (Bacchi, 2009). It attributes the discourse of status to the power and authority of government, and to the act of government. Essentially, discourse of status reflects governmentality, and the act of government produces, disseminates and defends the problem representation. Similarly, discourses are disseminated and defended by media and vested interests to ensure, for example, the skilled migration and labour market nexus continues despite the employment paradox. Second, WPR Question Six seeks to examine the resistance that challenges the legitimacy and authority of discourses (Bacchi, 2009). Resistance comes from various sources: alternative knowledge frameworks uncovered in WPR Question Four; positions of power and authority that oppose the discourse of status; the media that seeks to question, disrupt and replace mainstream discourse; and the policy subjects. As policy is often a discourse of status afforded by the authority of the state, resistance from policy subjects comes through either the ballot box or pressure as the result of people power movements that have the same potential to disrupt and replace dominant discourses. The two parts of WPR Question Six are addressed separately. The first part is structured to examine mode of governance of international accounting graduates in WPR Question Two. Contextually, the scope of the examination of mode of governance falls within WPR Question Two in interrogating policy text as a tool of for legitimising the problem representation in the act of government. The second part of WPR Question Six is addressed after WPR Question Five.

Bacchi's final question, but outside the six-question guide, is a directive to "apply the list of questions to your own problem representation" (Bacchi, 2009, p. 9). The directive is an exercise of self-reflexivity or self-analysis, and the exercise subjects the recommendations and proposals of the thesis to the rigour of WPR (Bacchi, 2009). The rationale for self-reflection is that "given one's location within historically and culturally entrenched forms of knowledge, we need ways to subject our own thinking to critical scrutiny" (Bacchi & Goodwin, 2016, p. 24).

3.3.2   WPR Applications in Research

The inter-disciplinary and multi-modal application of the WPR methodology is used successfully in analysing policies over several disciplines. The scope of the WPR analysis includes the following applications to policy: drugs in Australia (Fraser & Moore, 2011); drugs and alcohol in South Africa (Pienaar & Savic, 2016); public health and physical activity for children in Australia and Canada (Alexander & Coveney, 2013); innovation in Sweden (Anderson & Berglund, 2012); poverty in the United Kingdom (Pantazis, 2016); food security in Australia (Bastian & Coveney, 2013); migration in Scandinavia (Jorgenson, 2012), literacy in Australian education (Salter, 2013); occupational science research (Pereira, 2014); and transphobia and homophobia in schools in Canada (Loutzenheiser, 2014). In policy analysis settings where methods for analysing policy of discourse are lacking (Goodwin, 2011), the WPR methodology provides a "practical method to enact critically informed analyses" (Pereira, 2014, p. 399). Through the series of six questions, the WPR methodology enables "researchers to operationalise many of the otherwise fairly abstract ideas". By carrying out concrete tasks and using explicit techniques, the WPR methodology gives visibility to policy analysis (Goodwin, 2011). Throughout the WPR application, researchers are encouraged to adopt empirical analysis to "investigate the playing out of problem representation" (Bacchi & Goodwin, 2016, p. 23). The Theory of Metaphor is used to analyse multiculturalism policy texts.

3.4   THEORY OF METAPHOR

The Theory of Metaphor is applied as an analytical tool analyse subject positions of skilled migrants that are constituted within multiculturalism policy texts. The application of the Theory of Metaphor as an analytical tool for this research is appropriate because the use of a metaphor analysis in policy making enables the impact of policy to be assessed (Lejano, 2006). Policy analysis is often "driven by models, which really are extended metaphors [and] metaphors and models are fictive devices" (Lejano, 2006, p. 6). Critically for this research, the metaphor framework is useful as it "translates situations that are complicated or novel into others that are more familiar or better understood" (Schlesinger & Lau, 2000, p. 612). The schematic of metaphor is one that allows for "vague and confused but primal perceptions of identity, which through analysis and research may be transformed into a clear statement of the common properties possessed by two different objects" (Landau, 1961, p. 335). As a result, policy is often metaphorically constructed, and similarly, the language used is metaphorically structured (Aubusson, 2002; Lakoff & Johnston, 1980). The Theory of Metaphor, when applied as a method, can be used to describe the results of qualitative research by reducing the information to "clearly structured patterns" (Schmitt, 2005, p. 360).

The Theory of Metaphor was developed by Lakoff and Johnston (1980) as a conceptual system model to "uncover both individual and collective patterns of thought and action" (Schmitt, 2005, p. 358). The theory has been applied as a research method in various research disciplines, for example: psychology (Moser, 2000); comparative religion (Slingerland, 2004); art (Hatch & Yanow, 2008); professional identity of teachers (Thomas & Beauchamp, 2011); political cognition (Bougher, 2012); and media and migration in the United Kingdom (Musolff, 2015). As a conceptual system model, the theory suggests that "human cognition – the production, communication and processing of meaning – is heavily dependent on mappings between domains" (Slingerland, 2014, p. 9). How the real world is understood is through the conceptual

mapping of thoughts across domains (Lakoff, 1991). Metaphor is unconcerned with language but focuses on "the way we conceptualise one mental domain in terms of another", and it is thus described as "a cross-domain mapping in the conceptual system" (Lakoff, 1991, p. 1). Conceptual systems "structure what we perceive, how we get around in the world, and how we relate to other people" in metaphorical terms (Lakoff & Johnston, 1980, p. 4). The conceptual system is thus "metaphorically structured, the activity is metaphorically structured, and consequently, the language is metaphorically structured" (Lakoff & Johnston, 1980, p. 6).

Essentially, metaphor is understood and experienced through the interdependency of two or more domains (Lakoff & Johnston, 1980). The concept of interdependency is fundamental to the Theory of Metaphor for without the interdependency of domains, the conceptual system of metaphor simply does not exist. For example, time is money is a metaphor that links two different domains (time and money). Individuals who subscribe to this metaphor as a result, would process the meaning of the metaphor based on the interdependency of the domains. In this instance, an abstract domain of time is linked to the physical domain of money, and the meaning of the metaphor is underscored by the common knowledge and acceptance of money as a valuable capital. Hence, time is as valuable as money. The example underscores another important aspect of metaphor, that is it works for abstractions rather than "concrete physical experience" (Lakoff, 1993, p. 3).

In the system of conceptual metaphor, generalisations of polysemy (multiple meanings) and inference patterns are evidence of the existence of metaphors (Lakoff, 1993). Generalisations governing polysemy refer to the "use of words within a number of related meanings" and generalisations governing inference pattern refer to situations where "a pattern of inferences from one conceptual domain is used in another domain" (Lakoff, 1993, p. 4). For example, in the following sentence, 'I invest a lot of time in the project', time is conceptualised as money. The

word 'invest' is used to represent money as money is a valuable commodity that can be invested (polysemy generalisation). The concept of money as a valuable commodity is used on the concept of time (inference pattern generalisation). As such, time inherits the value characteristic of money. The system of conceptual metaphor is an exercise of "ontological mapping across conceptual domains" from the source domain to the target (Lakoff, 1993, p. 6). In this system, mnemonics are used to imply mapping, and they are often structured as either 'target domain is source domain' or 'target domain as source domain' (Lakoff, 1993). In the 'I invest a lot of time in the project' metaphor, the conceptual system of 'time is money' is structured mnemonically, where time is the target domain and money is the source domain. In this conceptual system, the ontology of money is mapped onto the ontology of time. The mapping enables inferences to be made across domains, from source to target domain (Lakoff & Johnston, 1980; Lakoff, 1993). Thus, metaphor can be understood as "a mode of thought, defined by a systematic mapping from a source to a target domain" (Lakoff, 1993, p. 8).

Consistent with policy as discourse analysis, a problem is constituted within policy to create specific policy subjects who are governed through the constituted problem (Bacchi & Goodwin, 2016). As discourses within policy are linguistically and metaphorically constructed, the application of the Theory of Metaphor to the discourse allows for the reframing of problem representation to be understood within the conceptual framework of the metaphor. Metaphor analysis enables reflection "upon their underlying purposes with respects to beliefs and ideology" (Butler, 1998, p. 25). Thus, metaphor analysis reveals aspects of a policy construct as a system of beliefs and ideology that assists in understanding how international accounting graduates, as policy subjects, are governed through the problem representation of the employment paradox. The application of the Theory of Metaphor is used in the analysis of multiculturalism policy texts to demonstrate the governmentality of the policy maker in managing international accounting graduates.

3.5   SELECTION OF SOURCE DOCUMENTS

Policy text refers to the "various forms of written, verbal and nonverbal communication from the recent or distant past that are subjected to study and interpretation" (Goodwin, 2011, p. 171). For this research, policy texts were interrogated to identify problem representation and conceptual systems of metaphor. As policy text is central to the research, the scope of policy text was defined as "text, a process, a discourse, a political decision, a programme" (Blackmore & Lauder, 2005, p. 97). The initial text to start the WPR analysis is a 2018 media release (MR.IT001) by the then Immigration Minister. The document contextualises the crisis as the employment paradox of international accounting graduates and provides a response to WPR Question One. Subsequent texts were selected to address WPR Question Two by documenting the changing profile of desired skilled migrants and WPR Question Two by documenting the changing attitudes of State towards multiculturalism and immigration. Source documents employed in the thesis include: ministerial media releases; discussion papers; reports; speeches; and SOL submissions.

3.5.1   Initial Text Selection

The WPR suggests or prescribes the use of an initial text to guide the next phase of document selection. In WPR methodology, the initial text is grounded in a general problem area and is selected to represent a turning point or a moment of crisis for the problem or issue under study (Goodwin, 2011). The initial text is selected because it provokes public interest and debates (Bacchi, 2009). Policy text is chosen to develop a particular argument as policy text often provokes contestation amongst the policy subjects in the meaning making process (Bacchi, 2009). An additional selection criterion is that selected policy text is subject and open to interpretation and debate (Goodwin, 2011). The selected policy text represents a dominant mode of governance that demonstrates divisive practices and subjectifies policy subjects to a 'lived-effect' (Bacchi, 2009).

Following from the logic of text selection as proposed by the WPR methodology, a ministerial press release was selected as the initial text for analysing problematisation in WPR Question One. The 2008 media release (MR.IT001) by the then Immigration Minister announced reforms in the skilled migration program that prioritised demand over supply driven migration. The initial text is chosen because it contextualises the crisis as the employment paradox of international accounting graduates. The media release and associated report highlight proposed reforms to increase the base level English language requirements, increase the allocation of bonus points for applicants with a language score above the base level, introduce work experience as a base requirement for migration, and make demand driven migration a priority. The text represents a moment of crisis in skilled migration because it marks a turning point whereby demand driven migration was officially prioritised over supply driven migration. The media release is thus an appropriate initial text because it encapsulated the problem at the core of the thesis and importantly, it is represented as a solution to the skilled migration crisis that has its origin in a 2006 media release by the then Immigration Minister (MR031). The 2006 media release is on a report (RE008) on the poor labour market outcomes for point-tested skilled migrants, comprising primarily of international graduates. The crisis underlying the initial policy text (MR.IT001) has attracted debate (Ludlow, 2016; Tavan, 2016) that generated a "cause to question" (Bacchi, 2009, p. 267). As a reform to address the crisis, the shift towards demand driven migration produced divisive practices as it marginalises and harms international graduates.

Initial text selection was not used for the analysis of multiculturalism policy texts in WPR Question Two nor the analysis of SOL submissions in WPR Question Four. After the initial text, further text collection continued to occur for WPR Question One.

3.5.2 Subsequent Text Selection

Following the selection of the initial policy text, subsequent texts were collected to enable the execution of the WPR analysis and the policy text analysis for problematisations. A total of 88 subsequent policy texts were collected for WPR Question One, *What's the problem represented to be?* The texts collected on skilled migration cover a period of approximately 22 years from 1997 to 2018 and are listed in Appendix A. The subsequent texts are appropriate because they chart the changes to the requirements for skilled migration and thus provide a context to evaluate the evolution of the desired profile of skilled migrants. The desirable/undesirable binary profile of skilled migrants forms the basis of the analysis for WPR Question One. Text selection for WPR Question Two, *What presuppositions or assumptions underlie this representation of the problem?* on the analysis of multiculturalism policy covers 30 texts over a period of approximately 45 years, from 1973 to 2018. The period covered is larger than for WPR Question One to demonstrate the historical narratives of Australian multiculturalism. These texts track the evolution of multiculturalism attributes from its inception in 1973 to its current iteration. The analysis in WPR Question Six part one provides a context to analyse the changing attitudes towards multiculturalism and immigration. The 30 policy texts are listed in Appendix B. Text selection for WPR Question Four, *What is left unproblematic in this problem representation? Where are the silences?* covers 82 submissions made to SOL over the period from 2010 to 2018. The starting point of 2010 coincides with the commencement of the SOL consultation process in 2010. The consultation process enables stakeholders to make representations to either maintain or remove the occupation accountant from SOL.

The texts are sourced from both primary and secondary sources. Primary sources cover texts produced verbatim or as actual records as recorded by the Australian government. Examples of primary sources include the transcripts of parliamentary proceedings (also known as Hansard), official media releases and relevant official reports. These texts are from the Parliament document

library (ParlInfo) and accessed via https://www.aph.gov.au/. The Parliament document library is also a source for the secondary texts. Some reports and statistical data on immigration, specifically the skilled migration program, were accessed through the Parliament document library. Other secondary sources include, but are not limited to, immigration and skilled migration reports issued by the Department of Home Affairs (formerly Department of Immigration and Citizenship and its various iterations); graduate data from Graduate Career Australia; labour market data including reports from the Department of Employment, Skills, Small and Family Business (formerly the Department of Jobs and Small Business and Department of Employment); and privately commissioned reports, for example, from CPA Australia, media reporting and commentary (online media), and submissions from stakeholders during the consultative process to develop SOL. Texts on the SOL submissions were secured from the then Department of Employment. Both the primary and secondary texts collected provide depth and breadth of coverage, representing both the public and private voices, and are publicly available. The documents used in the research is listed in Table 3.1.

Table 3.1. **Documents Used in Research**

WPR Question	Document Type	Document No.
WPR Question One	Report	RE008
	Speech	SP009 – SP017
	Media Release	MR.IT001, MR008 – MR086
WPR Question Two	Discussion Paper	DP001 & DP002
	Report	RE001 – RE007
	Speech	SP001 – SP008
	Policy	PY001 – PY006
	Media Release	MR001 – MR007
WPR Question Four	SOL Submissions	

Under WPR methodology, policy selection ceases when the analyst uncovers "knowledge that is critically different from the existing system of meaning. That is, when they encounter a new way of seeing the policy, program, or proposal" (Goodwin, 2011, p. 174).

3.5.3   Document Labelling

For WPR Questions One and Two, policy texts are labelled based on the following structure: [Classification of Text][numerical identifier – three digits]. The classification text is listed in Table 3.2.

Table 3.2. **Classification of Policy Texts**

Type of Text	
Discussion Paper	DP
Report	RE
Speech	SP
Policy document	PY
Media Release	MR
Initial Text	MR.IT

The initial policy text is a media release labelled MR.IT001. The first policy text identified as a media release is labelled MR001. A second media release is labelled MR002. The labelling system for policy texts was used to identity the specific texts in Appendix A and B. In the analysis of SOL submissions in WPR Question Four, submission texts were not labelled as such. Instead, the data is group based on major subgroups of actors: state actor; employer, professional associations; HEIs; and other (includes all submissions that are not classifiable in the other four subgroups). A unique identifier is used to identify the submissions and it has the following structure: [Actor Abbreviation][Submission year][ID]. The abbreviations representing each of the actor category are shown in Table 3.3.

Table 3.3. **Abbreviations Used as Unique Identifier**

Actor	
State	STA
Professional Association	PAC
Employer	EMP
Higher Education	HEI
Others	OTH

An actor classified as a state actor making a submission in 2016 would have a unique identifier of STA201601. The same state actor making a submission in 2018 would have the following identifier: STA201801. Only submissions text relevant to the occupation accountant (as defined in ANZSCO) are included in the coding analysis.

3.6   CODING ANALYSIS

Coding analysis is used for analyses of text in WPR Questions One, Two and Four. In WPR Question One, 89 skilled migration texts were analysed and coded for problematisation. In WPR Question Two, 30 multiculturalism texts were analysed and coded to develop a conceptual system of metaphor to determine the state's mode of governance of international accounting graduates. In WPR Question Four, 82 SOL submissions were analysed and coded to develop a conceptual knowledge framework underpinning the skills shortage discourse.

Coding is defined as "the process of organizing and sorting qualitative data", and the generated concepts are used to "retrieve and categorise data that are similar in meaning so the researcher can quickly find and cluster the segments that relate to one another" (Stuckey, 2015, p. 7). Essentially, coding is an exercise to "arrange things in systematic order, to make something part of a system or classification, to categorise" (Saldana, 2013, p. 9). Coding analysis thus enables data to be "segregated, grouped, regrouped and relinked in order to consolidate meaning and explanation" (Grbich, as cited in Saldana, 2013, p. 21). As coding is essentially a process of

organising data that is primarily textual, a concept is represented by text and is "a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data" (Saldana, 2013, p. 3).

In coding for themes, the researcher "identifies underlying uniformities in the indicators and produces a coded concept and category. Concepts are compared with more empirical indicators and with each other to sharpen the definition of the concept and to define its properties" (Schwandt, 2007, p. 132). It relies on two coding methods: Initial and Axial. Data are coded for 'concept' under Initial coding. Concepts are coded further under Axial coding to develop 'category' for explanatory thematic to emerge. The Initial and Axial coding methods ensure that developed themes are grounded in the data (Moghaddam, 2006). The methods are advantageous as they are intuitive and provide a clear and systematic framework for data analysis that enables the conceptualisation of observed phenomenon (Hussein, Hirst, Salyers, & Osuji, 2014).

3.6.1   Initial Coding

Initial coding is the first step of coding analysis. It involves "breaking down qualitative data into discrete parts, closely examining them for similarities and differences (Strauss & Corbin, 1998, p. 102). Under Initial coding, the texts are summarised into a word or short phrase based on "conceptually similar events/actions/interactions, and the process of summarising the data into words or short phrases identifies emerging categories from the pool of data" (Strauss & Corbin, 1998, p. 12). Initial coding uses an open-ended approach without a specific formula or method to guide the coding (Saldana, 2013). Although the coding exercise is an interpretive exercise, it should consider multiple interpretations and emerging theoretical possibilities (Saldana, 2013). When the interpretation exercise reveals significant data representations of events or practices, the data is assigned the status of concept. Data that exhibit similar representations are grouped within the same concept. The goal of Initial coding is to thus to "develop a wealth of codes with

which to describe the data (Vollstedt & Rezat, 2019, p. 87). As the Initial coding is not a prescribed method but 'an initiating procedural step' (Saldana, 2013), In vivo coding was used to analyse the data for concepts. In vivo coding uses "word or short phrase from the actual language found in the qualitative record" (Saldana, 2013, p. 91). Data is combed for significant representations of events or practices and actual key words or phrases are coded, as concepts, to represent the abstraction of these events or practices.

Initial coding analysis was applied to analyses in WPR Questions One, Two and Four. The policy texts were read and coded for concepts that represent the elements, themes, or evidence of problematisation (WPR Question One), of metaphorical domains for a conceptual system (WPR Question Two), and of conceptual underpinnings of skills shortage (WPR Question Four). The process is interpretive, and often the key words or phrases selected reflect the issues of relevance and significance to the research. Table 3.4 illustrates the Initial coding exercise in problematising language proficiency and work experience deficiencies in the international accounting graduate cohort in WPR Question One. In coding policy texts for problematisation, the coding paradigm examines words or phrases that identify 'causal factor', 'causal relationship' and 'causal solution' in the context of labour market outcomes. For example, causal factor identified deficiencies in language proficiency and work experience, and causal relationship identified links between language proficiency/work experience and labour market outcomes. Concepts were then developed thematically from the coded data.

Table 3.4. **Example of Concept Development for Problematisation One: Deficit in Language Proficiency and Work Experience/Work-Ready Skills.**

Data	Coding paradigm	Concept
Link between English proficiency and ability of skilled migrants to find work (MR029)	Language proficiency = positive labour market outcome	• English language affects labour market outcomes • Work experience affects labour market outcomes
Experienced migrants have more success in the workplace (SP010)	Work experience = positive labour market outcome	

Will require increased English language requirements (MR044)	Existing cohort lack language skills	• International students lack language proficiency
Must demonstrate higher level English for skilled visa (RE008)	Existing cohort lack language skills	
New point test emphasises the importance of English and work experience (MR064)	Language proficiency = positive labour market outcome work experience = positive labour market outcome	• English language affects labour market outcomes • Work experience affects labour market outcomes • Reforms to address existing deficiencies in labour supply
Place greater emphasis on skilled work experience in point tests (MR046)	work experience = positive labour market outcome	
Raising the point test marks will help to ensure we get migrants with valued skills (MR086)	Reforms in skilled migration = positive labour market outcome	
Visa changes to enable international students to work while they study (RE008)	Existing cohort lack work experience	• International students lack work experience
Temporary visa issued for international students to gain work experience (MR031)	Existing cohort lack work experience	
Overseas students to undertake trade apprenticeships (MR027)	Existing cohort lack work experience	

The framework guiding Initial coding primarily comes from the knowledge gained through the relevant literature, and the knowledge is used to "interpret the data and to develop codes to describe the interpretation found" (Vollstedt & Rezat, 2009, p. 87). Coding is essentially an interpretive exercise and subject to the researcher's conceptual and theoretical framework (Saldana, 2013). Once concepts are developed, the next stage of coding, Axial coding, commences.

3.6.2 Axial Coding

The second stage of coding is conducted using the Axial coding method. The focus of Axial coding is to reassemble data from the Initial coding process (Saldana, 2013). The relationship between the multitude of concepts from Initial coding are examined and "integrated into an overarching framework within one core category" (Vollstedt & Rezak, 2019, p. 87). The objective of Axial coding is to establish relationships between concepts and categories using a coding paradigm to guide the process. The coding paradigm is based on the research framework and relates to "causal conditions, context, intervening conditions, action/interaction strategies,

and consequences" (Vollstedt & Rezak, 2019, p. 88). In some paradigms, repetition of concepts allows for emerging patterns to be observed and for categories to be developed (Saldana, 2013). The observed patterns do not necessarily indicate similarity of data but rather commonality of certain characteristics as patterns are observed even amongst data that shares no similarity (Saldana, 2013).

Categories lead to the conceptualisation of "general, higher-level and more abstract constructs" (Richards & Morse, 2007, p. 157). Categories provide a "more precise and complete explanations" of events or phenomena being observed and analysed (Strauss & Corbin, 1998, p. 24). Axial coding consolidates the concepts to construct a model of categories that "details the specific conditions that give rise to a phenomenon's occurrence" (Moghaddam, 2006, p. 58). In the context of this research, the categories represent the problem representation of WPR Question One, the metaphorical conceptual system of WPR Question Two and the conceptual framework of skills shortage discourse in WPR Question Three. Table 3.5 continues from Table 3.4 to demonstrate the development of categories for WPR Question One.

Table 3.5. **Example of Category Development for Problematisation One: Deficits in International Graduates.**

Concept	Coding paradigm	Categories
International students lack language proficiency	Cause of employment paradox	• Problem: Deficiencies in language proficiency and work experience contribute to poor labour market outcomes among skilled migrants who are former international graduates • Solution: Reforms in the skilled migration program address poor labour market of this cohort of skilled migrants.
English proficiency affects labour market outcomes	Factors affecting labour market outcomes	
Work experience affects labour market outcomes	Factors affecting labour market outcomes	
Point test changes to address existing deficiencies in labour supply	Strategy to intervene	
International students lack work experience	Cause of employment paradox	

The coding exercise is a continuous process as the "analysis continues, decisions of where to select more data are directed by key ideas about the data that emerge" (Teppo, 2015, p. 5). The process of coding data is ongoing and interactive, and concepts continue to be developed and

finetuned until a saturation point is reached. (Teppo, 2015).

3.7　LIMITATIONS OF RESEARCH METHOD

There are two limitations to the research: the scope of data collected and the unavailability of two years of SOL submissions from the state and HEIs. First, the data collected for the research focuses only on policy texts and submissions to SOL. Due to constraints in time and resources, the research did not seek to interview representatives from the Department of Immigration or Department of Labour to expand the scope and type of data collected that could add depth and richness to data and data analysis. The restricted scope and type of data collected necessarily impose limitations on the findings from analysing problematisations and impact on the analysis beyond WPR Question One.

Second, the collection of submissions for the annual SOL review is incomplete. Submissions for the SOL occur annually on the website of the Department of Employment, Skills, Small and Family Business. However, only submissions from the current year are made available, and submissions from preceding years are withdrawn. As the thesis commenced in 2013, the data from 2011 and 2012 were absent from the website. A request to the Department in April 2016 to access the 2011 and 2012 submissions resulted in the receipt of submissions from the Professional Associations but not for other stakeholders. Despite numerous attempts to contact the Department to gain access to the full submissions, no further information was given. The limitation was minimised when the documents from 2013 to 2017 were collated. Submissions from the professional associations dominate the annual submissions from 2013 to 2017. The inclusion of missing submissions from 2011 and 2012 has minimal material impact on the outcome of the assessment for WPR Question Four.

3.8   CHAPTER SUMMARY

The research method and methodologies outlined in this chapter provide a methodological framework to analyse policy texts central to the employment paradox phenomenon. Through the post-structural policy as discourse method, policy texts are examined for problematisations and governmentality. The methodology used to conduct post-structural policy as discourse analysis is Bacchi's WPR methodology. The WPR analysis is guided by six questions: uncovering problematisation (WPR Question One); discourses underpinning the problem representation (WPR Question Two); how discourses are produced through mode of governance (WPR Question Three); knowledge frameworks for the discourse (WPR Question Four), subjectification and lived effects of policy subjects (WPR Question Five); and challenging discourses presenting as truth (WPR Question Six). To assist with uncovering mode of governance of international accounting students, the Theory of Metaphor is applied to address WPR Question Two to develop a conceptual framework of metaphor that demonstrates subjectification and governance of migrants in multicultural Australia. Similarly, to assist with uncovering the knowledge framework underpinning the skills shortage discourse, an analysis of SOL submissions is conducted to address WPR Question Four. Coding analysis is applied in WPR Questions One, Two and Four to build the conceptual logic of the knowledge frameworks in policy texts. Two limitations of the research methods are identified: scope of data and incomplete SOL submissions data. The analysis for problematisations in WPR Question One is discussed in the following chapter, Chapter Four.

CHAPTER FOUR: WPR QUESTION ONE: WHAT IS THE PROBLEM REPRESENTED TO BE?

4.1 INTRODUCTION

This chapter examines problematisations in the skilled migration policy text. The chapter commences with a literature review on the problematisations of skilled migrants and in particular, the international graduates. This is followed by the analysis for WPR Question One. In the analysis, two people categories exist in policy texts: consumer of education export and domestically trained skilled migrant. The consumer of education export category is profiled positively in policy text as it contributes to a profitable international education sector. The domestically trained skilled migrant category, however, is profiled negatively through problematisations in policy texts. The analysis identifies four problem representations: deficiencies in language, work experience and work-ready skills; inappropriate motivation; cultural compatibility; and competition for domestic jobs. These are problems constituted within the policy text and framed as problems underpinning the employment paradox phenomenon. Each problem representation is explained and supported by policy texts abstracts. Following the problem representations, academic literature is used to further illustrate the problematisation and provide a justification for the problem representations within policy text. The consumer of education export profile is left unproblematic to avoid disrupting one of Australia's largest export markets. The chapter proceeds with the analysis of the skilled migration policy texts for problematisations, including the identification of two key people categories.

4.2 PROBLEMATISATION IN LITERATURE

The problematisation of the international graduates have been the subject of Australian scholarly literature from the early 2000s. In line with the policy analysis, most literature frames international graduates in a deficit position. The deficits are presented in terms of negative

education and labour market outcomes and include language proficiency, cultural identity, work-ready skills and motivation inspired by permanent residency. The literature frames the problem from a labour supply perspective and perpetuate the skills deficit discourse.

4.2.1   Language Proficiency Deficit

Language proficiency is commonly framed as critical to the success of academic achievement and employment outcomes for international graduates. The significance of English language to international graduates is so profound that it is contextualised as a human security issue within an international student security framework (Marginson, Nyland, Sawir, & Forbes-Mewett, 2010; Nasrin, 2001; Sawir et al., 2012). The framework refers to the international student's "maintenance of a stable capacity for self-determining human agency" in all domains of student life (Marginson et al., 2010, p. 1). As a human security issue, English language acts as the only language of communication in most facets of Australian life for international students and graduates. Communication difficulties due to language proficiency affect the capacity of international students and graduates to act as "active self-determining agents" and cause "disruptions in the pattern of daily life" (Sawir et al., 2012, p. 436). While the coverage of language proficiency as a human security issue is broad, of relevance is the application of English language proficiency in the context of academic achievement and employment outcome. Consistent with the international student security issue, a deficit in language proficiency creates disruptions in academic learning and in turn upon the development of the necessary skills for employment.

The importance of English language skills is paramount to study in Australian HEIs as English is the only medium of instruction language proficiency to succeed academically. Most HEIs primarily use IELTS scores to determine English language proficiency and hence eligibility to undertake a course of study. Various studies on the relationship between language proficiency,

language proficiency scores and academic performance find the relationship to be positive (Bayliss & Raymond, 2004; Birrell, 2006; Bretag, 2007; Cameron, Farivar, & Coffey, 2019; Feast, 2002; Hill, Storch, & Lynch, 1999; Kerstjens & Nery, 2000; Rajendram, Larson, & Sinclair, 2019; Yates & Wahid, 2013; Yen & Kuzma, 2009). Minimum requirements of IELTS scores normally range from 6.0 or 7.0 out of a possible 9.0; however, the consistency and meanings of these scores have been questioned (Benzie, 2010; Dunworth, 2010). Learning difficulties are often portrayed as a reflection of poor language proficiency and examples of 'disruptions' experienced by international graduates (Sawir, 2005).

Learning difficulties arising from language proficiency are attributed to a range of factors, including lack of comprehension of the language to a lack of familiarity with the accents of both Australian and non-Australian academics and students (Sawir, 2005). Comprehension difficulties create an inability to fully engage in classroom and learning activities. For example, in a study of the cultural aspects of academic feedback, Warner and Miller (2015) finds problems among international students in comprehending their assignment feedback. Chinese students express concern hearing English "spoken at what, invariably, was perceived as a fast rate and experiencing difficulty understanding" (Briguglio & Smith, 2012, p. 21). Relatedly, the use of vocabulary and slang different to American English hampers international students' comprehension if the students were schooled in American English prior to arriving in Australia (Lee, Farruggia, & Brown, 2013). Difficulties in language comprehension affects writing and oral communications negatively, and consequently, affects the ability of international students to adjust to an environment that differs significantly from their prior educational experiences (Lu, Le, & Fan, 2012; Lee et al., 2013; Rajendram et al., 2019; Robertson, Line, Jones, & Thomas, 2000; Yates & Wahid, 2013; Yu & Wright, 2016). Because of language difficulties, international students withdraw from active classroom learning and engagement as they experience "unsympathetic and contemptuous relationships with local students and staff where they were

snubbed or were even the target of (perceived) discrimination" (Haugh, 2016, p. 732). For some, these experiences compromise further development of academic and technical skills and English language proficiency so that they fail to improve in English proficiency over the course of study at Australian HEIs (Benzie, 2010; Yates & Wahid, 2013).

Language proficiency involves successful application of linguistic knowledge to "engage fully in a range of its socio-cultural contexts" (Benzie, 2010, p. 448). Language is thus inextricably linked to social and cultural contexts, so learning of the English language is inseparable from the elements of social and cultural practices (Benzie, 2010; Crichton & Scarino, 2007; Sawir, 2005). An international student having learnt English prior to arriving in Australia may have gained sufficient proficiency to achieve the minimum required IELTS score but may continue to experience deficit in expected proficiency because knowledge of the language is applied in a vastly different social and cultural context in Australia than in the contexts in which prior learning was carried out. Approaches to teaching English language in both non-English speaking countries and in Australia commonly stress grammatical rules at the expense of speaking and listening, which in turn hampers the oral communication ability of international students (Sawir, 2005; Yates & Wahid, 2013). For communication to be effective contextually, learning a language must go beyond classrooms learning; however, Australian HEIs provide little opportunity for international students to develop language proficiency through active engagement or immersion in the English-speaking culture (Benzie, 2010). Many international students "mix only with others who share the same first language" and the "exposure to the colloquial English spoken by their local peers [is], consequently, limited" (Yates & Wahid, 2013, p. 1038). Rather than improving with studying and living in Australia, the English language proficiency of many international students is instead stunted by their very experiences.

Once graduated, English proficiency among international graduates is an essential employability skill that significantly and positively affects labour market outcomes. As a factor in human capital, language proficiency is a determinant of employment and hence earning capacity (Casale & Posel, 2011; Lindley, 2002). High levels of language proficiency are often demanded by employers in the form of communication skills (Arkoudis et al., 2009; Blackmore, Gribble, & Rahimi, 2017; Roshid, 2013; Syed & Murray, 2009). A good command of the English language is seen as a willingness by international graduates to play the "rules of the game governing the host country labour market" and similarly, in the community at large, language proficiency instils "confidence to become active participants in their host country local community" (Blackmore et al., 2017, pp. 83-84). Consequently, it is not uncommon for graduate employment programs in Australian organisations to impose language proficiency requirements on international graduates prior to acceptance. For example, a major Australian accounting firm, Price Waterhouse Coopers requires international graduates to have a minimum IELTS score of 7.0 while another large accounting firm, Klynveld Peat Marwick Goerdeler (KPMG) requires an IELTS score of 8.0 from its international graduates. These higher language proficiency requirements assume students have increased their English language proficiency throughout their higher education studies. However, the international graduates "experienced most challenges in terms of cultivating the appropriate forms of cultural capital, mainly in the embodied and linguistic form, and this presented barriers to entering different fields" (Pham, Tomlinson, & Thompson, 2019, p. 403)

4.2.2 Cultural Identity and Fit

As the application of English language is contextualised in cultural and social settings, language is inherently both a social and cultural capital. Knowledge of language is inseparable from the cultural or social elements in which it is constituted (Sawir, 2005). Not only does cultural identity affect the application of English language proficiency and knowledge, but it also

similarly shapes learning practices (Benzie, 2010; Blackmore et al., 2017). For a majority of NESB international students, the application of English language is made through cultural lenses or identity (Benzie, 2010). Unless their cultural identity resembles the cultural identity of their host country, deficits in language proficiency and practices persist. Similar to the effects of language proficiency among international students, the deficit model emphasises different learning practices arising from different prior cultural experiences as obstacles to academic performance (Wang & Greenwood, 2015). Cultural identity has implications for the development of work-ready knowledge and attributes required for employment. Diversity in learning styles is observed even among ethnic Chinese students from different countries such as China, Malaysia, and Hong Kong (Chalmers & Volet, 1997; Le & Shi, 2006). Hence, differences in national systems of education produce different learning style preferences.

Cultural background affects classroom and learning engagement. The deficit model suggests that the disparity between the learning practices of international and domestic students results in shortcomings among international students (Wang & Greenwood, 2015). Non-Anglo-Saxon and NESB international students, in particular those with Chinese backgrounds, are often stereotyped as "surface learners" and "passive non-participants" (Yu & Wright, 2016, p. 52) or more broadly as "passive, quiet in class, non-confrontational, do not ask questions, lack of critical thinking, lack of independent learning, and lack of assertiveness" (Wang & Greenwood, 2015, p. 256). These descriptions of Chinese students, regardless of their nationality, reflect a stereotypical contradictory interplay between cultural syndromes of collectivism in the Chinese culture and individualism in Western culture (Triandis, 2001). For example, learning practices such as memorisation and reproduction of learning materials are perceived to be common learning techniques and strategies used by non-Anglo-Saxon and NESB international students and are framed as problematic in an Australian classroom (McGowan & Potter, 2008). Additionally, the large concentration of international students within an academic program has the effect of

changing the classroom dynamic to one resembling the learning culture of the majority. Claims of academics dumbing down learning content are not new and have the potential to undermine academic standards (Birrell, 2009; McGowan & Potter, 2008; Nagy, 2008) and if true, detrimentally affect learning experiences for both international and domestic students (Birrell & Healy, 2008). Under this scenario, the employability of all graduates from these programs is negatively affected (Birrell, 2006).

There are views contesting most of the literature that the learning practices of international students are essentially at odds with the learning culture in Australia. The deficit model suggests that unless international students shift their learning practices to align more closely with the Australian way, they will not achieve satisfactory academic performance (Burch, 2008; Wang & Greenwood, 2015). Other studies, however, refute the portrayal of the international students as passive learners. Instead, international students are viewed as fast to adapt to the new learning practices and styles (Chalmers & Volet, 1997). Chinese students "identify fairly quickly any adjustments they may need to make in order to be successful in their studies". (Briguglio & Smith, 2012, p. 19). Others are, more critical of learning style misconceptions, and blame use of the deficit model as a mean of shifting the problem to international students so "teachers can avoid examining their own attitudes and practices" (Chalmers & Volet, 1997, p. 96). Furthermore, the continuing decline in public funding limits resources available for HEIs to invest in skills development.

A further problematisation of cultural identity is in the discourse of cultural fit. Cultural fit relates to the fit between the graduates and the culture of the organisation in which they seek employment so that 'fit' is a measure of compatibility between the graduates and the organisation (Aycan, Kanungo, & Sinha, 1999; Jackson & Bridgstock, 2018; Schein, as cited in Wilson, 2000; Tomlinson, 2017). In a survey of Australian employers about graduate skills and attributes

deemed as important, cultural fit ranks second (67.4 percent) only to the more traditional attribute, teamwork (71 percent) as a very important attribute (Financial Review, 2018). A good cultural fit is seen to lead to enhanced work performance and effectiveness (Hogan & Coote, 2014; O'Reilly, Caldwell, Chapman, & Doer, 2014). Although not always explicit in recruitment practices, cultural fit assessments of potential employees are often conducted (Parry & Jackling, 2015). However, the problematisation of the cultural fit examined here goes beyond the conventional scope or definition of culture fit. Some employers are accused of actively and intentionally applying cultural identity to exclude non-Anglo-Saxon graduates (Blackmore & Rahimi, 2019; Hawthorne, 2014; James & Otsuka, 2009; Parry & Jackling, 2015). An ethnocultural fit focuses on a fit based on national culture. Such practices go "beyond employability discourses" to suggest the wide spectrum of definitions for cultural fit allows employers to justify their stance on (subtle) discrimination (Parry & Jackling, 2015, p. 531). Employers potentially discriminate on a broad range of exclusionary elements, from teamwork and communication skills to linguistic proficiency and country of origin (Blackmore & Rahimi, 2019; Parry & Jackling, 2015). The ethnocultural fit is problematised differently from other cultural fit problematisations, reflecting unconscious bias in recruitment practices.

Problematisation of cultural identity for non-Anglo-Saxon and NESB migrants is not limited to Australia. For example, Canadian studies conclude that both policy makers, employers and professional associations actively and intentionally devalue the skills and qualifications of foreign-trained and foreign-qualified skilled migrants (Annisette, 2011; 2017; Annisette & Trivedi, 2013; Bauder, 2003; 2005). Among skilled accountants, the preference for culturally similar skilled migrants in the Canadian labour market results in the marginalisation of the South Asian skilled accountants (Annisette, 2011; 2017; Annisette & Trivedi, 2013). The collusive actions of policy makers and labour market firms are used to explain the poor employment outcomes of skilled migrants (but not for international accounting graduates labour) in Canada.

The Canadian studies highlight the roles of the policy maker and PAAs in deliberately pursuing immigration policies and labour market agendas that discriminate against South Asian skilled accountants. Consequently, these policies and agendas produce a depression in wages in the accounting profession while reinforcing the status quo of authority, relevance and dominance of the PAAs. Subsequently, migrant accountants in Canada experience a similar employment paradox to Australian international accounting graduates. They gain working rights under the Canadian skilled migration program based on skills shortages but are unable to find employment as accountants.

4.2.3 Work Experience and Work-Ready Skills

Work experience is associated with, and often problematised as, work readiness. Graduates with work experience are framed as 'work-ready', and work readiness implies these graduates have developed the necessary technical and soft skills needed for effective labour market engagement (Cheng et al., 2009; Coffey, Farivar, & Cameron, 2018; Deloitte, 2017; Harvey et al., 1997; Paisey & Paisey. 2010). The problematisation of work-ready skills is a dominant problematisation but not necessarily confined to international graduates. The concept underpins graduate employability issues and is also linked to quality of higher education. Concerns over accounting graduates' employability go back to a 1990 major review of Australian accounting education (Mathews et al., 1990). The review problematises accounting education through a variety of deficiencies to explain why a skills gap, which is the difference between graduate skills and skills expected of them by employers, is the key factor affecting graduate employability. The deficiencies in accounting education are described as follows:

> Narrowly focused toward the technical needs of the accounting profession, provides insufficient opportunity for graduates to gain the skills and knowledge they require to participate as educated citizens and professionals in the social, political and ethical environments in which they will live and work. (Mathews et al., 1990, p. 86)

The skills gap is not limited to Australia. In Britain, as a response to the Australian review, Macve (1992, p. 130) notes that while accounting employers perceive an accounting degree as an embodiment of professional knowledge, they are critical of the degree for "failing to inculcate relevant skills".

The skills gap demonstrates a mismatch of expectations between HEIs and the labour market. HEIs emphasise technical accounting skills while employers emphasise work-ready skills (Bui & Porter, 2010; Mohamed & Lashine, 2003). Several studies note that HEIs prioritise technical accounting skills over work-ready skills, such as communication, team work, critical thinking (De Lange et al., 2006; Kavanagh & Drennan, 2008; Sugahara et al., 2010; Tippett, 1992; Willcoxson et al., 2010; Yong et al., 2011) and emotional intelligence (Coady et al., 2018). Even when HEIs include work-ready skills, such as communication, the emphasis is on formal communication whereas the employers in the labour market places more emphasis on informal communication (Siriwardane & Durden, 2014). These studies highlight a disconnect between the expectations of the HEIs and employers in relation to the type and nature of skills and attributes that graduates should possess (Bui & Porter, 2010; Howcroft, 2017; Webb & Chaffer, 2016). The skills and expectation gaps ultimately result in graduates who have neither the skills to engage and participate effectively in the labour market nor an understanding of how the business world functions (Tippett, 1992). Some attribute the expectation gap to an unclear division of roles and responsibilities between HEIs and employers in graduate skill development, thus creating a responsibility gap that leaves graduates at a disadvantage (Howieson et al., 2014). The expectation gap similarly highlights the paradoxical role of PAAs, as representative of accounting firms in the labour market, in accrediting accounting curricula that produces graduates experiencing the skills gap.

Although efforts were made to close the skills gap, the gap stubbornly persists. Following Mathews et al.'s (1990) report and its recommendations to embed graduate attributes in the accounting curriculum, a further review two decades later (Hancock et al., 2010) identified similar skill and expectation gaps. Following Hancock et al. (2010), the skills gap was supposedly addressed through the development of an Australian Qualification Framework (AQF) discipline-based national competency standards. The accounting discipline was the first discipline for which a national competency, Learning and Teaching Academic Standards (LTAS) was developed, in 2010 (Freeman & Bell, 2010).

While numerous attempts have been made to embed work-ready skills into the accounting curricula, they are often unnecessarily complicated and cumbersome, and lack a practical framework for implementation (Bunney & Therry, 2011; Stoner & Milner, 2010), and so ultimately fail to resolve the skills and expectations gaps (De Lange et al., 2006; Sugahara et al., 2010; Willcoxson et al., 2010). Some studies assign blame for the failure to academics. The imposition to embed skills and develop attributes is perceived as a compliance matter and thus engagement of academics in the process, at best, is minimal (Watty, 2005). Academics have a completely different understanding of the required skills and attributes, and consequently, they produce outcomes incompatible with labour market expectations despite PAAs accreditation of the accounting curricula (Barrie, 2004). Academics do not have adequate knowledge to teach or develop these skills and resist the additional responsibility to embed and develop skills (Holmes, 2000; O'Connell, 2010). Academics refuse to participate due to a lack of time (Milner & Hill, 2008) and interest because academic promotion structures emphasise research metrics over teaching metrics (Tang & Chamberlain, 1997). A cultural shift is required to overcome such resistance from the academics (Bath, Smith, Stein, & Swann, 2004; Boyce, Williams, Kelly, & Yee, 2001; De la Harpe, Radloff, & Wyber, 2000; Jones, 2010). However, there is little criticism of HEIs lack of support of such a shift through allocations of resources and priorities. While

accounting academics might be caught up in a system that privileges research over teaching, the accounting curricula is also a product of the accrediting bodies. The PAAs not only stipulate the requirements of the accounting curricula but approve each institution's accounting programs. Very little of the accounting education literature questions the role of HEIs and PAAs in assuring work ready and linguistic proficient graduates.

Other aspects of the work experience and work readiness relates to the lack of recognition of overseas work experience and the emphasis on graduate attributes on employment outcomes. The lack of recognition of overseas-obtained work experience by the employers creates barrier for international graduates to secure employment in the labour market and produces an outcome that is consistent with the discriminative labour market behaviour as described in section 4.2.2 (Cameron et al., 2019). Similarly, the gradual shift towards the use of graduate employment outcomes as an indicator of graduate employability is problematic as it links educational processes directly to employment outcomes (Suleman, 2018). This link assumes that the graduates with an equivalent educational attainment would experience similar employment outcome. However, graduate employment outcomes relate strongly to labour market practices and education institution reputation (Karmel & Carroll, 2016). Similarly, the graduate individuality and circumstances provide the basis to explain the variation in employment outcomes. Graduate individuality demonstrates the graduates "sense making and the meanings they ascribe to their employment (Scurry & Blenkinsopp, 2011, p. 652) and its importance is summarised as follows:

> [T]he reality is that a graduate can possess advanced level professional skills and knowledge in a field, but may still be more challenged than others in obtaining a job role in their field of interest if (for instance): visa conditions limit their capacity to work; if they lack the confidence to apply their skills; if there is a high level of competition for roles in their field; if they have a disability; if they are unable to access the 'hidden' job market through their social networks; if they went to a university with comparatively lower reputational capital, or if they live in a region with high structural employment. (Bridgstock & Jackson, 2019, p. 470)

4.2.4 Motivation for Permanent Residency

The problematisation of international students and graduates being motivated by the attainment of permanent residency is well covered in the literature. Although most views the motivation as negative, others question both the degree to which it might exist and whether it is harmful and to whom. Studies and commentary on the problematisation of motivation include: Arthur and Flynn (2011); Baas (2006, 2007); Birrell and Healy (2008); Birrell, Healy, and Kinnaird (2007); Birrell and Rapson (2005); Birrell, Rapson, and Smith (2006); Chan and Ryan (2013); Hawthorne and To (2014); Jackling and Calero (2006); Jackling (2007); McGowan and Potter (2008); Jackling and Keneley (2009); Robertson (2011); and Ziguras and Law (2006).

Most of these articles suggest motivation for permanent residency distorts the skilled migration and labour nexus in two ways. First, the graduates with motivation for residency do not participate in the labour market. Consequently, poor accounting labour market outcomes may simply reflect the fact that employment in the accounting profession is of little or no concern to these graduates (Birrell & Healy, 2008; McGowan & Potter, 2008). Second, motivation negatively affects learning engagement and academic performance and consequently, results in poor employment prospects. These discussions usually refer to intrinsic and extrinsic motivation to learn, the former being more valued than the latter. Intrinsically motivated students "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, p. 33). However, Chan and Ryan (2013) disputes this division, arguing that Asian students have a primary duty to their parents and ancestors to improve their lives, and this motivation cannot be written off as simply extrinsic in the Western sense. Furthermore, in a survey of predominantly international postgraduate accounting students and graduates, only 28 percent were interested in securing permanent residency post-study, with the majority wanting work as accountants (Chan & Ryan, 2013).

4.3   IDENTIFYING PROBLEMATISATION

As problem representations are discursively constituted within policy text, WPR Question One produces multiple and often interrelated problem representations (Bacchi, 2009). The multitude of problem representations produced through the problematisation exercise is logical as the employment paradox is constituted as a social, economic and political phenomenon. As each problem representation may be nested within a social, economic or political domain, contradictions or tensions between problem representations can occur (Bacchi, 2009). However, even in conflict, the discursive nature of problem representations means the representations mutually reinforce each other to produce the effect observed in the employment paradox phenomenon (Bacchi, 2009). The selected initial policy text is a media release (MR.IT001) by the then Immigration Minister to announce reforms in the skilled migration program. The reform in the policy text prioritises a demand over a supply driven migration system and aims to deliver a skilled migration program that is "more responsive to the needs of the economy and assists industries still experiencing skills shortages" (MR.IT001, p. 1). Positioning the demand driven system as a priority in reforming the skilled migration program has two implications. First, it implies the supply driven system is problematic and is unsuccessful in meeting the aim of the skilled migration program. In positioning the supply driven system as problematic, the reform implies that labour supplied through the supply driven system is less attractive as it is less responsive to the labour market and national skill needs. Second, the problem is constituted as a skilled migration problem rather than a labour market problem. Potential labour market problems arising from the supply driven system are not addressed. Because the media release (MR.IT001) is silent on the contextualisation of the problem, a further 88 policy texts relating to skilled migration were analysed to chart the evolution of the skilled migration program from 1997 to 2015 so as to uncover the category of skilled migrants profiled in the skilled migration program.

Analysis of the additional texts indicates that in the early period of the skilled migration program, the supply driven system is the main source of skilled migrants. These migrants were preferred over labour supplied from other migration systems, such as employer nominations or family reunion. The nexus between education and skilled migration that developed from a 1997 review of skilled migration enabled international graduates to become the dominant source of skilled independent migrants (Birrell et al., 2006). International graduates are characterised strategically in the policy text as both the consumer of education export, and as a significant and critical source of domestically trained skilled migrants (MR016; SP011). By 2004, 50 percent of applicants under the supply driven migration category were international graduates, and this percentage was expected to increase further (MR016; SP011). In a speech by the then Immigration Minister in 2001 (SP011), international graduates are described as "young and speak good English … [and are] trained in exactly the skills the Australia of the 21st century will need" (p. 1). International graduates experienced positive labour market outcomes and were considerably more successful than other group of migrants (SP010). The nexus between education and skilled migration was heavily promoted and the conversion from international graduates to skilled migrants was similarly encouraged primarily based on the graduates being "trained to Australia's high educational standards and having a good knowledge of living and working in Australia" (SP011, p. 1). Various media releases and speeches promoted economic data and modelling to provide evidence of the success that skilled migration brought to the economy and Australia's competitiveness internationally (MR015; SP010; SP011; MR018; SP012; MR019; MR020). Until 2004, the skilled migration program was claimed a success in supplying skilled labour to meet labour market needs (MR018; SP012; MR019; MR020).

After 2004, the focus of the skilled migration program began to shift away from international graduates being the preferred skilled migrants. In a media release from the then Immigration Minister in 2005 (MR027), skilled migrants from a demand, not supply, driven

migration program, are acknowledged for the first time as being critical to skilled migration, "it is employers who are best placed to identify the skilled migrants we need" (p. 1). The shift away from international graduates as preferred skilled migrants continued in subsequent policy texts. Poor labour market outcomes among international graduates are first mentioned in a statement by the then Immigration Minister in 2005 which indicated that international graduates were showing "signs that they may not all be finding jobs commensurate to their skills and training" (MR029, p. 1). Other policy texts are more subtle in explaining the shift away from international graduates and the restriction imposed to limit international graduates' access to skilled migration (MR029; MR031; RE008). For example, points associated with work experience were introduced to the detriment of international graduates, most of whom lacked work experience. Similarly, increasing the base level required for English language proficiency in the point-test system had the effect of restricting eligibility of international graduates to the skilled migration program. The shift away from the international graduate as a source of domestically trained skilled migrants becomes more apparent in policy texts from 2005 onwards.

The two international graduate categories created through policy, consumer of education export, and domestically trained skilled migrant, are consistent with the Bacchi's people category that is central to mode of governance of the state in governing policy subjects (Bacchi, 2009). Although people category is normally discussed in WPR Question Two, the profiling of the people category is introduced in WPR Question One as the two categories play a central role in the problematisation analysis and the ensuing discussion. The two categories of the international graduates and their problematisations are discussed next.

4.3.1 International Graduates: Conflicting People Categories

Skilled migration policy texts create two conflicting people categories of international graduates. The first category is consumer of education export and the second, domestically trained

skilled migrant. While the two categories relate to the problematisation analysis in WPR Question One, the domestically sourced skilled migrants category is more dominant because it is this people category that is problematised in policy texts. The consumer of education export category is briefly discussed in this section but further explored in Chapters Five and Six, where the assumptions underpinning the problematisations and their origins are examined.

International Graduate as 'Consumer of Education Export'

As consumers of education export, international graduates are acknowledged in policy texts as critical to the economy. The education sector is Australia's third largest exporter accounting for over $34 billion in 2018 (Tehan, 2019). Higher education has accounted for almost half of education exports over the past decade, making it the most important Australian education export sector (Department of Home Affairs, 2018c). The significance of international education is not lost on the state. In 2005, the then Immigration Minister said, "the links that international education establishes between individuals, institutions, economies, governments, cultures and religions has the potential to bring Australia closer to the rest of the world, building better trade, prosperity and harmony" (MR031, p. 2). The then Immigration Minister in 2010 described it as bringing "valuable overseas earnings and exposing us to higher academic standards [and it] internationalises our cities and towns in an age of globalisation and forging person-to-person ties that will benefit us for decades to come" (SP014, p. 1).

As a major Australian export, the state through the then Immigration Minister in 2012 committed to "position Australia as a preferred study destination for international students" (MR072, p. 1). The commitment extended to making Australia "a safe destination for international students" in response to attacks on Indian students in Melbourne in 2009 (MR045, p. 1). The commitment to a safer Australia was again, reiterated in a 2011 speech by the then Immigration Minister to the Australia India Business Council (SP014). Such assurances are

unsurprising as a substantial number of higher education student visas were issued to non-Anglo-Saxon and NESB students, predominantly to students from India and China. Students from India and China accounted for almost half of all higher education student visas issued between 2005 and 2018 (Department of Home Affairs, 2018c). The total number of student visas issued to all non-Anglo-Saxon and NESB students was approximately 80 percent (Department of Home Affairs, 2018c). Because of its large contribution to the state's export revenue, consumer of education export is an important category to the state.

International Graduates as 'Domestically Trained Skilled Migrants'

As domestically trained skilled migrants, international graduates are measured and profiled by their labour market outcomes although specific labour market data for the international graduate cohort is not publicly available. As the onshore point-tested skilled migrants are primarily foreign-born and Australian-qualified international graduates, the onshore point-tested skilled migrants profile is a proxy for international graduates. From 2003 to 2004, international graduates accounted for more than 50 percent of point-test skilled migrants (MR016; SP011). However, the percentage declined to an average of 30 percent over the 2006 to 2014 period (Department of Immigration and Border Protection, 2014c).

The labour market profile of the international graduate is measured against the profiles of other skilled migrants to contextualise it within the problematisation exercise. Among skilled migrants, those with an English-speaking background (ESB) experience better employment outcomes compared to their NESB counterparts (See Table 4.1). Skilled migrants with the lowest unemployment rates in the 6-month period after arrival are the employer-sponsored sub-group (Department of Home Affairs, 2018d). The low unemployment rate is due to the migrants having to secure employment offers prior to being granted a skilled visa. Migrants least likely to secure employment in the first 6 months are the point-tested offshore migrants (Department of Home

Affairs, 2018d). However, the unemployment rate for offshore migrants falls considerably when the period is expanded to 12 months after arrival. Table 4.1 suggests offshore point-tested skilled migrants require a longer lead time to secure work in the labour market. However, once employed the offshore migrants hold highly skilled employment and are one of the highest paid among skilled migrants (Department of Home Affairs, 2018d). Onshore point-tested skilled migrants, such as international graduates, have a slightly improved unemployment rate compared to their offshore counterparts but have the lowest earnings outcome because they have the least work experience (Department of Home Affairs, 2018d). Additionally, when employment is secured, it is often in non-skilled work or in areas unrelated to their nominated profession (Department of Immigration and Citizenship, 2011). For the then Immigration Minister in 2005, the poor labour market outcomes for international graduates indicate that graduates were showing "signs that they may not all be finding jobs commensurate to their skills and training" (MR029, p. 1).

Table 4.1. **Skilled Migrants Unemployment Rate 1992 – 2018 (Australian Bureau of Statistics, 2018a).**

Language of country of birth	2018	2016	2014	2012	2010	2008	2006	2004	2002	2000	1998	1996	1994	1992
Born in Australia														
Australia	4.7	5.5	5.8	5.1	4.7	4.2	4.3	5.0	6.0	6.0	6.9	8.2	8.2	10.5
Arrived within last 5 years														
English-speaking	7.6	3.2	4.6	4.7	4.7	6.8	5.0	6.1	5.9	7.3	5.7	7.7	8.6	11.8
Non-English-speaking	8.4	11.6	14.0	11.1	7.4	10.3	10.3	12.2	14.2	12.8	16.0	28.0	29.2	28.2
Arrived 5-9 years ago														
English-speaking countries	2.8	4.2	4.0	5.1	4.7	4.3	5.2	4.9	3.7	4.9	10.3	5.7	7.1	8.9
Non-English-speaking	5.4	6.0	5.1	5.6	5.7	6.0	6.8	8.7	9.5	11.8	10.9	13.3	17.5	21.9
Arrived 10-14 years ago														
English-speaking	3.8	5.1	5.5	4.3	5.8	5.2	5.4	3.7	4.9	4.6	5.6	8.1	8.1	11.2
Non-English-speaking	4.6	7.7	6.3	8.4	6.2	10.5	6.9	6.9	6.4	7.8	10.6	11.6	14.2	18.0
Arrived 15-19 years ago														
English-speaking countries	3.0	4.5	5.6	3.3	4.0	2.8	4.0	3.6	4.8	4.7	5.5	7.8	9.4	7.8
Non-English-speaking	4.8	5.8	6.9	7.9	4.5	5.4	3.9	5.0	7.3	8.5	9.0	11.4	12.0	12.1
Arrived 20 or more years ago														
English-speaking countries	4.4	4.2	4.0	3.3	3.5	2.9	2.9	2.1	4.3	4.6	5.7	6.1	6.8	8.6
Non-English-speaking	3.2	4.5	4.8	3.8	3.9	2.3	3.9	3.4	5.0	4.5	5.3	7.8	8.8	10.6

Non-government agencies measure graduate labour market outcomes among peer graduate groups. Data from Graduate Careers Australia (2017) and Quality Indicators for

Learning and Teaching (2017) suggest unemployment rates amongst graduates in the first four months after graduation have risen steadily from 5 percent in 2007 to 13.5 percent in 2017 (see Figure 4.1). Correspondingly, over the same period, the proportion of graduates in full time employment declined from 84 percent to 72 percent, with part time employment increasing over the same period. The employment outlook for international graduates is the weakest of all the graduate cohorts with an unemployment rate trailing behind all other graduates since 2012, except for 2015, when graduates with a disability had the lowest outcomes. Increases in part time and casual employment reflect a changing employment landscape and possibly reflect the difficulty in securing full-time employment in areas of formal training. A large proportion of the graduates (63.1 percent) cited labour market factors as reasons for not being employed in areas relevant to their formal training (Quality Indicators for Learning and Teaching, 2017).
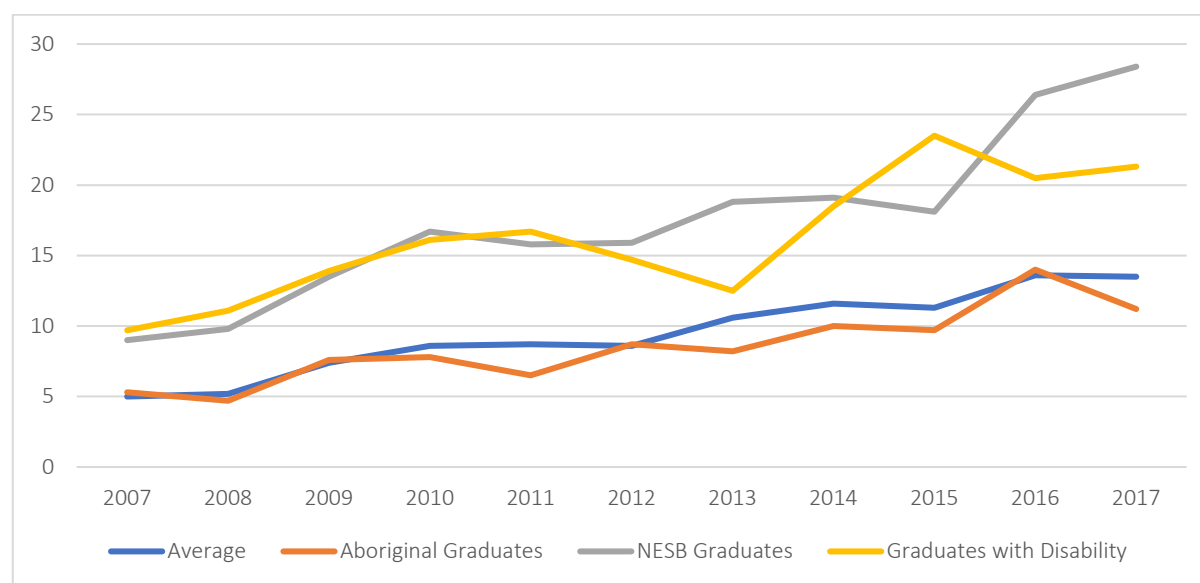
Figure 4.1. Unemployment rate (in percentage) in the first four months from graduation (Graduate Careers Australia, 2017; Quality Indicators for Learning and Teaching, 2017).

In addition to the conflicting people categories of international graduates in policy texts, four problematisations are identified from the analysis of the policy texts: deficiencies in language and work experience, inappropriate motivation, cultural compatibility, and competition for domestic

jobs. The problematisations are discussed next.

4.3.2   Problematisation: Deficiencies in Language Proficiency, and Work Experience and Work-Ready Skills

Two deficiencies are identified in the first problematisation: English language and work experience/work-ready skills.

English Language Proficiency

References to language proficiency feature prominently in policy texts from 1997 to 2015. From 1997 to 2004, when international graduates were viewed as the preferred skilled migrants, language proficiency was contextualised positively and as an embodiment of the human capital of the migrants. The skilled migrants were described in ministerial media releases and speeches as having strong English language skills (MR016; SP009; MR010; SP010; SP012; MR019; MR020) and speaking 'good English' (SP011). From 2005 onwards, language proficiency is contextualised separate to both the international graduates and skilled migrants. The disembodiment of language from policy subjects coincided with the media release of the then Immigration Minister in 2015, the first statement in the policy texts, denoting skilled migrants' poor labour market outcomes and attributing these to poor language proficiency (MR029; MR031; RE008). In 2008 and 2010, reforms were introduced to address language deficiency as a problem for the labour market. The reforms were positioned as a remedy to language requirements through requiring higher language proficiency on the point-test system. From ministerial media releases, examples of given remedies include: "increase the base level of English language proficiency which must be demonstrated by applicants for general skilled migration visas" (MR031, p. 1); "increase the allocation of bonus points to applicants who achieve English language scores at above the base level" (MR031, p. 1); and a "new points test will emphasise the importance of English" (MR064, p. 1).

Changes to increase the English language points requirements were made continuously in skilled migration policy. In 1999, skilled migrants were required to demonstrate minimum vocational English, an International English Language Test System (IELTS) score of 5.0, to access skilled migration. Points were not awarded for vocational English. A second tier of proficiency required an IELTS score of 6.0 (competent English) and attracted 15 points. The third tier required an IELTS score of 7.0 (proficient English) and attracted 30 points. In 2007, minimum proficiency was increased to competent English. Competent English (IELTS 6.0) received 15 points and proficient English (IELTS 7.0) received 25 points. The move was aimed at encouraging higher levels of English language (Arkoudis et al., 2009). In 2011, further changes were made to the tiered-point system for the English language proficiency requirements. Competent English (IELTS 6.0) no longer attracted points, proficient English (IELTS 7.0) was reduced to 10 points and superior English (IELTS 8.0) received 20 points. The 2011 tiered-point system for English proficiency remains in the 2020 point-test skilled migration program. The consistent and persistent modifications to language proficiency requirements support the problematisation of language deficiency within policy texts framing it as a migrant rather than policy or labour market problem.

Work Experience and Work-Ready Skills

The second deficiency of international graduates is in work experience/work-ready skills. Prior to 2005, policy texts did not refer to work experience nor work-ready skills. The shift towards problematising work experience began in response to the media release by the then Immigration Minister recognising poor labour outcomes among international graduates. "It is critical that we attract migrants who are willing and able to enter the labour force quickly" (MR029, p. 1). Another media release by the same minister added, "The key aim of our skilled programme is to select migrants who will find skilled jobs quickly" (MR031, p. 1). Similar to increases in language proficiency requirements after 2004, work experience is framed as an

essential credential to achieve positive labour market outcomes such that the relationship between work experience and the labour market is necessary and positive. Following from the statements in MR029 and MR031, the significance of work experience and labour market outcome is reflected in subsequent policy texts on the state's migration initiatives to address this work experience deficiency, "Temporary visa mechanisms will enable each student to gain work experience in Australia" (RE008, p. 1). Reforming the student visa will make it "easier for international students to work while they study" (MR038, p. 1). Additionally, points for work experience in the point-test system were introduced (RE008; MR064). A similar but different concept to work experience appears in ministerial media releases by the then Immigration Minister in 2007 and 2010, where the concept 'workplace skills' is mentioned as critical to labour market outcomes but was neither defined nor elaborated (MR036; MR059). Because WPR discourse analysis is based on knowledge, workplace skills are contextualised as work-ready skills. Work-ready skills, often referred to as soft skills essential for effective labour market engagement, are consistent with the problematisation of a skills gap in academic literature (Bui & Porter, 2010; Mohamed & Lashine, 2003) and in a review of accounting education (Mathews, Jackson, & Brown, 1990).

4.3.3 Inappropriate Motivation Among International Graduates

In the second problematisation, graduates' motivation for permanent residency is contextualised within the education and skilled migration nexus in which the conversion of status from consumer of education export to domestically trained skilled migrant was encouraged, at least before 2005. Encouragement was evident in a speech by the then Immigration Minister in 2015: "The Government has been pursuing [a policy] since 1998 of "encouraging overseas students in Australia who are successful in key skill areas to migrate" (SP011, p. 1); and in a media release by the same minister, adding that the skilled migration program leverages the "benefits from the overseas student program" (MR022, p. 1). However, after 2005, there is a

subtle shift away from the status conversion program. Fractures in the education and skilled migration nexus are apparent in ministerial media releases (MR043; MR055; MR059; MR069) in which the then Immigration Minister in 2010 said, "a student visa is just that: a student visa. It does not give someone an automatic entitlement to permanent residence" (MR043, p. 1). The shift problematises the domestically trained skilled migrant category, but in doing so, the policy texts maintain the consumer of education export category as unproblematic in order to maintain the profitable international education sector. The separation of the problems within the two categories is evident in the a media release by the same minister, which continues to portray international education as being committed to increasing the number of fee-paying international students by encouraging "overseas students to focus on obtaining a quality education from a high quality provider" while at the same time, "removing incentives for students to apply to study a specific course simply in the hope of being granted permanent residence" (MR055, p. 1).

By breaking the education and skilled migration nexus, the policy texts position motivation for permanent residency as problematic. Ministerial media releases profile international graduates motivated to study as a means of migration as not being "bona fide or genuine and by implication, guilty of abusing the system" (MR011, p. 1). Exactly how motivation is problematised is unclear. The policy text implies that motivation for permanent residency negatively impacts labour market outcomes but without explaining why this is so, but with one small exception. In reporting poor labour market outcomes among international graduates, media release of the then Immigration Minister in 2005 implies that the poor labour market outcome is caused by the unwillingness of the graduates to find skilled jobs quickly (MR029). The question of willingness is tied to motivation as motivation is described as "reasons that underlie behaviour that is characterised by willingness and volition" (Lai, 2011, p. 2). The implication, although possibly far-fetched, is that because international graduates are motivated only by permanent residency, they are unwilling to find skilled employment.

A further problematisation is the implied link between motivation and 'education quality'. The policy texts imply international students' motivation to seek permanent residency is restricted to low value or low-quality education programs. The linkage is an attempt to protect the consumer of education export profile for higher education at the expense of vocational education, which is implied as synonymous to low value education. For example, vocational education courses that produce cooks and hairdressers are cited by then Immigration Minister in 2010, as examples of low education courses (MR059). Higher education is the most profitable among education exporters, attracting approximately 70 percent of the education export revenue compared to 16 percent in the vocational sector (Department of Education and Training, 2015). The problematisation of low value and low-quality education courses leaves the higher education sector and the consumer as education export profile unproblematic. Education quality is thus problematised as part of the problematisation for motivation for permanent residency.

4.3.4   Cultural Incompatibility Among International Graduates

Cultural compatibility is the third problematisation within policy texts. The problematisation of culture and cultural identity appears in policy texts throughout the entire period under examination, from 1998 to 2015. The first problematisation of culture is identified in 1998 and the final problematisation in 2014. However, in problematising culture and cultural identity, two contradictions appear in policy texts: failure to explain exactly what the problems are and that the problematisation of culture is restricted only to policy texts from the Coalition government. The first contradiction is understood through an examination of the knowledge construct underpinning the problematisation. As knowledge constructs reflect "practice and contextual sense-making" and highlight "how people act and interact to generate knowledge" (Canary, 2010, p. 183), the problematisation of culture and cultural identity had to be found in data other than policy texts. Chapter Five addresses the first contradiction though constructing a knowledge framework that problematises culture and culture identity. The second contradiction

is resolved through framing the contradiction as a reflection of governmentality within a conservative Coalition government. Governmentality of the Coalition government is contained in a genealogy analysis of multiculturalism in Chapter Six.

The policy texts for the Coalition government is filled with cultural references. The references are primarily coded as objectives of a skilled migration program. For example, in addition to strengthening the economy, skilled migration program aimed at maintaining a cohesive community (MR036; MR078) or cohesive society (MR036). These objectives imply skilled migrants from diverse cultural, social, economic, and political backgrounds must demonstrate or possess a "sense of belonging, legitimacy, shared values, participation and commitment" compatible with community expectations or standards (Fozdar, 2012, p. 169). While diversity is celebrated through multiculturalism frameworks (SP012), the policy texts set out expectations for skilled migrants to conform to a set of "Australian values and culture" and to a "strong and discernible national identity" (SP009, p. 1). In stereotypical terms, an Australian national identity is "at its core, white and Christian" (Fozdar, 2012, p. 170). This identity is used in a ministerial media release of the then Immigration Minister in 2005, to illustrate preferred skilled migrants whose backgrounds range from "a female Dutch welder working in Darwin, a Scottish hairdresser now working in South Australia's Barossa Valley, to an Irish geologist working on the Western Australian goldfields and the South African nurse working in Tasmania" (MR028, p. 1).

In keeping with this national identity, the language used in policy texts is culturally driven. For example, in a speech at the National Press Club in 1998, the then Immigration Minister reassured the audience that "we are not being Asianised, Americanised, Europeanised" as the Australian national identity and culture is not being undermined by migration (SP009, p. 10). Policy texts contextualise national identity within a cultural framework. Skilled migrants who are

Anglo-Saxon would thus demonstrate a higher level of conformity to the Australian values and culture. The contextualisation of national and cultural identity implies non-Anglo-Saxon skilled migrants have problems with conformity and integration. This cultural incompatibility presents a major problem for international graduates, the majority of whom are non-Anglo-Saxon (see Figure 4.2 for student visas by nationality).
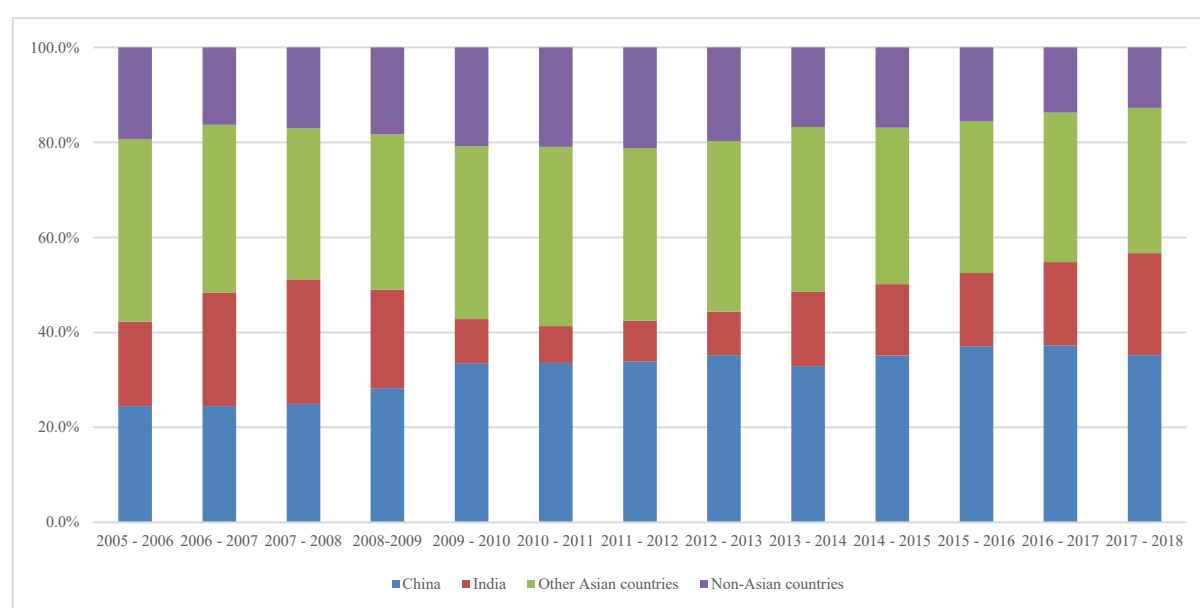
Figure 4.2. Higher education sector student visas issued by nationality, 2005-2018. Data collated from BP0015 Student Visa Granted Pivot Table. (Department of Home Affairs, 2018c).

The problematisation of culture and cultural identity is observed in the categorisation of international graduates as consumer of education export and domestically trained skilled migrants. The profile of the consumer of education export is significantly, non-Anglo-Saxon and NESB. Approximately 80 percent of higher education visa are issued to non-Anglo-Saxon and NESB international students, predominantly China and India. Chinese and Indian students account for almost half of all higher education student visas issued over the past decade. Similarly, the composition of point-tested skilled migrants is primarily non-Anglo-Saxon and NESB. Eight of the top ten countries for point-test skilled migrants are non-Anglo-Saxon and

NESB and represent on average 68 percent of all point-test skilled migrants. The percentage of point-test skilled migrants who are non-Anglo-Saxon and NESB was 56 percent from 2008 to 2009, peaking at 74 percent from 2016 to 2017 (Department of Home Affairs, 2019a). These statistics point to a disconnect between the government's promotion of a national Anglo-Saxon English speaking identity and its own skilled migration program (MR016; SP011). Relatedly, and as discussed in Section 4.2.2, language proficiency is categorised as a cultural capital; hence, the problematisation of language proficiency is contextualised as a problematisation of culture and cultural identity.

4.3.5   International Graduates Compete for Domestic Jobs

Competition for domestic jobs is the fourth problematisation and appeared in policy texts in 2009, the same time as the reforms outlined in the initial text. The migration quota was cut in the 2008 and 2009 to protect local jobs and ensure skilled migrants were "not competing with locals for jobs" (MR042, p. 1). The shift to demand driven migration was framed by a ministerial media release as a measure to protect Australian workers as the Australian workers "will have less direct competition from independent migrants who arrive without a guaranteed job" (MR076, p. 1). This problematisation presents a major challenge to the discourse of skills shortage as the underpinning for skilled migration program. Competition with domestic labour for jobs implies a sufficiency of domestic skills such that a skills shortage cannot exist. As the discourse of skills shortage provides the rationale for supply driven migration and its occupation-in-demand list, the problematisation questions the need for a supply driven migration system. Further discussion of the skills shortage discourse is contained in Chapter Seven, where the contestation among dominant actors in shaping the discourse is examined. Because the competition for local jobs discourse is anti-migration, it establishes a third category for international graduates, as hostile policy subjects. This third category is taken up in Chapter Five under discussion of mode of governance of international graduates as policy subject within the multiculturalism framework.

4.3.6   Section Summary

Four problem representations are presented as the justification and rationale for repositioning the skilled migration reform from a supply to demand driven migration system. Underpinning the four problem representations are two key people categories created through policy texts; these are international graduates as policy subjects, categorised as both consumer of education export and domestically trained skilled migrant. The problematisation safeguards consumer of education export while marginalising domestically trained skilled migrants. The deliberate delineation of the profiles protects higher education as a major export for Australia. The policy texts for skilled migration thus problematises the international graduate as domestically trained skilled migrant. In the first and most prominent problematisation, international graduates' linguistic and work experience/work-ready skills capitals are identified as deficient and consequently, not fit for labour market purpose. In the second problematisation, international graduates' motivation for skilled migration is viewed with suspicion and again, is a problem for the labour market. In the third problematisation, international graduates' cultural compatibility is problematic for the labour market because of an inability to integrate either into the labour market or the community. The final problematisation is that of safeguarding domestic jobs. Although the problematisations tend to overlap, such overlapping of problem representations is not uncommon in discourse analysis (Bacchi, 2009). The problematisations of the domestically trained skilled migrant in policy texts are reflected in academic research and literature. The next section presents an overview of scholarly and research literature relating to the problematisations of international accounting graduates.

4.4   CHAPTER SUMMARY

The skilled migration policy was initially developed to serve both the labour market and the international education sector. When it became apparent that international students were not serving the labour market as intended, the policy shifted towards more stringent controls and

reframed international graduates as the problem rather than the education system or the labour market. The policy texts problematise the international accounting graduate, not as a consumer of education export but as a domestically trained skilled migrant. By dividing international students into two separate profiles, the policy texts focus on the domestically trained skilled migrant profile and their deficits in a labour market. The consumer of education export profile is left unproblematic to avoid disrupting one of Australia's largest export markets.

In examining problematisations, the analysis identifies four problematisations within policy texts. They concern the problematisation of language proficiency and work experience/work-ready skills, of cultural compatibility, of inappropriate motivation and of competition for domestic jobs. The problematisations of language proficiency and cultural compatibility are problematisations of culture and cultural identity. The language proficiency issue is prevalent in the labour market and is contextualised culturally. Meanwhile, the cultural identity of international accounting graduates is incompatible with Australia's predominant Anglo-Saxon national identity. The problematisation of work experience and motivation is associated with the inability and unwillingness of the international graduates to engage productively with the labour market. The problematisation of competition for domestic jobs profiles the international graduates as hostile. Both reflecting and contributing to policy developments, most scholarly literature finds fault with the students, graduates and the accounting educators. The skilled migration policy, the HEIs, the PAAs and the firms in the labour market are rarely questioned. The assumptions underlying these problematisations are discussed in the following chapter.

CHAPTER FIVE: WPR QUESTION TWO: WHAT ASSUMPTIONS UNDERLIE THE REPRESENTATION OF THE PROBLEM?

5.1 INTRODUCTION

This chapter addresses WPR Question Two, *What assumptions underlie the representation of the problem?*, to find the assumptions underlying the problem representations. The problematisations in policy texts are deficiencies in language and work experience, cultural compatibility, inappropriate motivation, and competition for domestic jobs. They are legitimised by discourses represented as knowledge frameworks within policy text. Discourses are underpinned by assumptions that form knowledge frameworks and provide a rationale for the problem representations. Two assumptions are identified in this chapter. The first is the neoliberal free market assumption that justifies the consumer as education export profile to sustain growth in the education export industry. Within neoliberalism, the discourse of skills shortage and the nexus between accounting education and skilled migration reflect the mode of neoliberal governance. The second assumption relates to the attributes of dominant Anglo-Saxon discourses in multiculturalism reflected through the mode of governance of skilled migrants. Through an analysis of multiculturalism policy texts, the domestically trained skilled migrant is subjectified as an intruder, demonstrating deficiencies associated with being non-citizen, lack of commitment to Australia and its institutions, and incompatible language and cultural capitals. In the racialised mode of governance, the subjectification problematises the domestically trained skilled migrant in terms of language deficiency, cultural compatibility, and competition for domestic jobs.

Problematisations are discursively shaped by the discourses underpinning them. Analysis in WPR Question Two determines "what meanings need to be in place for a particular problem representation to cohere or to make sense" (Bacchi, 2009, p. 5). The knowledge framework of

discourse by way of assumptions enables a chosen narrative to be developed within the policy text. The discursive nature of the discourses reinforces and defends the problematisations and constitutes policy positions and policy subjects within policy text. In the WPR methodology, the assumptions are grounded both in epistemology and ontology. Thus, knowledge frameworks are defined within assumptions, and their construct depends on the interrelations of "category, binary and concept" (Bacchi, 2009, p. 7). Building on categories, binaries, and concepts, two key assumptions are identified. First, policy texts profile the consumer of education export (people category) as non-hostile and desirable (binaries) in international education (concept). These interrelations between category, binary and concept are underpinned by an economic construct within neoliberalist assumptions. Similarly, skilled shortage (concept) is shaped as an economic construct as it adversely impacts economic productivity and so reflects neoliberalist assumptions. Second, policy text profiles the domestically trained skilled migrant (people category) as hostile and undesirable (binaries) in skilled migration (concept) that problematises its language and cultural capital. The interrelation between category, binary and concept is underpinned by the attributes of a dominant Anglo-Saxon discourses in the multiculturalism policy.

The chapter proceeds first with a discussion of the ley assumptions of neoliberalism: individualism and the free market. This is followed by the effects of the assumptions on higher education and on skills shortage. Third, changes in the Australian demographic reflecting Australian multiculturalism and the construction of a migrant identity are detailed. Fourth, and finally, the mode of governance of domestically trained skilled migrants are analysed using the Theory of Metaphor.

5.2 NEOLIBERALISM

Neoliberalism adopts a free and globalised market economic that is characterised by market deregulation, privatisation, and welfare-state withdrawal. State regulations and controls

are loosened, or abolished, and private equity replaces public equity as the state withdraws from the market (Connell, 2013; Larner, 2003). Deregulation results in market liberalisation and efficiency often through the exercise of mergers and acquisitions (Venugopal, 2015). Markets expand beyond national borders, allowing for multinational organisations and globalisation (Gray, O'Regan, & Wallace, 2018; Saunders, 2007).

5.2.1 Key Assumptions in Neoliberalism

Underpinning the ideology of neoliberalism are two key assumptions: assumptions of individualism and the free market.

Individualism

At a micro level, neoliberalism prizes individualism over collectivism, and relationships become transactional and often monetised (Wrenn & Waller, 2017). Individual needs are met not by communal and interpersonal relationships, but by a network of economically driven relationships, and often through the commodification of public goods and services. In emphasising the role and responsibility of individuals within political, economic and social constructs, neoliberalism reflects a government rationality that has a "tendency to privilege market relations as a motif for thinking about all forms of human relationships" (Bacchi, 2009, p. 276). Neoliberalism has dominated government rationality for the past decades, and its influence and effect in policy making is seen in "reducing complex social and economic problems to pseudo-universal statements about individualistic human behaviour" (Barnes, Humphreys, & Pusey, 2018, p. 5). The assumption of individualism is reflected in the shift towards self-regulation as a market deregulates to achieve efficiency and state intervention on market operations is curtailed.

Free Market

Neoliberalism remaps not only political and economic relationships but also the social order (Barnes et al., 2018). In prioritising market relations and market-led solutions, neoliberalism signifies "how economic logics have colonised the logic of the social, rendering social, human and planetary life increasingly subordinate to the instrumentalist rationality of the market" (Phelan, as cited in Dunn, 2017, p. 439). In privileging market relations, economic relationships underpin most political and social constructs to minimise state involvement and intervention. Market-led solutions are used to allocate resources in delivering public services (Gibson, 2013). Neoliberalism reforms "re-task the role of the state" as director rather than provider (Springer, Birch, & MacLeavy, 2016, p. 2). The commodification of higher education in Australia and elsewhere exemplifies neoliberalism in action (Springer et al., 2016). Self-regulation produces market efficiency for efficient allocation of resources, and this is achieved by market actors free from state intervention. State intervention is undesirable because "intervention can undermine the finely tuned logic of the marketplace, and thus reduce economic efficiency" (Thorsen & Lie, n.d., p. 8)

The assumptions of individualism and free market strongly influence public policy in Australia. Neoliberalism in Australia began in the 1980s with the liberalisation of "employment, financial and trade markets in order to facilitate the flows of capital, labour and goods" (Redden, 2017, p. 715). The higher education liberalisation began in the mid-1980s with the introduction of the Higher Education Contribution Scheme (HECS) and reintroduction of full-fee payment for international students (Norton, 2016; Ziguras, 2016). In skilled migration, the shift towards skilled migration over family migration occurred in mid-1990s. The effects of neoliberalism on higher education and skilled migration are discussed next.

5.2.2 Effects of Neoliberalism on Higher Education

As consumer of education export, international students are critical to the Australian economy. They are acknowledged within policy text as one of Australia's most important economic contributors (MR077). In 2018, they numbered 690,000 and contributed $34 billion to the economy (Tehan, 2019). Consistent with the neoliberalism governmentality, the state trades international education as an export commodity, and to ensure success, it "welcomes genuine and high-quality international students who provide a much-needed boost to our economy, our local communities and jobs, and who boost our country-to-country relationships" (MR083, p. 1). In a speech by the then Immigration Minister in 2010, international education is described as "a major Australian economic and social success story" (SP014, p. 1). Not only is the sector a big earner, but Australia also has a higher percentage of international students 'than any other country in the world' (SP0142, p. 1). The significance of the international education sector and international students is not lost on the state. It commits to "position Australia as a preferred study destination for international students" (MR072, p. 1). In reflecting the status of international education, various ministerial media releases reflected on the efforts of the state's in promoting international education: streamlining visa requirements and the processing system to facilitate entry into Australia as students (MR017; MR024; MR065; MR071), granting automatic work rights for international students (MR038), and making Australia a "safe destination for international students" (MR045, p. 1). Consumer of education export is further reinforced by consumer protection legislation which recognises international students as legitimate consumers of educational services (Kamvounias & Varnham, 2006)

The commodification of international education places education on the same platform as mining and agriculture, two of the more conventional exports of Australia. It is recognised as one of the "five super growth" sectors (Tehan, 2019, p. 1) and is increasingly defined as an industry with a profit-seeking agenda (Connell, 2013). The market for international education, and

specifically higher education, is a concept that resembles the market for commodities as higher education is traded in exchange for payments. Much like commodity markets, the market for higher education did not magically appear but was created (Robertson & Komljenovic, 2016). The commodification of higher education begins with the "policymakers, politicians, investment advisors, education firms, and universities begin to imagine higher education as a 'new,' 'emerging,' or 'mature' market to be opened up and exploited" (Robertson & Komljenovic, 2016, p. 211). The development of the higher education market includes "identifying suppliers to developing a sustainable 'customer' base, creating niche opportunities, pricing of products and services, providing a means for accessing credit, developing a means for settling disputes over contracts, use of legal tools and advice, and so on" (Robertson & Komljenovic, 2016, p. 211).

In 2017, the higher education market consisted of 176 HEIs, including 43 universities, 14 TAFE institutions and 119 private providers (Tertiary Education Quality and Standards Agency (TEQSA), 2018). Of the 1.48 million students enrolled in higher education, 91 percent were enrolled in universities and 29 percent were international students. International students accounted for 21 percent of total university revenue, compared to domestic students who contributed only 24 percent of total revenue despite being 70.5 percent of total enrolment. For scale, from the 2014 to 2017 period, revenue from international students grew 44.2 percent, compared to 15.5 percent from domestic students (TEQSA, 2018). The disproportionate revenue contribution by international and domestic students gives an insight into why the international students are important to universities and why the 'customer of education export' is unproblematised within policy texts. The push to maintain a profitable international education sector is assisted by "there [being] no control of numbers, there is no maximum fee, there are no tuition subsidies and there are no student loans" (Norton, 2016, p. 188). As public investment in higher education continues to decline (Birmingham, 2017), the internationalisation of higher education and the reliance on revenue from international students (henceforth known as private

investment) has become entrenched in Australian higher education.

5.2.3 Effects of Neoliberalism on Skilled Migration

In the 1990s, in a major move to support higher education, the state established a policy nexus between education credentials and skilled migration, making "logical connections between apparently isolated policies" (Redden, 2017, p. 716). The nexus relies on a SOL that is underpinned by a skills shortage. To attract more international students, skilled migration policy was altered to provide an easy path to citizenship for international graduates who undertook degrees in certain occupations experiencing skills shortage. The economic rationalisation of neoliberalism produced two major shifts in skilled migration: the shift towards skilled migration over family migration in the mid-1990s (see Figure 5.1) and the shift towards prioritising demand over supply driven migration in 2010. Two constructs of the nexus are examined next: SOL and the concept of skills shortage.
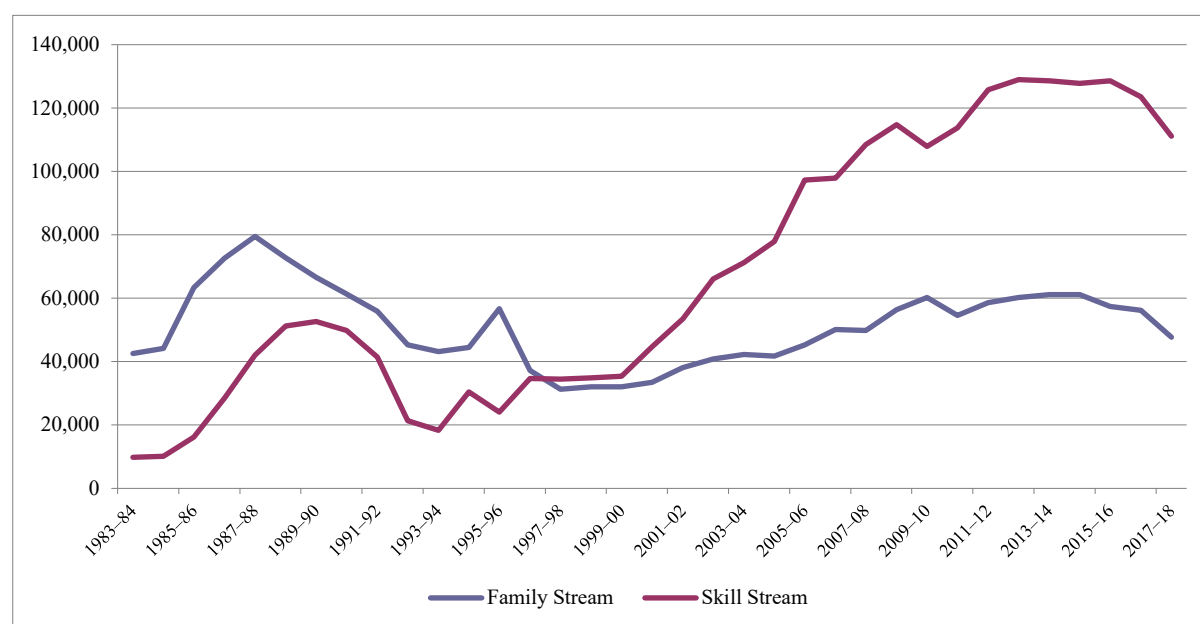
Figure 5.1. Migration intake from 1983-2018 for family and skill streams. (Department of Home Affairs, 2018d)

Skilled Occupation List

A skills shortage is institutionalised through SOL. The first SOL, the Priority Occupation

List, was introduced in 1989. It listed occupations that have job opportunities in Australia and was used under a point-test skilled migration introduced in 1989 (Chiswick & Miller, 2004). A secondary list, Occupations Requiring English, detailed the occupations on the POL that required skilled migrants to be proficient in oral and written English (Chiswick & Miller, 2004; Hawthorne, 1994). From 1992 to 1998, no occupations were listed on the POL. So, ORE was the only relevant document for skilled migration (Chiswick & Miller, 2004). Examples of occupations on the ORE include teachers, lecturers, health professionals, pilots, air traffic controllers and judges (Hawthorne, 1994). A 1999 *Review of the Points Test for the Independent and Skilled Australian Linked Visa Categories* introduced two SOLs: Migration Occupation on Demand List (MODL) and SOL. Both the MODL and SOL imposed restrictions on both the type of occupations and the number of points available for each occupation under the point-test system. The point-test system was used strategically in positioning the skilled migration program as an enabler of the education and skilled migration nexus. International graduates who met the occupation, age and language proficiency requirements were granted the maximum 110 pass mark, which entitled them to an independent skilled visa and permanent residency. The MODL, a subset of the SOL, listed occupations with acute skill shortages and only occupations on MODL attracted migration points (Birrell & Rapson, 2005). It was developed through surveys of skilled vacancies advertised by employers by the Department of Labour (Cully, 2012).

Prior to 2008, reports of systemic unemployment and underemployment among non-Anglo-Saxon and NESB skilled migrants prompted a review and changes to the skilled migration program (Cully, 2012). Following a review by Birrell et al. (2006), a Critical Skill List (CSL) was introduced in 2008 to replace the SOL. The CSL, however, was short-lived. The reform in 2010 abolished both the MODL and CSL and replaced them with a more targeted SOL. Skilled migrants were required to have a nominated occupation on the new SOL, but points were no longer granted to nominated occupations. Skills Australia, an independent skill assessment body,

was established to develop the new SOL and tasked to provide expert and independent advice to the Minister for Immigration in relation to Australia's workforce skills needs and workforce development needs (Skills Australia, 2009).

Reforms in 2010 positioned demand driven migration ahead of supply driven migration. Supply driven migration was framed as a migration system to recruit specialised skills in short supply. Specialised skills were defined as those that: "took several years to learn; had high correspondence between a field of study and employment in a given occupation; resulted in high economic and/or social costs to local communities if the skill was in short supply; and had reliable information on which to make preceding judgements" (Cully, 2012, p. 6). The accounting occupation fitted the specialised skills category, and through the supply driven migration, the nexus between accounting education and skilled migration continued. In July 2014, the responsibility of developing the SOL returned to, and remained with the Department of Industry. Although in April 2017, the SOL was renamed the Medium and Long-Term Strategic Skills List, SOL is used as a generic term to describe the skilled occupation list.

Skills Shortage

As policies are used to justify interventions, the skilled migration program is an instrument used by policy makers to justify interventions in addressing skills shortages in the labour market. The skills shortages in the Australian labour market highlight two key contradictions. First, the skills shortage is institutionally framed from a supply provision perspective. The SOL and the nexus between education and skilled migration creates a supply of skilled labour to address skills shortages. In its adoption of the HCT, the skilled migration program assumes that there is linearity between labour supply and demand, and that a seamless transition of labour occurs between the education sector and labour market (Balwanz & Ngcwangu, 2016). The assumption legitimises the education and skilled migration nexus, and the

consumer as education export profile. However, the assumption is problematic as the continuing shortages in the accounting profession caused by its inclusion on SOL do not fit with the high rate of unemployed international accounting graduates. Second, the continuing shortages demonstrate a misalignment of supply and demand factors. While the international accounting graduates are technically competent, the employers attribute the unsuitability of the labour supply actors to their lack of the necessary work-ready skills to meet labour market needs. The labour market frames the skills shortage not as a shortage in technical competency but rather as a shortage of work-ready skills as "graduates lack the requisite generic or transferable skills to be serviceable" (Cuthbert & Molla, 2015, p. 39).

The conceptualisation of skills is problematic when the skills shortage is defined by occupation on the SOL (Balwanz & Ngcwangu, 2016). For skills shortages in accounting, the accounting occupations is identified by occupations on the Australia and New Zealand Standard Classification of Occupations (ANZSCO) (Australian Bureau of Statistics, 2018b). Paradoxically, the PAAs established different requirements to qualify as accountant for migration purposes than they have for labour market purposes. For labour market purposes, a qualified accountant is defined as an accounting professional who, in addition to having completed an accredited undergraduate qualification, has completed a professional academic certification and met stringent work experience requirements[3]. The requirements to be an accountant for migration purposes simply require the completion of an accredited undergraduate or postgraduate qualification and demonstrating proficiency in English (CPA Australia, 2018). International accounting graduates who qualify as accountants for migration purpose cannot meet labour market requirements as professional accountants because of the disparity in the requirements to qualify as accountant. This disparity results in a mismatch of skills expectations between HEIs

---

[3] Equivalent three-year full-time work experience in relevant technical accounting roles in employment with a relevant role with an approved training employer. Roles undertaken must be 3 months or longer and candidates must be working for at least 17.5 hours per week (CAANZ, n.d.)

and the labour market.

The measure of supply and demand for accountants is captured through periodic labour market research. Demand for accountants is largely determined by parameters such as "industry activity statistics and projections, changes in employment (and registration) levels, vacancy trends, graduate employment outcomes, and anecdotal information on demand from employers and industry contacts" (Department of Employment, 2017, p. 5) (for example, see Figure 5.2 for number of vacancies for accountant 2006-2018) . Data measuring the supply of accountants in the labour market are collected from "training completions and commencements, wastage (people leaving the occupation), net migration and informal supply" (Department of Employment, 2017, p. 5). Demand and supply data are analysed to determine if a skills shortage in the accounting profession is present. Instances of skills shortages for accountants occur nine times between 1999 and 2018 with shortages identified in 1999, 2000, 2001, 2002, 2004, 2005, 2006, 2007 and 2008 (Department of Employment, Skills, Small and Family Business, 2019a). The outcome is consistent with the declining vacancy rate for accounting occupations post-2008 when vacancies dropped by two-thirds.

Figure 5.2. No. of vacancies for accountant 2006-2018. (Department of Jobs and Small Business, 2018b)

The interplay between supply and demand for accountants between the 2007 to 2008 and 2017 to 2018 periods is represented in Figure 5.3. Figure 5.3 indicates that a national shortage does not exist because the supply of accountants continues to outstrip demand as reflected by the large number of applicants for every advertised vacancy, although shortages are present in some regional areas. Despite a healthy supply of accounting professionals, feedback from industry suggests that as many as 94 percent of the applicants were unsuitable for the advertised vacancy roles (Department of Jobs and Small Business, 2018c). Similarly, the proportion of vacancies filled averaged 72 percent over the 11-year period, indicating that despite a surplus of accounting professionals, vacancies remained unfilled due to the lack of suitable applicants. In 2008, the proportion of vacancies filled was at its lowest despite the vacancy rate being at its highest (see Figure 5.2 above), implying that the accounting education and skilled migration had not been successful. Two reasons are cited for the lack of suitable applicants: lack of experience and poor work-ready skills (Department of Jobs and Small Business, 2018c).
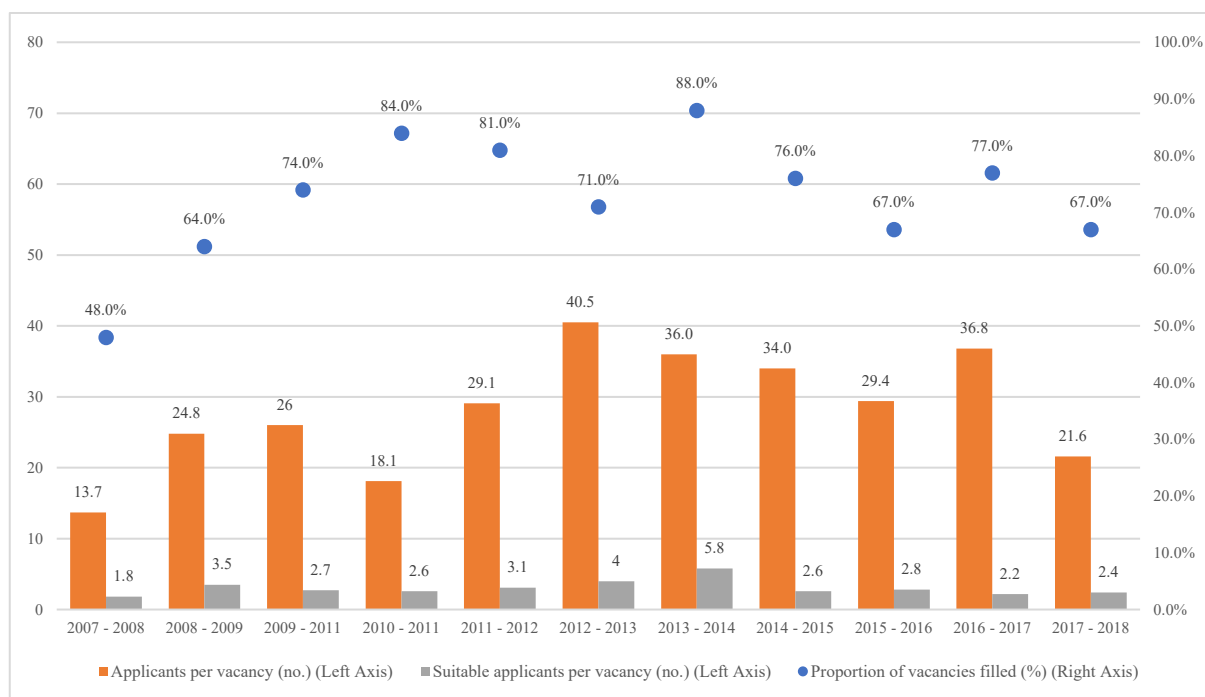
Figure 5.3. Proportion of vacancies filled, average no. of applicants and suitable applicants per vacancy for accountants, 2007-2018. (Department of Employment, 2016; Department of Jobs and Small Business, 2018c)

5.2.4 Effects of Neoliberalism on Policy and Problematisation

Consistent with the assumption of individual responsibility within neoliberalism, the policy text problematises domestically trained skilled migrant. Within neoliberalism ideology, individual responsibility reflects the fundamental of autonomy where a "person's situation is entirely determined by his/her individual actions" and that each person is accountable to him/herself (Wrenn & Waller, 2017, p. 498). Accordingly, international accounting graduates are personally accountable for the problematisations of language proficiency and work experience and are responsible for addressing their own skills deficits to achieve positive labour market outcomes. Despite the problematisation of deficiencies in language proficiency and work experience, policy texts continue to uphold the education and skilled migration nexus. In a speech at the University of Canberra in 2010, the then Immigration Minister emphasised the significance of the nexus in the following statement:

> It is equally undeniable that international students are well placed to be some of the highly qualified skilled migrants we need to build our human capital base, particularly in our current tight labour market. Where these two needs overlap, and where international students with Australian qualifications can meet our immediate skill needs, Australia is the winner. (SP014, p. 1)

Similarly, despite the assumptions of individualism and the free market that produce self-regulation and less state intervention, the state continues to exert strong control over HEIs. Control is imposed on HEIs through compliance requirements established under legislative framework, funding requirements, accreditation requirements and quality assurances framework.

The free market agenda of neoliberalism is evident in the policy solution provided to the employment paradox phenomenon. The skilled migration reform of 2010 shifts the focus of skilled migration from a supply to a demand driven migration system. The then Immigration Minister in 2009 effected a "cutback in places for the general skilled category rather than in the

high-demand employer-sponsored category" (MR044, p. 1). The shift to demand driven migration prioritises skilled migrants who have a job to go to with an Australian employer (MR032; MR053; MR058; MR059; MR073; MR078). The shift to demand driven migration shifts the responsibility of recruiting skilled migrants to employers. The shift is consistent with the assumption of re-tasking the role of the state in order to intervene less and for the market to lead. The spirit of neoliberalism in prioritising market-solutions and in emphasising a market-knows-best approach, is encapsulated in a ministerial media release by then Immigration Minister in 2005, in which the employers are described as "best placed to identify the skilled migrants we need" (MR029, p. 1). Commitment to prioritising demand driven is evident in policy text as the state acts to increase employer-sponsored program to 39 percent of the skill stream in 2011 (MR068). Similarly, the commitment to demand driven migration is evidenced in the use of the temporary skills shortage visa 457[4] in recruiting skilled migrants (MR039; MR040). The 457 visa is an employer sponsored migration system that "delivers skilled labour to employers across a wide range of professions and industries" (MR039, p. 1) and is not subjected to an occupation requirement of SOL[5]. The demand driven migration was thus assigned a flagship program status (SP014).

As a free market ideology, neoliberalism within a globalised context is a linguistic and cultural phenomenon. The movement of human capital, in the form of education and skills, necessarily implies cross-cultural movements and exchanges. For example, culturally dissimilar international students caused a rethink in the culture of teaching and the teaching pedagogies themselves (Briguglio & Smith, 2012; Gray et al., 2018; Lee et al., 2013; Lu et al., 2012; Yu & Wright, 2016). Similarly, the capitalist effect of neoliberalism has produced an "academic culture of incessant knowledge production and competition for economic and symbolic capital" (Kubota,

---

[4] The 457 visa has been replaced with Temporary Skill Shortage visa (482)
[5] The length of the visa is dependent on the occupation on the SOL. If the occupation is listed on SOL, a 4-year visa is granted. If the occupation is not listed on SOL, a 2-year visa is issued.

2016, p. 475). The effect of neoliberalism as a linguistic phenomenon is evident in the skills shortage discourse. The skilled migration program evaluates the economic worth of the graduates and skilled migrants based on their education attainment including language proficiency. This effect of neoliberalism on linguistic discourse is unsurprising considering that language produces meaning that "reflect(s) a version of reality which promotes the interests of capital" (Holborow, 2012, p. 41). Such reflection is consistent with the framework of post-structuralism that views language as significant in the meaning making process (Ball, 1993; Gibbins, 1998).

Equally significant is the impact of culturally dissimilar skilled migrants on the economic, political and social infrastructure in creating a robust multicultural society in Australia. Cultural exchange implies linguistic exchange, and multiculturalism implies multilingualism or plurilingualism. The multiculturalism framework "celebrates individual cosmopolitanism and plurilingualism for socioeconomic mobility" (Kubota, 2016, p. 475). However, effect of neoliberalism on linguistic discourse has produced a neoliberal multiculturalism where "multilingualism is promoted for speakers of majority languages but not for immigrants" (Kubota, 2016, p. 478). In a neoliberal multiculturalism, the English language dominates as a global language and continues to be promoted for economic and political purposes, and thus denying multilingualism for the marginalised population (McNamara, 2011). The effect of a neoliberal multiculturalism extends beyond the linguistic discourse. It produces unequal power relations amongst its subjects and creates racial, language and class hierarchies (Kubota, 2016). Observed in Canada, multiculturalism policies and practices have produced "certain subjects as exalted (nationals), others as marked for physical and cultural extinction or utter marginalization (Indians), and yet others for perpetual estrangement or conditional inclusion as supplicants (Immigrants, migrants, and refugees)" (Thobani, 2007, p. 6). The culture and language discourses under neoliberalism discursive practices that reinforce problematisations in policy texts. The impact of neoliberalism on cultural and linguistic discourse is discussed next.

5.3   MULTICULTURALISM

Changes in the migration program are attributed to neoliberal assumptions that emphasise market relations and economic structures, and migration discourse on the ability of migrants to contribute to productivity and economic growth changed focus. The influx of skilled migrants has altered Australia's demographics.

5.3.1   Changes in Migration Demographics

A critical shift in skilled migration first occurred in the mid-1990s when skilled migration was prioritised over family migration. The shift in focus is mirrored in a shift in the demographics of skilled migrants. Since 1998, intakes of non-Anglo-Saxons from the Asia Pacific region have increasingly outnumbered those from Anglo-Saxon countries (see Figure 5.4). The shift towards non-Anglo-Saxon migrants and the crossover point where non-Anglo-Saxon skilled migrants became the majority coincided with the skilled migration reform of 1998 when the education and skilled migration nexus was established.
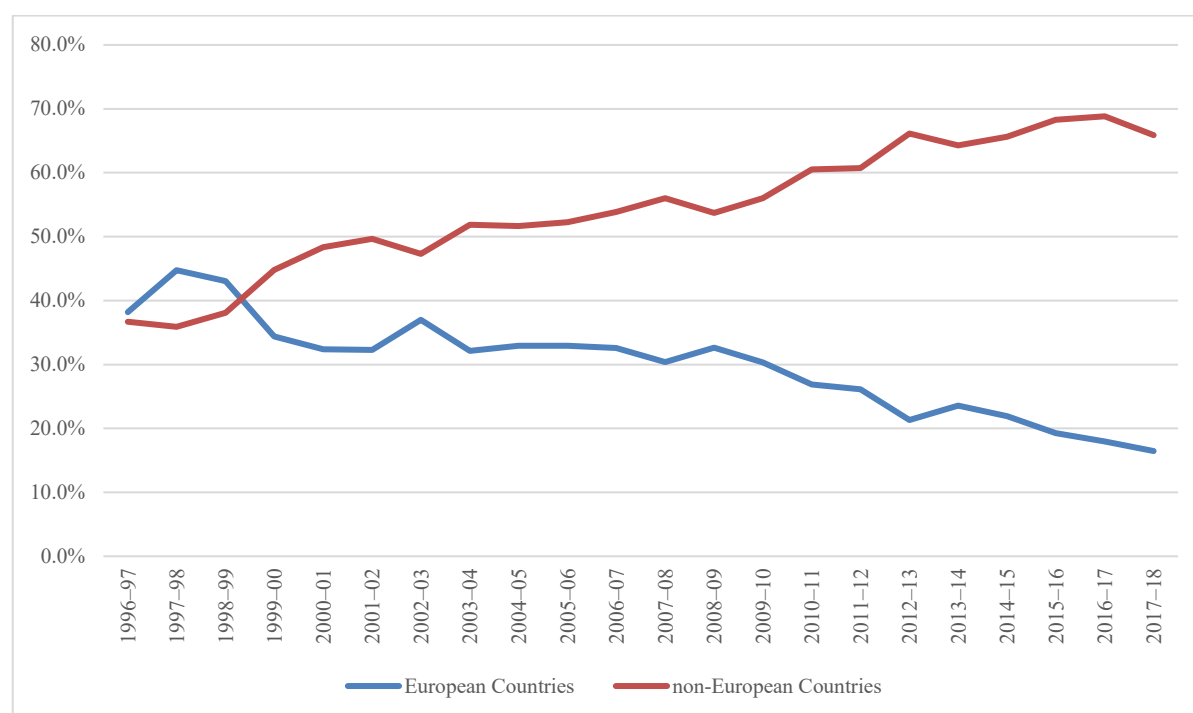
Figure 5.4. Source of skilled migrants from 1996-2018. (Department of Home Affairs, 2019b)

A similar shift in demographics of the Australian population occurred over the same period although the crossover point for the population shift lags the skilled migration shift (see Figure 5.5). The increasing trajectory of overseas born non-Anglo-Saxon residents commenced in the early 1970s when the White Australia policy was abolished (Robertson, 2011). Non-Anglo-Saxon humanitarian migrants from South East Asia arrived in large numbers and a subsequent focus on family migration in the 1980s amplified the number of non-Anglo-Saxon migrants. The flow of non-Anglo-Saxon migrants, often from less developed countries, into Australia has always attracted a degree of social antipathy towards these migrants (Simon-Kumar, 2015). Entrenched xenophobia, a remnant of the restrictive immigration policy, underpins resentment towards non-Anglo-Saxon migrants (Crush & Ramachandran, 2010; Gershevitch, Lamoin, & Dawes, 2010; Simon-Kumar, 2015). Increasing visibility of, and resentment towards, non-Anglo-Saxon residents in Australia highlights the conflicting nature of race and capitalism within a neoliberalist framework of skilled migration (Song & McCarthy, 2019). The skilled migration program resolves the contradiction through establishing parameters for migrant selection to "determine the inclusion or exclusion of those who are racially or ethnically different" and thus, creates the binary profile of desirable and non-desirable migrants (Simon-Kumar, 2015, p. 1173).
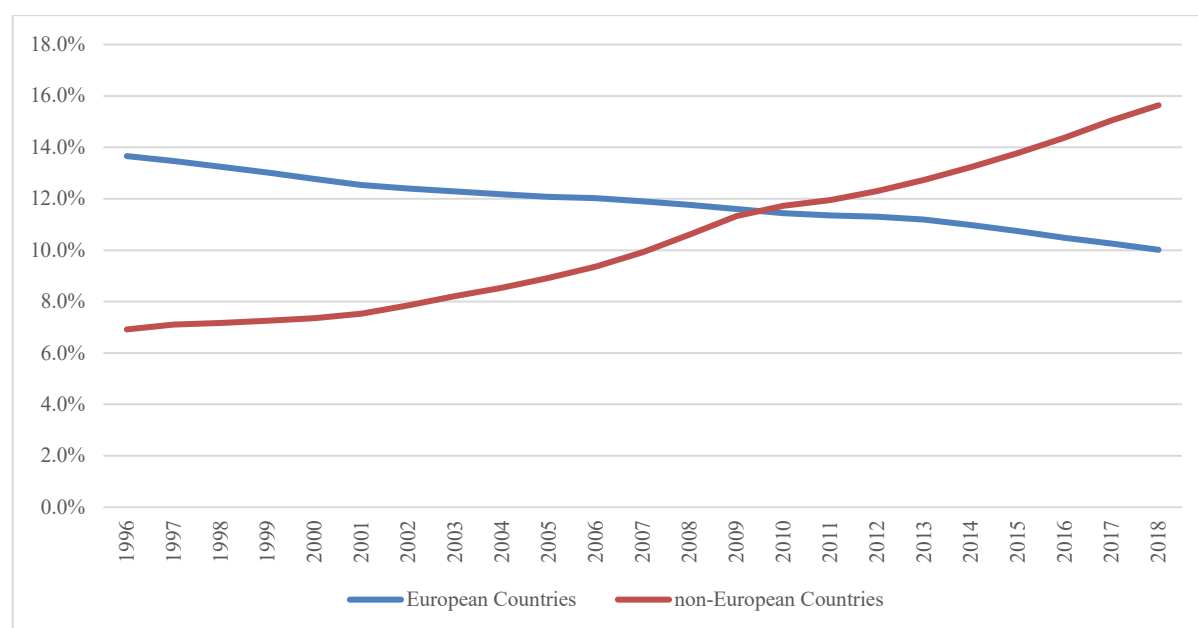
Figure 5.5. Proportion of overseas-born Australian residents from 1996-2018. (Department of Home Affairs, 2019b)

5.3.2 Construction of Migrant Identity

The contradiction between race and capitalism is a contradiction within the profiling of migrants. Migrants who are racially and ethnically different are often profiled as socially or politically undesirable but economically desirable as cheap labour (Simon-Kumar, 2015), such as those on 457 visas (Kinnaird, 2006). Such contradiction, however, is not a recent phenomenon. While scores of early settlers pre-1901 were Anglo-Saxon, the growing prosperity of Australia as a British colony resulted in non-Anglo-Saxon, particularly Chinese migrants, being brought into the country to work the gold mines and pearl-diving because such lowly-paid employments were "considered too dangerous for Europeans" (Millar, 2009, p. 26). Reconciliation of race and capitalism emerged in the early 1970s with the abolition of the White Australia policy with the result that racial discourse was socially and politically contextualised more positively. The concept of multiculturalism gained momentum, and platforms for racial and cultural diversities in Australia were established (Koleth, 2010b). The influx of non-Anglo-Saxon migrants in the 1970s intensified alongside the globalisation of goods and services throughout the 1980s and 1990s as Australia's engagement with its Asia Pacific neighbours expanded. Multiculturalism, at least on the surface, dampens the tension between race and capital and provides an impression of a race-free meritocracy in Australia (Simon-Kumar, 2015); however, it does not remove "the problem of race-thinking" (Phillips, 2007, p. 56). Instead, race discourse has become disembodied as neoliberalist policy employs "diffuse discourses and strategies that adhere to its liberal foundations and national agendas tied to security, productivity, cohesion and immigration" (Simon-Kumar, 2015, p. 1174).

The discourse of race, paradoxically structured to be disassociated with racial identity by linking it to national agendas of security, productivity, cohesion and identity, is reflected in the knowledge framework of the problematisations. For example, in the first problematisation, language proficiency of international accounting graduates, predominantly non-Anglo-Saxon, is

contextualised not as a race issue but as a skills deficiency issue that adversely impacts productivity. In the third problematisation, the ties to national identity and cohesion are invoked: cohesive community (MR040; MR078); cohesive society (MR036); and conformity to a set of "Australian values and culture" and to a "strong and discernible national identity" (SP009, p. 1). In the fourth problematisation, the ties to job security and national identity are observed in the knowledge framework within policy text, for example, "protect local jobs", "not competing with locals for jobs" (MR042, p. 1) and "less direct competition from independent migrants who arrive without a guaranteed job" (MR076, p. 1). Problematising domestically trained skilled migrant in the context of security, productivity, cohesion and identity removes the references to race (Melamed, 2006), and the problematisation is contextualised as violations of "values traditional to the mainstream" (Liu & Mills, 2006, p. 84). Sociological studies of racism go beyond racism in its embodied form to focus on identity and cultural discourse, where migrants are required to identify with the values and cultures of the host country rather than their own (Harper, 2012; Harrell, 2000; Jones, 2000; Melamed, 2006; Simon-Kumar, 2015). Neoliberalism's culture and identity discourses "no longer replaces older, biological conceptions of race; it displaces racial reference altogether" (Melamed, 2006, p. 19). Within the neoliberalist discourses of culture and identity, state-sponsored multiculturalism is used to frame and establish the mainstream national identity, values and culture (Melamed, 2006). Thus, against the backdrop of multiculturalism, desirable/undesirable migrant identities are established.

5.3.3 Mode of Governance. A Response to WPR Question Six (Part One): How and Where Has This Representation of the 'Problem' Been Produced, Disseminated and Defended?

WPR Question Six considers the act of government in producing, disseminating, and defending the problem representation. The knowledge framework underpinning the act of government produces problematisations of policy subjects and its status as a dominant discourse

legitimises and defends the problematisations. Knowledge framework underpinning the act of government produces the problematisations of domestically trained skilled migrants and its discourse of status disseminates and defends the problematisations. As such, it is addressed in WPR Question Two.

The domestically trained skilled migrant as policy subject is problematised and governed through discourses of culture and identity in policy texts. Mode of governance reflects the act of governing of policy subjects as problematised within policy text (Bacchi, 2009). Culture and identity discourses are framed within state-sponsored multiculturalism (Melamed, 2006), and the mode of governance within the Australian Multiculturalism framework provides a knowledge framework to understand the problematisations of domestically trained skilled migrant. It explains how language and cultural identity attributes within multiculturalism create subject positions that profile skilled migrants as desirable or undesirable. The mode of governance of skilled migrants within the multiculturalism framework provides a platform to create, propagate and defend the problematisations of the domestically trained skilled migrant profile. This section provides a response for part one of WPR Question Six: *How and Where Has This Representation of the 'Problem' Been Produced, Disseminated and Defended?* In determining mode of governance, a metaphor analysis is used to establish power relations between the state and skilled migrants and subject positions of skilled migrants within the multiculturalism framework. The Theory of Metaphor is applied as a method to analyse the policy texts. In the metaphor analysis, four emerging metaphors are observed: state as person, country as home, citizenship as domestic community and migrant as intruder. These metaphors are discussed next.

State as Person Metaphor

The state as person metaphor attributes human properties to the state. The properties include attributes of "rationality, identity, interests and beliefs" (Wendt, 2004, p. 289). Within

policy text, the state associates national and cultural identities as attributes of multiculturalism (RE002; RE006; MR005; DP002). The national and cultural identities represent the self-identity of the state as person. As a person, it has self-interest, and the interest of the state is reflected as national interest. The state views multiculturalism as an enabler in meeting national interest for social, economic and cultural development (RE004; PY001; RE006; DP002; RE005) and uses multiculturalism to maintain and promote "tolerance, understanding, harmonious relations and mutual esteem among the different cultural groups and ethnic communities" (RE002, p. 2). Multiculturalism policy was developed in response to changes in state philosophy and in the demographics of the country (RE002; RE003; RE004; RE005; PY001; RE006; DP002; PY002; PY003; MR004; PY005). While social and cultural developments are part of the national interest, economic development appears to be emphasised. Multiculturalism "add(s) to economic growth, employment and our standard of living" (DP002, p. 10), "facilitates Australia's attraction as a tourist destination and as an education export country" (DP002, p. 10) and enhances Australia's "productivity and competitiveness" (PY003, p. 7). Multiculturalism is described as "a most valuable resource" that ensures that the nation's economic health is preserved (PY003, p. 7).

The state as person metaphor is often used as a representation within a wider national interest metaphor. This is evident in the policy text crediting multiculturalism with the creation of a civil Australian society that "strengthens us as we redefine our role with the South-East Asia and Pacific region and the world" (DP002, p. 10). The metaphor is conceptualised within the discourse of international relations as follows: "A state is conceptualized as a person, engaging in social relations within a world community. Its landmass is its home. It lives in a neighbourhood, and has neighbours, friends and enemies" (Lakoff, 1991, p. 3). Australia's engagement with its neighbour reflects its "geographical position in the Asia Pacific" (MR005, p. 8). Its economic, social and cultural engagements with its neighbours are described by then then Immigration Minister in 2010 as follows:

> Immigration brings much needed skills and labour. It has also given us energy, ingenuity and enterprise. Immigration and cultural diversity have created economic renewal and prosperity in our communities. Our trade relations have been strengthened, our business horizons broadened, and we have become more open to the world. Our diversity of cultures and our multilingual workforce give Australia a distinct competitive advantage in the global economy. (MR006, p. 5)

As globalisation and immigration are mutually discursive events, the continual flow of migrants has resulted in an increase in the number of permanent and temporary migrants in Australia, creating an unease among some of the Australian community who see multiculturalism as a threat to "the unity and social and political fabric of Australian life" (RE002, p. 4), "fuelling intolerance" (DP002, p. 2) and "widespread mistrust (that) threaten community support of immigration" (RE004, p. 1). Immigration is identified as the source of a myriad of social problems as contained in a media release by a Coalition government politician:

> It's an iron law of economics that more supply cuts price, hence the impact of high immigration on wages; similarly, more demand boosts price, hence the impact of high immigration on housing affordability. And plainly, more people mean more pressure on roads and public transport (MR007, p. 1).

For some segments of the Australian community, "inevitable changes to their society, brought by immigration, trouble them" (RE004, p. 1). In the context of state as person, the state prioritises the well-being of the Australian community (PY003; PY005) and provides appropriate responses. It recognises that the social impact is "an issue attracting widespread publicity, and one requiring attention" (RE004, p. 2) and allays concerns by reassuring that the concerns "must be satisfactorily addressed if diversity is to become a unifying force" (DP002, p. 2). For example, one of the measures considered by the state is to affect a "reduction in our current migration settings" (SP004, p. 1). The state as person metaphor reflects the rationality, identity, interests, and beliefs of the state in managing the country's affair and its citizens. The state's first and foremost responsibility is towards its own citizens and it prioritises them in economic, social and policy developments. It defends and protects its national identity and interest by prioritising

domestic needs. The conviction comes from a belief system framework, often with cultural underpinnings, that rationalises and justifies course of actions (Wendt, 2004).

Country as Home Metaphor

The country as home metaphor relates closely to state as person metaphor. Home is described as "a space, physical or metaphorical, which compresses many normative values, as well as the normalities and familiarities associated with family, status, ethnicity, culture and nation" (Davies, 2014, p. 155). If a state is a person, its home is the land mass it occupies and governs (Lakoff, 1991). A home necessarily implies boundaries and therefore, sovereignty (Lakoff, 1991). The state as the head of the household upholds the sovereignty to protect the general wellbeing and safety of household members (PY003; PY005) and establishes economic and political relationships with its neighbours. Home is thus often a political term used to conjure a sense of national pride, national identity, national interest and importantly, national unity (DP001; RE002; RE006; MR005; DP002). Multiculturalism policy text is used as a framework for "national unity and a coherent ethos for a diverse Australia" and to create a harmonious "domestic community" (PY003, p. 7). The domestic community is identified as family within policy text, (DP001) which further invokes the home metaphor. Country as home is consistently defined within policy text as culturally and linguistically diverse (RE003) and is reflected as the "suburban housewife in Moonee Ponds, the Italian travel agent in Carlton, the Turkish car factory worker, the Slavic Orthodox priest, or the Aboriginal at Lake Tyers" (DP001, p. 4). The country as home metaphor revolves around equality and unity within diversity where there is an acknowledgement that "we are all bound by community standards, and that we each have a part to play in the maintenance of these standards" (DP002, p. 10). Failure to reach such social cohesion would "weakened our core national values" (MR002, p. 1).

The country as home metaphor is openly used by conservative anti-immigration

politicians. Contained in a maiden speech by one such politician was the country as home metaphor: "If I can invite whom I want into my home, then I should have the right to have a say in who comes into my country" (SP005, p. 1). A similar home metaphor is invoked in a 1988 report by the Committee to Advice on Australia's Immigration Policies (RE005) to reiterate state authority over immigration framework: "The Australian government alone will determine who will be admitted to Australia" (p. 1). Similarly, the then Prime Minister, John Howard, in his 2001 election speech, adopted similar sentiment when he pledged to stop the illegal arrival of refugees: "But we will decide who comes to this country and the circumstances in which they come" (SP006, p. 7). In these speeches, the home metaphor provokes the spirit of nationalism to unite against the home intruder. A more divisive political rhetoric appears from the mid-1990s as more non-Anglo-Saxon migrants intensified arrived in Australia. The fear of non-Anglo-Saxon migrants, is historic in nature and is evident from the race riots that have occurred since pre-Federation period: the anti-Chinese riots in NSW (1861) and Victoria (1857), the anti-Soviet Russia in Brisbane (1919), the Kalgoorlie riot (1934), the Bonegilla riot (1952) with the Italians, the Middle East detention riot (2002), the Redfern riot (2004) with the Aborigines, and the Cronulla riot (2005) with residents of Middle Eastern background. From the mid-1990s, against the hostility towards the intruder, the state responded by reconstructing the ideal migrant profile from an economic framework (DP002; PY002; PY003; MR006).

The home metaphor profiles migrants as undesirable and created a "spoken or unspoken division between us and them" (Davies, 2014, p. 153). Policy as a governing instrument is used for the purpose of divide and rule, so reflecting the mode of governance in managing political subjects (Bacchi, 2009) . Migrants who do not fit the 'us' profile are perceived as a threat as they "breakdown the values that Australians share" (DP002, p. 1). In profiling the domestically trained skilled migrant as undesirable, the divisive discourse seeks to marginalise them.

Citizenship as Community Metaphor

The citizenship as community metaphor flows from state as person and country as home metaphors for without these two metaphors, the citizenship as community metaphor simply could not exist. The community and home metaphors are inextricably linked for without its citizens, a country does not exist. Citizenship implies loyalty to Australia as it "reflect(s) a commitment to Australia and its institutions and principles" (RE004, p. 1) and it "demands that all who make their home here owe their loyalty to this country" (MR005, p. 5). Citizenship is given "due recognition as a symbol of commitment to Australia and its future and is associated with a requirement to respect Australia's institutions and principles" (RE005, p. 2).

Australian multiculturalism is based on "the premise that all Australians should have an overriding and unifying commitment to Australia, to its interests and future first and foremost" (PY001, p. 1). It requires all Australians to "accept the basic structures and principles of Australian society - the Constitution and the rule of law, tolerance and equality, Parliamentary democracy, freedom of speech and religion, English as the national language, and equality of the sexes" (PY001, p. 1). While diversity and the freedom of language and religion are enshrined in multicultural Australia, such freedom is contextualised "within carefully defined limits" (RE006, p. 3). Australia's interests and future come first and foremost, and "the freedom of all Australians to express and share their cultural values is dependent on their abiding by mutual civic obligations" (PY003, p. 6). Citizenship is constructed as a "strong unifying force" (PY003, p. 6) and is thus a binding agent (Davies, 2014). Citizens are not defined by "by race, religion or culture, but by shared values of freedom, democracy, the rule of law and equality of opportunity" (PY005, p. 3). Shared value creates a unique national and cultural identity but may also trigger the growth of new nationalism (DP001; RE002; RE006; MR005; DP002). Nationalism often reflects the dominant discourse of language, identity and race within the state.

Citizenship is used to strengthen the us vs them binary through making undesirable those who do not possess citizenship. The strong emphasis on citizenship is evident in multicultural Australia: "after 27 years of our post-war migration program, more than a million residents of Australia have not yet adopted its citizenship" (DP001, p. 8); "poor rates for the taking up of citizenship. The status of citizenship is seriously undervalued. One million immigrants have declined to take it" (RE004, p. 1); and "citizenship is given the focus and priority it must have" (MR002, p. 1). There is an expectation that "an immigrant becomes an Australian" (MR004, p. 4). Citizenship is further used as a reassurance for national security "in an age where many people have grown anxious about the increase of terrorism and extremism" (PY005, p. 4) for "community harmony and social cohesion are pivotal elements in enabling Australia to contribute effectively to the international effort to combat terrorism, and in safeguarding Australians domestically" (PY003, p. 7). Multiculturalism provides the solution for national security as national security "begins with domestic community harmony" (PY003, p. 7). The construct of citizenship in the policy texts necessarily implies that non-citizenship is undesirable and is profiled as them in the us/them binary. Non-citizens are classified as outsiders (RE002), are perceived to lack the "commitment to Australia and to Australian principles and institutions" (RE004, p. 2) and their failures to integrate within the domestic community "have reduced national security and weakened our core national values" (MR002, p. 1).

The citizenship as community metaphor highlights the us (citizen) vs them (non-citizen) divisive discourse. It "questions issues relating to 'them and us', Australians and outsiders, rights and responsibilities and even our sense of identity" (RE002, p. 4). The dominant discourses in multicultural Australia construct citizens within a desirable us profile to uphold the sovereignty, and to protect the general wellbeing and safety of the us members of the community (PY003; PY005). Concurrently, the dominant discourses marginalise the undesirable them profile. The them profile is discussed in the next section.

Migrant as Intruder Metaphor

Multiculturalism discourse construct non-citizens as undesirable. In addition to the problematisation of cultural identity and linguistic proficiency in multiculturalism policy texts, non-citizens are perceived to lack the commitment to shared Australian values of freedom, democracy, the rule of law and equality of opportunity (RE004). The construct of the outsider profile has an element of hostility to it as the failure of the migrants to integrate within the domestic community is a threat and thus has serious national security implications (MR002). The migrant as intruder metaphor is thus an apt metaphor in describing the profile of the domestically trained skilled migrant for these migrants intrude on, and threaten, the social cohesion and security of the domestic community. Concerns raised by some sections of the community are reflected in multiculturalism reports and discussion papers. The migrants were perceived to be a threat as they "threaten the unity and social and political fabric of Australian life" (RE002, p. 4), which leads to "a fragmented society, lacking in cohesion and threatening to produce a complete, permanent, and hostile segregation of one part of our population" (DP001, p. 7). Additionally, conservative politicians see migrants as the source of a myriad of social problems as an increase in population due to immigration impacts on wages, housing affordability, congestion on infrastructure and on competition for domestic jobs (SP008; MR007).

The migrant as intruder is seen as a destabilising force. Critics of multiculturalism concur with the profiling of migrant as intruder because the migrants have diluted Australia's once-dominant Anglo-Saxon identity and imposed social and political costs on the community. The "recognition and encouragement of cultural, linguistic and ethnic diversity threatens social cohesion and national unity" (RE002, p. 4). For the critics, migrants are seen as a threat to the national identity and culture for they "have brought with them a common history and culture, an ideology different from the Anglo-Saxon" and "perceive different goals and pursue them in their own traditional ways" (DP001, p. 6). To appease the critics, the state recalibrates skilled migrants

within an economic framework to justify their presence in Australia for the good of the economy. The recalibration resolves the conflict of accepting migrants who are profiled as culturally and politically undesirable but economically desirable (Simon-Kumar, 2015). Nonetheless, even the recalibrated profile is resisted politically, as seen in a speech delivered by a conservative anti-immigration politician:

> I have many Australians tell me they no longer recognise the towns where they grew up. They feel like they are losing their country and their way of life. They are worried they won't be able to give their children or their grandchildren the same standard of living they had. (SP007, p. 1)

A similar resistance is observed in a 2018 media release by the Minister for Population, Cities and Urban Infrastructure:

> This includes having almost a million people that struggle to speak the national language, a higher than ever concentration of the overseas born in particular areas, and a small minority that is challenging our values and sometimes using violence to do so. (SP008, p. 1)

The increasing hostility towards migrants is observed in the policy texts. The metaphor analysis indicates the evolution of multiculturalism from its inception in the early 1970s to the current iteration in 2019. The policy moved from embracing migrants and multiculturalism as desirable and being able to "help us to forge links with the rest of the world that can deliver increased trade and investment though the expansion of markets and the development of diverse goods and services" (PY003, p. 7). More recent policy texts frame migrants as undesirable through shifting the original idea of integration in multiculturalism and redefining it as assimilation. The shift coincides with a rise in nationalism reflecting the state's dominant Anglo-Saxon discourses of language, identity, and race.

5.3.4 Mode of Governance in Multiculturalism Australia and Problematisation

'Citizens' and non-citizen are two people categories constructed in the multiculturalism policy texts. They both reflect subject positions in policy texts that are subjectified as binaries of desirable vs undesirable, and us vs them. The subject position that applies to non-citizen is also subjectified as intruder. A non-citizen has attributes reflecting non-Anglo-Saxon identity and deficiency in English language. Because they sound, look and act different, they pose a threat to social cohesion and national unity. To maintain cohesion and unity in the Australian community, the state governs non-citizens as intruders and restricts their access to Australia. The domestically trained skilled migrant has similar attributes to the non-citizen category. It has a predominantly non-Anglo-Saxon identity and demonstrates deficiency in English language. Consequently, it is also subjectified as intruder. The subject position within the multiculturalism framework underpins the problematisation of domestically trained skilled migrant in cultural identity, deficiency in English language and competition for domestic jobs within skilled migration policy texts. The state's racialised mode of governance reflects the intent to discriminate non-citizens who are non-Anglo-Saxon. It has the effect that perpetuates the profiling of international accounting graduates as undesirable and contributes to the continuation of the employment paradox of international accounting graduates.

5.4 CHAPTER SUMMARY

This chapter explains two assumptions underpinning the problem representations: neoliberal assumptions and attributes of multiculturalism. First, the free market assumption under neoliberalism validates consumer of education export and provides justification for expansion in international education. Justification is further provided by the concept of a skills shortage through the accounting education and skilled migration nexus. The nexus enables a seamless transition from consumer of education export to domestically trained skilled migrant. As a result, international education continues to grow accounting for $34 billion in export value in 2018. The

number of HEIs similarly grow, and international student fees have become a major source of revenue for HEIs. The effect on skilled migration was profound when the shift towards skilled migrants over family reunion migration occurred in the mid-1990s. Skilled migrants are framed by an economic rationale as they contribute to productivity and growth. A second major shift in prioritising demand over supply driven migration occurred in 2010. In a demonstration of the state intervening less in the labour market, employers assume the responsibility to recruit from the state. However, the assumption of individualism problematises the domestically trained skilled migrant for its deficiencies in work experience and work-ready skills.

The second assumption is that the attributes in Australia's multiculturalism problematises the domestically trained skilled migrant. The state profiles citizenship as a demonstration of loyalty, and citizenship subjugates citizens to a framework of national identity and values. Non-citizens, in contrast, are perceived to be lacking in the commitment to Australia and profiled as a threat to national identity and unity. Observed in policy texts, the shift in multiculturalism from integration to assimilation reflects a shift towards entrenching the dominant Anglo-Saxon discourses of language, identity and race. Through these dominant discourses, the state subjectifies non-citizen as intruder because of its resistance to assimilation and the demonstration of incompatible language and cultural capitals. Increasingly, skilled migrants are subject to the intruder profile as resistance to migrants of a different cultural and linguistic background builds. It is through the backdrop of the discourses of language, identity, and race that those in the domestically trained skilled migrant construction are profiled. These discourses underpin the problematisations of domestically trained skilled migrant in language proficiency, cultural identity, and competition for domestic jobs in skilled migration policy texts. The following chapter discusses the historical narrative of the two assumptions.

CHAPTER SIX: WPR QUESTION THREE: HOW HAS THIS REPRESENTATION OF THE 'PROBLEM' COME ABOUT?

6.1   INTRODUCTION

This chapter addresses the question, *How has this representation of the 'problem' come about?* by presenting a genealogical analysis or background of the discourses underlying the problem representation. The first analysis examines the origin of neoliberal discourse in higher education. Neoliberalism in higher education originates in the Labor government's student equity reform to higher education. Prominent measures, such as the consolidation of HEIs under the Unified National System, and the introduction of the Higher Education Contribution Scheme (HECS), resulted in the massification, and consequently, marketisation and internationalisation of Australian higher education. The consumer as education export category is developed from marketisation and internationalisation. The second analysis on Australian multiculturalism is contextualised within the Australian Immigration policy. The historical narrative of Australian immigration policy, especially the White Australia policy exerts a continued influence on contemporary immigration policy and on the development of multiculturalism. Remnants of the policy are evident in the racial and language discourses of Australian multiculturalism, so validating the problematisations of domestically trained skilled migrants.

The chapter proceeds with a discussion of the marketisation of higher education resulting from Dawkins' reform in 1988. This is followed by, in the context of the Australian Immigration policy, a narrative on skilled migration, including the English language test and illustration of the test as an exclusionary factor. The chapter concludes with a section on the racial and language discourses underpinning Australian multiculturalism.

6.2   MARKETISATION OF HIGHER EDUCATION

The marketisation of the higher education sector has its origin in the 1988 reform around student equity and participation in higher education. Entitled *A Fair Chance for All*, the reform policy was established as part of then Labor government's radical revisions to higher education and represented a confluence of social, economic, and political ideologies (Martin, 2016; Sellar & Gale, 2016). The two main pillars of the reforms were the creation of a Unified National System and HECS. The Unified National System amalgamated Universities and Colleges of Advanced Education, so by 1994, 39 universities emerged from the process (Bessant, 1996). HECS was introduced as a means of funding the system through student loans in response to fiscal constraints that meant "it was not possible to continue to finance a burgeoning higher education system solely from general taxation revenue" (Chapman, 1996, p. 43). The reforms led to a "transformative expansion of student enrolments" (Harvey, Burnheim, & Brett, 2016, p. 4). The social justice perspective of student equity in higher education was not entirely new when the reform was conceived in 1988 in the Green and White papers (Martin, 2016). The removal of university fees in 1974 and the introduction of various schemes and scholarships to assist disadvantaged students are prior examples of the state's interventionist measures in dealing with student equity issues (Gale & McNamee, 1994). However, the release of the *A Fair Chance for All* reform placed economics issues as a primary motivation for reform. The burden on public funding for the expansion of the higher education sector was alleviated by the introduction of HECS as a tax-funded income contingent loan scheme (Harvey et al., 2016).

> [T]he Hawke Labor Government became keen to encourage expansion of the higher education system in order to promote greater access and to encourage a development of the skill base of the work-force but wanted to avoid putting too much of a financial burden on tax-payers and be open to accusations that additional spending would favour those from well off backgrounds. (Abbott & Doucouliagos, 2003, p. 18)

6.2.1 Dawkins' Reform 1988

The student equity aspect of *A Fair Chance for All* reflects a neoliberal trend to advance social justice and equality for sections of the population marginalised by economic development (Crooke, 2017; Smyth, 2015). Underpinning the *A Fair Chance for All* is the two key assumptions of neoliberalism: free market and individualism. Under the assumption of free market, market relations and market-led solutions are prioritised, and economic relationships underpin the social constructs. Although neo-social ideology as a state intervention appears contradictory, equity was "reconceived as a market-enhancing mechanism linked to macro-economic policies and investments in producing greater quality and quantities of human capital" (Lingard, Sellar, & Savage, 2014, p. 724). The investment in social inclusion and equality was justified within neoliberalism because having an educated population would contribute towards economic wellbeing, and not just social wellbeing. 'Neo-socialism' is described as the social aspect of neoliberalism that "rests upon its simultaneous socialisation of capital or capitalisation of the social" (Rose, 1999, p. 484). Once the social and economic constructs are bridged, the market-led solutions led to the commodification or marketisation of higher education through the introduction of HECS fees and reintroduction of full-fee payment for international students.

Under the assumption of individualism, the student equity framework tasks individuals with the role and responsibility to manage their own economic and social welfare through the higher education system. The emergence of neo-socialism in reconceptualising social policies within an economic framework coincided with the terms the Labor Party government held in the 1980s. Education was rationalised as the need "to increase peoples' autonomy and responsibility to pursue education as a key strategy for investment in individual and collective wellbeing" and as a means to justify the removal of welfare support from the state (Sellar & Gale, 2016, p. 40). The subsequent change of government in the mid-1990s to a more conservative Coalition government saw the continuation of the student equity framework, "albeit with less financial and

moral commitment" and with a greater emphasis on "individual talent, hard work and responsibility" (Sellar & Gale, 2016, p. 46). The neoliberalism ideology enables the individual to derive economic capital (wages) in the labour market by accumulating cultural capital in the form of education qualification. The education qualification thus enables the individual to be self-sufficient economically and this has the positive effect on reducing the individual's dependence on social welfare.

Prior to Dawkin's reform, higher education was restricted to a small section of the Australian population despite the abolition of university fees under the Labor government in 1974 as a means to encourage greater participation (Sellar & Gale, 2016). Prior to 1988, post-secondary education was largely segregated by class structure with a concentration of students from low- and middle-income families in vocational education, while universities were almost exclusively the domain of students from high income families (Sellar & Gale, 2016). Colleges of Advanced Education were of lower status occupying a position between vocational and university education (Sellar & Gale, 2016). To address the imbalance, Colleges of Advanced Education were either granted university status or amalgamated with universities under the Unified National System as part of the Dawkins' reform. Critically, the reform shifted higher education from an elitist education to a mass, egalitarian education system (Shin & Harman, 2009; Taylor, Gough, Bundock, & Winter, 1998).

The cost of Unified National System was underwritten by HECS, a major reform to the Commonwealth funding for higher education. In surreptitiously reintroducing student fees through student loans from the state (Hawkins, 1990), the HECS system reflects a neoliberal mode of forming a market relationship with individuals as an economic transaction (Wrenn & Waller, 2017). The HECS system, through student loans, increased the private funding component of universities' revenues, essentially privatising higher education institutions in two

ways. First, as a user-pay system, students assumed individualised responsibility and accountability for funding and repaying their share of the cost of higher education (Norton, 2016). In reintroducing university fees through HECS, "the 1974 policy that government would set the price for student places remained; it was just no longer going to be zero. The money went to the government, with universities acting as collection agencies for students paying upfront." (Norton, 2016, p. 185).

While together, HECS and Unified National System created massification of Australian higher education, they were not directly responsible for the marketisation of higher education (Norton, 2016). Although marketisation of higher education occurred post-Dawkins, it was an unintended response to the reforms. Second, the means by which the reform privatised HEIs was by elevating the role of HEIs as drivers of economic growth and delegating the responsibility of financial management to the HEIs (Dawkins, 1988; Harman, 2005; Harvey et al., 2016). The responsibility for financial management grew increasingly relevant and important as the public funding for higher education became less dependable (Harman, 2005). The impact of the funding reform and the increasing reliance on financial self-management accelerated the marketisation and internationalisation of higher education. The international focus was made possible by Dawkins' funding reform that allowed the enrolment of full-fee-paying international students and the full retention of international student fee within HEIs (Dawkins, 1988; 1990).

Post-Dawkins, the number of domestic enrolments grew steadily but plateaued in the late 1990s before two further reforms were introduced. A reform in 1994 was the first major step into marketisation. The deregulation of domestic postgraduate coursework places and fees meant that "universities could decide how many places to offer and what fees to charge" (Norton, 2016, p. 189). A third major reform occurred after the 2008 Bradley review of higher education when the cap on domestic enrolment for Commonwealth Supported Places was removed. Removal of the

enrolment cap allowed public universities and other HEIs with access to Commonwealth Supported Places funding to enrol as many domestic students as capacity permitted. From 1988 to 2015, domestic student enrolments increased from 400,000 to over a million (see Figure 6.1). The neo-social framework had successfully recalibrated equality with a human capital investment framework through the politics of aspiration and self-fulfilment (Gale & Tranter, 2011).
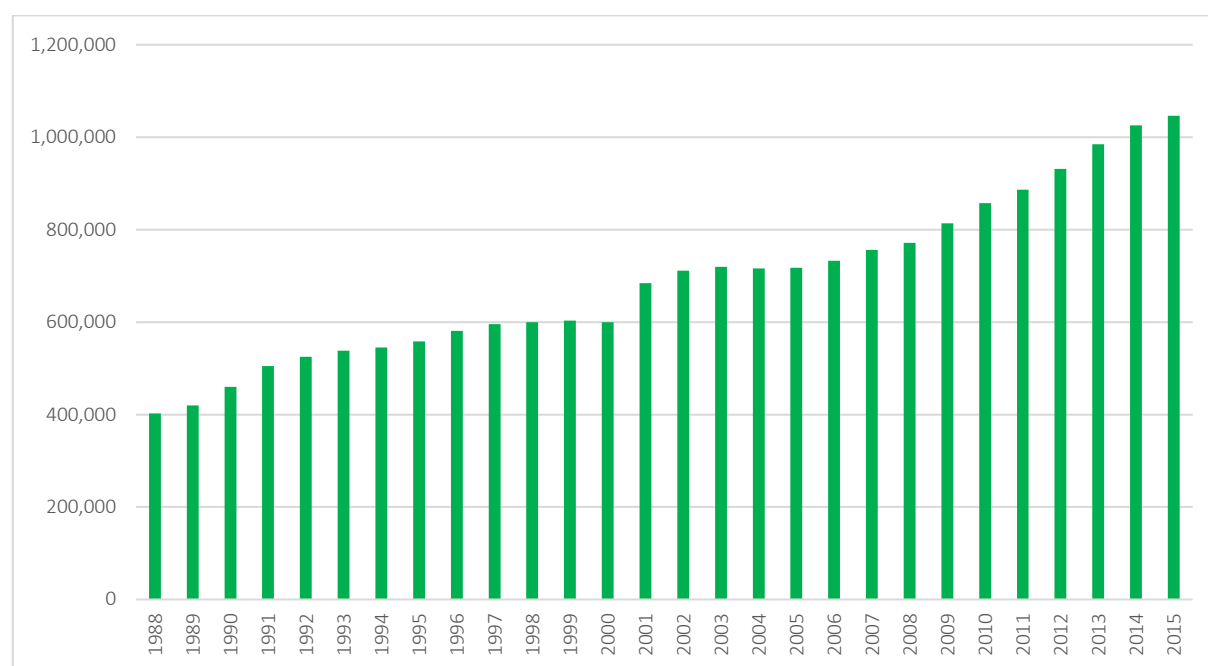
Figure 6.1. Enrolment count for domestic students 1998-2015. (Department of Education and Training, 2017a; 2017b)

6.2.2 Internationalisation of Higher Education

Dawkins' reforms created massification and internationalisation, simultaneously increasing student numbers for both domestic and international enrolments. The shift in public funding of higher education had profound implications for the internationalisation of higher education. Demand for increased efficiency was imposed on HEIs, and the introduction of HECS signalled a decline in public funding for domestic students. The shift towards a user-pays system and full-fee paying international students fee were efforts to increase private sources of funding to compensate for the decline in public funding, the revenue gap (Harman, 2005). Public funding of HEIs was tied to institutional performance and monitoring where "institutions were directly

144

dictated to about their total student numbers and discipline mix – on pain of being denied their operating budget" (Smart, 1997, p. 35). As a result, HEIs were in competition with one another "for teaching and research resources on the basis of institutional merit and capacity" (Dawkins, 1988, p. 28). As HEIs were tasked with the responsibility to financially manage the revenue gap, the reform created a focus on the commercial value of higher education, and revenue from full-fee-paying international students became an attractive and then indispensable source to revenue for HEIs (Harman, 2005; Lowe, 2011; Ziguras, 2016).

Consistent with the assumption of individualism, the funding reforms and shift towards independent financial management facilitated the corporatization of HEIs as institutions were forced to seek alternative sources of revenue (Dawkins, 1988; Harman, 2005). Independent financial management meant a "greater control over their own resources, enhanced revenue-raising options and decreased intervention by governments in internal funding and management decisions" (Dawkins, 1988, p. 28). One of the effects of corporatisation was the shift of funding focus from purely a domestic model to a hybrid model where international funding was increasingly seen as a viable and lucrative source of revenue (Department of Education, Science and Training, 2003). Consequently, international student numbers rose (see Figure 6.2).
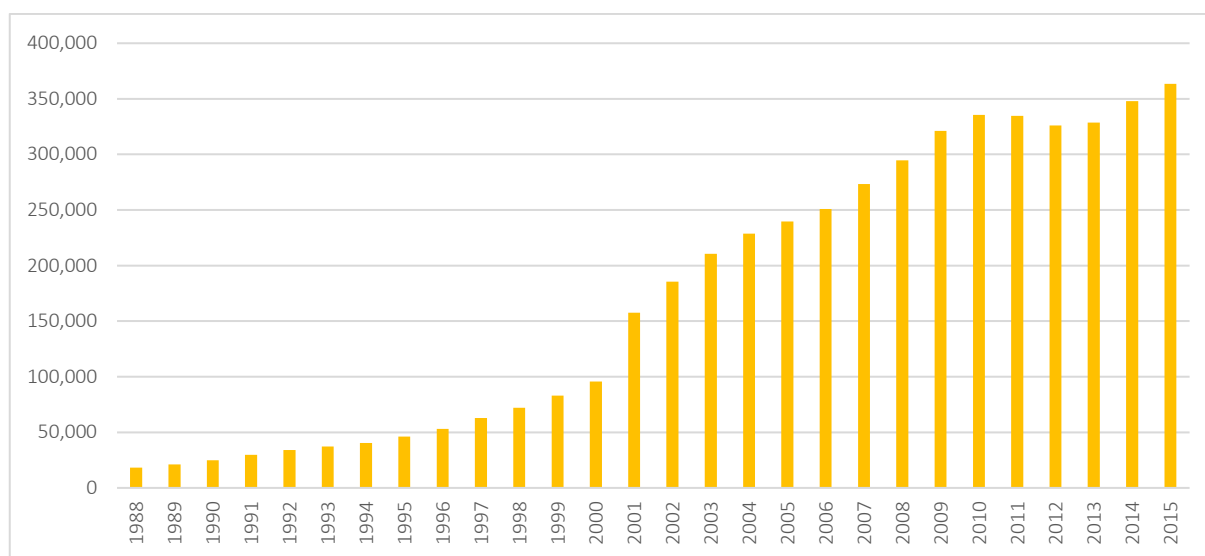
Figure 6.2. Enrolment count international students 1998-2015. (Department of Education & Training, 2017a; 2017b)

The marketisation of higher education flourished under the new financial management, and full-fee-paying international students became the "purest market public universities have" (Norton, 2016, p. 188). As revenue from full-fee-paying international students became a sought-after source of revenue, HEIs invested in increasing international student numbers. The consumer of education export profile was thus created within the context of funding reforms and independent financial management of HEIs. After Dawkins' reform, growth in international education was fuelled by two other events: the establishment of a regulatory national quality assurance framework, which led to the creation of a robust private higher education infrastructure; and the establishment of a link between the consumer of education export and domestically trained skilled migrant in the late 1990s. Figure 6.3 shows an overall upward student enrolment trend (for both domestic and international cohorts) for the HEIs over a period of 66 years, from 1949 to 2015.
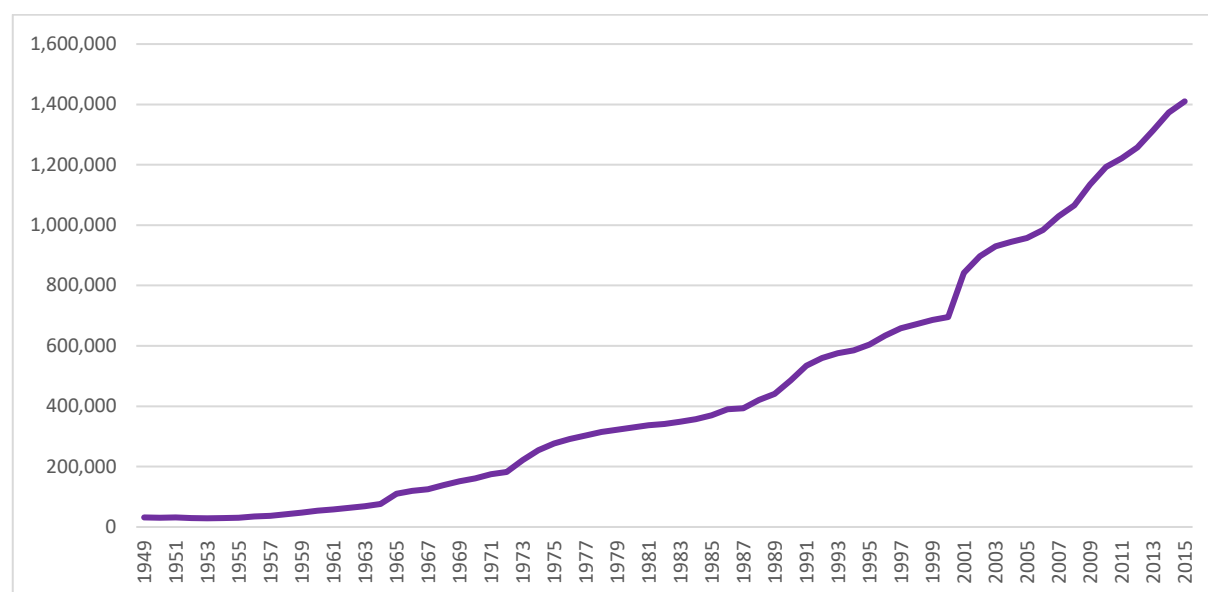
Figure 6.3. Enrolment count domestic and international students 1949-2015. (Department of Education & Training, 2017a)

6.2.3   Internationalisation of Accounting Education

Accounting education was affected by both massification and internationalisation of higher education, and in particular, the nexus with skilled migration. Prior to the 1980s,

accounting education experienced substantial increases in student enrolments through two major events. The first was in 1966 when the admission requirements for entry into the then PAAs, the Australian Society of Certified Practising Accountants and the Institute of Chartered Accountants in Australia, were increased to graduate entry. The shift to graduate entry increased the profile of accounting education and subsequently accounting enrolment spiked (Tippett, 1992). The second event was the deregulation of the financial sector in the 1980s and a subsequent increase in the demand for accountants and accounting graduates (Macve, 1992; Tippett, 1992). However, the increase in domestic enrolment numbers was constrained by the continuous cuts to higher education funding, restricting the ability of HEIs to recruit accounting academics. Student to staff ratios increased from 1:17 in 1975 to 1:21 in 1987 (Tippett, 1992). When Dawkins' reform allowed for the enrolment of full-fee paying international students fee, HEIs began admitting full-fee paying international students to address the increasing student to staff ratio (Tippett, 1992).

The confluence of a deregulated higher education market and increased demand for accountants marked the beginning of the accounting education and migration nexus. Shortages of accountants in the domestic labour market occurred at a time when supplies of domestically trained international accounting graduates were readily available. In response, the state established a migration pathway for these graduates to access the domestic labour market to ease shortages by linking an accounting qualification with the occupation accountant on the SOL. It is within this nexus that the domestically trained skilled migrant was created. When the nexus was established in the late 1990s, international accounting enrolment received an additional boost. Amendments to the skilled migration program in 2004 enabled international accounting graduates to access skilled migration with only two years of fulltime studies, thus resulting in a proliferation of mainly postgraduate coursework accounting programs and a major increase in mainly international accounting postgraduate coursework students to the point where growth in postgraduate outnumbered undergraduate enrolments (Department of Education and Training,

147

2017b; Ryan, 2010). The percentage of enrolments in both postgraduate and undergraduate accounting programs as a percentage of all business discipline enrolments, averaged 25 percent over the 13-year period (2001 to 2017), second only to business and management programs (Department of Education and Training, 2017b). These large enrolments were due to postgraduate international students attracted by the accounting education and skilled migration nexus.

For every domestic enrolment in postgraduate accounting programs, there are 5.25 international enrolments, in contrast to undergraduate accounting programs, where for every domestic enrolment, there is approximately one international enrolment (see Figures 6.4 and 6.5). Internationalisation of the accounting programs occurred at the postgraduate level because of the shorter length of time required to qualify for an accounting qualification and subsequently allowing access to the skilled migration program. A shorter completing length means less economic capital investment required for program fees and for the cost of living in Australia.

Figure 6.4. Total domestic and international EFT enrolment in postgraduate accounting 2004-2016. (Department of Education & Training, 2017b)
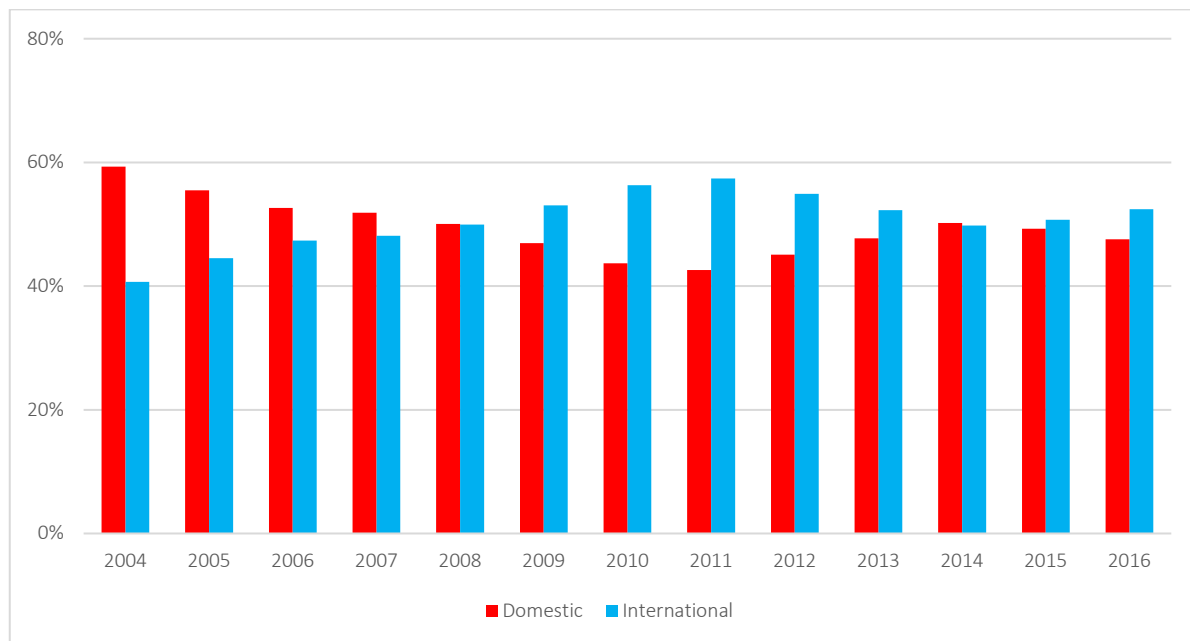
Figure 6.5. Total domestic and international EFT enrolment in undergraduate accounting 2004-2016. (Department of Education & Training, 2017b)

6.2.4 Emergence of Private Higher Education Providers

Private higher education providers (HEPPs) were established in the 1980s primarily to serve the domestic market and were often partially or fully funded by the state. Some HEPPs were partially state funded prior to, and after, the Dawkins' reform, for example, Avondale College (Dawkins, 1988). Other fully funded HEPPs were absorbed within the Unified National System, such as the Institute of Catholic Education in Victoria and the Catholic College of Education in New South Wales (Dawkins, 1988). However, post-Dawkins' reform, HEPPs that were fully privately funded began to appear (Norton, 2016):

> The Government reiterates its policy that new initiatives to establish private institutions will not receive direct financial assistance, including support for institutional developments such as key centres of teaching and research and special research centres. (Dawkins, 1988, p. 39)

Although privately funded, Dawkins acknowledged the significant role of HEPPs in providing access and participation to the higher education sector (Dawkins, 1988). The growth of HEPPs

was not driven directly by Dawkins' reform in 1988 but by the establishment of a National Protocol for Higher Education Approval Process (NPHEAP) that provided a national guideline for the establishment and regulation of HEPPs (McBurnie & Ziguras, 2001; Shah & Nair, 2013).

Gradually, HEPPs began to compete with universities. By the late 1990s, there were 78 HEPPs (Norton, 2016). By 2016, this number had grown to 119 (TEQSA, 2018). Although compared to 43 public universities, the number of HEPPS is greater, their enrolments represented only 12.3 percent of total international student enrolment in 2016, an increase from 6 percent from 2008 (Shah & Nair, 2013; TEQSA, 2018). The influx of HEPPs has slowly eroded the monopoly of traditional universities (Shah & Nair, 2013) and played a role in increasing the participation of international students in Australian higher education (Burrage, 2010; Shattock, 2012). As a cheaper alternative to public universities, the HEPPs are "better suited for a student population that was expected to be more heterogeneous from a socio-economic, ethnic, gender or geographical points of view" (Teixeira, Rocha, Biscaia, & Cardoso, 2013, p. 275).

The marketisation and internationalisation of higher education enabled the consumer of education export category to flourish. The increasing value of higher education as an export explains why the customer of education export category is unproblematised within policy texts. Dawkins' reform in the late 1980s along with subsequent deregulation and new regulation accelerated the marketisation and internationalisation of higher education. For some disciplines, the internationalisation momentum was further aided by the nexus between education and the skilled migration program.

6.2.5 Private Education Sector and the Rise of Regulatory Framework

As market-led solution, the deregulation and internationalisation of higher education attracted private sector interest. However, the establishment of one private institution courted a

great deal of controversy and led to the development of a national quality assurance framework. As Australian universities are established under specific state, territory or federal legislation, the establishment and operation of Greenwich University, an American distance learning institution, in Norfolk Island created much controversy. Greenwich University was established as Australia's third private university under the Territory Legislative Assembly of Norfolk Island in 1998. As the only territorial legislation that recognised Greenwich as a University, Greenwich University attracted controversy and attention worldwide as a degree mill (McBurnie & Ziguras, 2001). The scandal triggered a sector-wide crisis resulting in the creation of a national framework to regulate and monitor academic standards in the higher education sector. The controversy prompted the Coalition government, through the Ministerial Council on Education, Employment, Training and Youth Affairs (MCEETYA), to introduce NPHEAP (McBurnie & Ziguras, 2001). The national protocol provided a national guideline for the regulation, and recognition of university status to higher education institutions for providers wanting to operate in Australia. It was aimed primarily at creating transparency in the process of approving HEIs, and to safeguard and "protect the standing of Australian universities nationally and internationally" (MCEETYA, 2000, p. 2). At the same time as the introduction of the NPHEAP, a national quality assurance framework was established to implement and enhance systems and processes at the institutional level (Shah, Nair, & Wilson, 2011) to ensure consistent academic robustness and accountability across the higher education sector.

Increases in the commercialisation and internationalisation of higher education coincided with increasing state regulation. Soon after the implementation of NPHEAP and a quality assurance framework in 1999, HEIs experienced a large increase in international student enrolments which, in turn, generated further interest from private education providers (Harman, 2005). The increased regulations, taken as measures to safeguard the sector's credibility, elevated the international profile of Australian higher education (McBurnie & Ziguras, 2001). The

elevated profile was exploited to great commercial success. The international education industry grew rapidly, driven by a demand for quality Australian education (McBurnie & Ziguras, 2001).

Increasing the regulatory frameworks for higher education centralised and consolidated the regulatory powers of the state as new measures were implemented to strengthen the sector. Further review of the higher education sector continued to occur post 2000. Some of the reviews and changes that occurred include: a 2003 review to change the metrics used to determine Commonwealth funding; a 2006 review to make further changes to NPHEAP; implementation of the National Code in 2007 under the Education Services for Overseas Students Act 2000; and the Bradley Review in 2008 that led to changes to the Commonwealth funding structure, the Education Services for Overseas Students Act 2000, the AQF, and the replacement of Australian Universities Quality Agency with TEQSA (Shah et al., 2011). TEQSA was established as an independent regulatory body for higher education to regulate "a large, diverse and complex sector comprising of both public and private universities, Australian branches of overseas universities, and other higher education providers with and without self-accrediting authority" (TEQSA, n.d.). Throughout these various higher education reviews, the basic elements and objectives of the national quality assurance framework have remained largely unaffected or unchanged. The increased regulations of the higher education sector are measures to maintain credibility in higher education and to "strengthen Australia's international education profile" (McBurnie & Ziguras, 2001, p. 98). Nonetheless, the regulatory power of the state encroaches on HEIs' autonomy and independence, and subjects HEIs to the demands of the state.

6.2.6   Accounting Education and Skilled Migration Nexus

The internationalisation of accounting education was boosted by the nexus to the skilled migration program. The nexus between accounting education and skilled migration is represented, on the point-test system, by the link between accounting qualification and the

occupations on the SOL. Underpinning the assessment for the nominated occupation on the SOL is the requirement to demonstrate competency and skills through a combination of academic qualifications and work experience. In earlier iterations of the point-tested migration system, this requirement was sufficiently met by gaining an accredited accounting qualification that became a default skilled migration pathway for international accounting graduates. International accounting graduates who nominated the occupation accountant on the SOL were deemed to have met the occupation requirement for the SOL purely based on accounting qualifications accredited by professional accounting associations; work experience was not required. An accredited status is a recognition that an accounting program has met both technical, and non-technical academic accounting standards. Accreditation status for accounting, along with being a pathway to permanent residency in Australia, was openly promoted in recruiting international students. Together, the proliferation of accounting programs, especially at the postgraduate level, and for the occupation accountant to be the most nominated occupation on the SOL, consolidated the consequences of the nexus between accounting education and skilled migration.

While the nexus benefited the revenues of HEIs, education standards were potentially compromised (Ehrenberg, 2006; Tilak, 2005). Internationalisation of accounting education was perceived as a revenue driven exercise as a result of the funding reform (Tilak, 2005). Student to staff ratios used as an indicator of student outcomes increased from 18:1 in 2001 to 21:1 in 2013 corresponding with a period of deteriorating graduate employment outcomes (Universities Australia, 2015). High student to staff ratios negatively affects the development of graduate knowledge, skills and attributes, and consequently, the graduates' employment outcome is adversely affected (Birrell, 2006; Ehrenberg, 2006; McGowan & Potter, 2008). The expansion of international student numbers, the increases in student to staff ratios and reduced education standards are reflected in the problematisation of domestically trained skilled migration. The roles of HEIs and education policy, however, remains unproblematised within policy text. The

discourses of multiculturalism are discussed within the Australian immigration framework in the following section.

6.3   AUSTRALIAN IMMIGRATION POLICY

The multiculturalism discourses that underpin the domestically trained skilled migrant category have their origins in the Australian immigration policy. As the skilled migration program is a neoliberal construct, the multiculturalism discourse is similarly underpinned by neoliberal ideology. The effect of neoliberalism on cultural and linguistic discourse has produced a version of neoliberal multiculturalism where marginalisation of the immigrants cultural and linguistic capitals persists. As a result, despite the promotion of diversity in Australian multiculturalism, culture and language hierarchies exist. The Anglo-Saxon culture and English language continue to dominate social, economic, and political relationships. The culture and language discourses of multiculturalism has profound influence on the construct of the skilled migration policy. This section examines the development of the culture and language discourses that contribute to the problematisation of the domestically trained skilled migrant profile within policy text.

6.3.1   Skilled Migration: A Narrative

Immigration in Australia is underpinned by discourses on race and culture. The White Australia immigration policy was established with the primary objective of maintaining a culturally homogeneous population. In the 19th century, racial tension and riots involving Chinese, Indians and Pacific Islander migrants led to the enactment of the Immigration Restriction Act in 1901. These events "produced a distrust of minorities" and led to a "determination to have a unified society" (Opperman, 1966, p. 3). From 1901, migrants were primarily Anglo-Saxon. In 1947, post-World War Two, the scope of intake was expanded to include Southern Europeans (Pakulski & Markowski, 2014). However, the policy was rigorously applied to exclude non-Anglo-Saxons to create "a substantially homogenous society"

(Opperman, 1966, p. 2). It was not until 1966 that an amendment to the Migration Act made it possible for non-Anglo-Saxons to enter Australia through a system of entry permits issued under the Act. Although the 1966 amendments enabled the entry of non-Anglo-Saxons for employment purposes, the focus of the immigration policy was geared towards maintaining a homogenous Anglo-Saxon society (Opperman, 1966). As a result, the migration program continued to favour Anglo-Saxon migrants. Officially, population augmentation, underpinned by maintaining cultural homogeneity, continued until the White Australia policy was officially abolished in 1973.

Elements of the White Australia policy remained influential and continued to shape immigration policies despite the abolition of the Immigration Restriction Act. Although the 1973 replacement immigration program, the Universal Migration program, continued to focus on family reunion, skilled migration was acknowledged. The Structured Selection Assessment System (SSAS), the first point-based system, was introduced to assess and select skilled migrants. Under the SSAS, the selection process was inherently subjective as it gave the immigration officials discretion to conduct their own assessment, and as a result, most assessments were by interview (Jupp, 2001; Marcus, Jupp, & McDonald, 2009). Skilled migrants were assessed for their settlement and employment potential using assessment metrics, such as language proficiency and employment potential (Stevens, 1999). The policy and process continued to emphasise migrants' assimilation prospects despite SSAS being established to end discriminatory selection practices (Steven, 1999; Jupp, 2001). In 1978, SSAS was replaced by the Numerical Multifactor Assessment System (NUMAS) to provide an objective selection process to address concerns in relation to claims of bias and discrimination in SSAS (Birrell, 1984). Because the implementation of NUMAS continued to prioritise assimilation potential, it suffered from the same claims and resulted in a relatively small intake of skilled migrants (Birrell, 1984; Hawthorne, 1994; Jupp, 2001; Stevens, 1999). Economic expansion in the late 1970s saw a sharp rise in the intake of skilled, but predominantly Anglo-Saxon, migrants (Birrell, 1984). The rise,

however, was short-lived as the intake of skilled migrants reduced by half during the global economic recession in the early 1980s.

In the 1980s, the government continued to face pressure from lobbies opposed to skilled migration. For example, the education industry pushed for human capital development through domestic training programs (Birrell, 1984), and ethnic communities pressured for changes favouring family reunion over skilled migration (Birrell, 1984). Pressure from the opposition Labor government and the threat to abolish NUMAS in favour of family reunion migration prompted the government to find a compromise by expanding NUMAS to include the ability for the skilled migrants to sponsor family members (Birrell, 1984). Under family migration and the expanded NUMAS, migrants and their sponsored dependents were assessed more on settlement potential and less on skills and language proficiency. The settlement potential was reflected in language requirements whereby migrants were not required to speak English, only to demonstrate the capacity to learn English (Hawthorne, 1994).

Criticisms of NUMAS as being discriminatory continued, and in response, a revised skilled migration was implemented. In 1983, the Labor government removed English proficiency requirements altogether for all migrants in response to criticism and claims by ethnic groups that the use of English proficiency as a selection criterion was discriminatory (Birrell, 1984). Between 1983 and 1988, migration points were no longer awarded for English language proficiency although assessments continued to be made covertly resulting in subjective assessments of language proficiency (Hawthorne, 1994, 2002). Additionally, under NUMAS, migration officials were required to assess other personal attributes, such as "responsiveness, mental alertness, initiative, self-reliance and independence, and presentation" (Hawthorne, 1994, p. 8). The subjective nature of such assessments created disparities in assessment outcomes which led to continuing claims, by ethnic groups, of discrimination and bias in the migration assessment and

selection policy. Consequently, the Labor government commissioned a review of the migration program in 1988. The review, undertaken by the Committee to Advise on Australia's Immigration Policies, recommended a revised point system in assessing skilled migrants. The revised point system for skilled migration was introduced in 1989. Under the revised system, language proficiency returned to the point system. The shift towards skilled migration continued until it became the dominant migration pathway from the mid-1990s reflecting the prioritisation of economic expansion and emphasising human capital development (Chiswick & Miller, 2004; Hawthorne, 1994).

6.3.2 English Language Proficiency

The assessment of linguistic capability dates to the period of the White Australia policy when a dictation test was administered to assess migrants entering Australia. Language assessment has been used as part of credential closure by excluding migrants who fail the assessment from access to skilled migration. Credential closure arises when cultural capital is used to restrict access of individuals who are categorised as outsiders to resources (Cardona, 2013; Murphy, 1988; Tholen, 2017). The problematisation of language proficiency in policy text continues the tradition of using language proficiency to effect closure by profiling undesirable migrants and excluding them from access to skilled migration.

The current English language assessment was developed from the Committee to Advise on Australia's Immigration Policies review in 1988. Although changes were made to the point-test system and English language requirements reintroduced, a new problem emerged. In the late 1980s and early 1990s, credential recognition was cited as the cause of poor labour market outcomes for skilled migrants with foreign qualifications (Hawthorne, 2002). Thus, the National Office for Overseas Skills Recognition was established to assess foreign credentials for their Australian equivalent. As credential recognition soon became a non-issue, the focus shifted

towards language proficiency as the cause of poor labour market outcomes for NESB migrants (Hawthorne, 2002). The 1988 review did not recommend a standardised English test instrument. Consequently, the assessment was inconsistent and of substandard quality, and in some scenarios, the migrant's self-declaration of their linguistic capability was used in lieu of a formal assessment (Hawthorne, 1994). In the absence of an assessment standard, NESB skilled migrants continued to experience poor labour outcomes (Hawthorne, 2002). In response to the emerging problem, further changes and improvements to the English language requirement were implemented. In 1992, mandatory English language testing with a compulsory pass (vocational English) was introduced for skilled occupations on the ORE list. The test became a screening instrument for assessing language proficiency (Hawthorne, 1994). To ensure objectivity in the assessment process, testing instruments such as the IELTS were introduced. Points were awarded for language proficiency in the point-test skilled migration.

Problematising 'Domestically Trained Skilled Migrant': An Illustration of the Point-Test System

Transition from consumer of education export to the domestically trained skilled migrant occurs within the point-test system. Transition success is dependent on meeting the required points requirement, as set out in Table 6.1. Prior to 2012, applicants with their nominated occupations listed on the SOL and who met the minimum points requirement were virtually guaranteed a skilled visa. From 2012, under Skilled Migrant Selection Model, or SkillSelect, meeting the minimum points required, or pass mark, is the first of two steps in the skilled migration program. From 2012 to 2018, the minimum pass mark was 60 points. However, this was increased to 65 points in July 2018. Meeting the pass mark threshold qualifies applicants to be considered for stage two, an invitation to apply for a skilled visa. However, the invitation is based on a pool mark, not the pass mark.

Table 6.1. **Points Table (Department of Home Affairs, 2018a)**

		Points
Age	18-24	25
	25-32	30
	33-39	25
	40-44	15
English	IELTS 6	0
	IELTS 7	10
	IELTS 8	20
Work Experience (outside Australia)	< 3 years	0
	3-4 years	5
	5-7 years	10
	8-10 years	15
Work Experience (in Australia)	< 1 years	0
	1-2 years	5
	3-4 years	10
	5-7 years	15
	8-10 years	20
Qualification	Doctorate	20
	Bachelor/Master	15
	Diploma	10
	Other Award recognised by assessing authority *	10
Australian Qualification		5
Specialist Qualification	Master/Doctorate in relevant field (min 2 years)	5
Others	Community language	5
	Regional study	5
	Partner skill	5
	Professional year	5

A pool mark is determined by the marks for applicants for a given nominated occupation. If an occupation on SOL has a pool of applicants with relatively high pass marks, a relatively high pool mark is established, and only applicants with a mark equivalent to, or higher, than the pool mark receive an invitation to apply. In the occupation 'general accountant', the pool mark required for a successful application was 75 points in 2017-2018 and 80 points in 2018-2019. The occupation accountant consistently has the highest qualifying pass mark among the occupations on SOL (Department of Home Affairs, 2018b).

The mechanics of the point-test system serve to further problematise domestically trained skilled migrant. To illustrate the mechanics, three hypothetical accounting graduates, A, B and C, are compared. All assessment factors are assumed to be a constant except for language proficiency. Graduate A scores the minimum IELTS 6.0, graduate B scores an IELTS 7.0, and graduate C, scores an IELTS 8.0. The points accumulated by the graduates are listed in Table 6.2.

Table 6.2. **Example of Point-Test Scoring.**

Graduates		A	B	C
Age	25-32	30	30	30
English	IELTS 6	0	-	-
	IELTS 7	-	10	
	IELTS 8	-	-	20
Work Experience (outside Aus)	< 3 years	-	-	-
Work Experience (inside Aus)	< 1 years	-	-	-
Qualification	Bachelor/Master Award	15	15	15
Australian Qualification		5	5	5
Specialist Qualification	Master/Doctorate	5	5	5
Others	Community language	5	5	5
	Regional study	-	-	-
	Partner skill	-	-	-
	Professional year	-		-
Total points		**60**	**70**	**80**

Because the minimum pass mark is 65, Graduate A is excluded while Graduates B and C meet and exceed the pass mark requirements. By virtue of their linguistic ability, they score a point-advantage over Graduate A. Both Graduates B and C are thus eligible to progress to stage two of SkillSelect. In the 11 August 2018 invitation round for the occupation accountant, the pool mark was determined to be 80 points (Department of Home Affairs, 2018b). Under the pool mark, only Graduate C qualifies for an invitation to apply for a skilled visa. The tiered-point system of the language proficiency requirement demonstrates the application of language proficiency to exclude domestically trained skilled migrants who fail to meet language requirement. As a large majority of domestically trained skilled migrants possess only competent English (IELTS 6.0)

(Arkoudis et al., 2009; Birrell, 2018; Birrell et al., 2006; Watty, 2007), language proficiency is an effective credential closure and is designed as a solution to resolve the first problematisation of deficiency in English language. The knowledge frameworks underpinning the problematisations of language proficiency and cultural identity are discussed next.

6.3.3 Multiculturalism: A Discourse on Race and Language

The historical narrative of Australian immigration policy sets the tone and direction for contemporary immigration policy. In the late 1980s, the Australian political landscape and its immigration policy was shaped by a focus away from Europe and North America towards building closer economic and political ties with Asia and the Pacific through education, tourism, business and investments (Jupp, 1995). A 1989 report by Garnaut, *Australian and the Northeast Asia Ascendancy*, encapsulated the state's enthusiasm of embracing the 'Pacific Century' (Jupp, 1995; McKay, 1990). Reflecting Australia's commitment to the Asia Pacific region, the intake of migrants from this region increased substantially (Jupp, 1995). The increase in the number of economic migrants from the Asia Pacific region became increasingly politicised and culminated in an infamous comment from a conservative anti-immigration politician: "I believe we are in danger of being swamped by Asians" (SP005, p. 1). Despite the abolition of the Restrictive Immigration Act, racism remains a prevalent discourse underpinning social and political relations (Dunn, Forrest, Burnley, & McDonald, 2004; Tavan, 2004). The shift towards nationalism in multiculturalism Australia reflects a conformist agenda that requires individuals to assimilate to the dominant Anglo-Saxon cultural and institutional values. The evolution of multiculturalism from its inception on policy in 1973 to its current form is discussed next along with discourses of race and language that underpin multiculturalism policy in Australia.

The Birth of Multiculturalism

If the White Australia policy reflects a period of exclusion, the birth of multiculturalism

in 1973 reflects a complete change of direction in accepting cultural diversity as a national strength. Multiculturalism was consolidated in policy after the adoption and implementation of the first national multicultural policy in 1978 (Department of Social Services, 2017). The belief in multiculturalism was maintained through the bipartisan support of subsequent governments (Koleth, 2010b). As growth in economic trade with the Asia Pacific region surpassed trade relations with traditional trading partners in Europe and North America, Australia became more accommodating of non-Anglo-Saxon Asia Pacific migration (Jupp, 1995; Keating, 1996). The influx of tourists, international students and business capital dramatically altered the economic, political, and social landscapes. The Coalition Prime Minister, John Howard (1995), for example linked the policy of inclusion to Australia's national identity in justifying the multicultural agenda. The Labor Prime Minister, Paul Keating (1996), reiterated the important role of multiculturalism in a progressive Australia

Various infrastructures supported multiculturalism in Australia. Advisory councils were established: the Australian Ethnic Affairs Council in 1977; the National Multicultural Advisory Council in 1997; and the Australian Multicultural Council in 2011. Similarly, agencies were established to manage multicultural affairs: the Australian Institute of Multicultural Affairs in 1979 and the Office of Multicultural Affairs in 1986 (later absorbed into the Department of Immigration and Multicultural Affairs in 1996 and then into the Department of Social Services) (Department of Social Services, 2017). Despite changes in agencies, the multicultural policy continued to focus on its four core principles of multiculturalism: social cohesion, equality of opportunity and access, freedom to choose and preservation of cultural identity, and social duty and shared responsibility (Pakulski, 2014).

Multiculturalism brings benefits to individuals, communities, and nations. It benefits the economy in enhancing a country's competitive advantage by attracting skilled migrants who act

as economic and trade conduits between the home and host countries (Ng & Metz, 2015). Such mobility, for instance, benefits both countries in the form of skills, knowledge, and capital interflow, but more so, for the host country (Barney, 1986; Ng & Metz, 2015). At a firm level, multiculturalism enhances creativity and innovation as employees from various cultural background are not bound by one mode of thinking, but instead, able to integrate ideas in multitude of ways (Chang, Denson, Sáenz, & Misa, 2006; Chua, 2018; Harrison, 2012; Leung, Maddux, Galinksi, & Chiu, 2008; Tadmor, Satterstrom, Jang, & Polzer, 2012). On the national front, multiculturalism "fosters national identity, promotes cultural tolerance and modernisation, and assists with the incorporation of cultural minorities" (Ng & Bloemraad, 2015, p. 619). Additionally, individuals exposed to multicultural environments are less likely to develop an ethnocentric or racist view and the contribute to cultural tolerance (Harrison, 2012). For these reasons, support for multiculturalism is widespread although it is not without its critics.

Despite the benefits and support for multiculturalism, critics focus on the effects of cultural diversity on the underlying principles of multiculturalism: the social isolation and fragmentation effects as opposed to social cohesion and shared responsibility; the creation of social class as a result of social fragmentation and inequality as opposed to equality of opportunity and access (Koleth, 2010b; Keddie, 2014; Lesinska, 2014; Marcus, 2014; Putnam, 2007; Vertovec, 2010); and the stifling of debate on race-related issues as a sign of cultural respect and sensitivity (political correctness) (Ahluwalia & McCarthy, 1998; Koleth, 2010b). Other criticisms include the financial cost of managing multicultural affairs and the influence of ethnic lobby groups (Koleth, 2010b). Criticism extends to include an interrogation of the role and motivation behind the multiculturalism agenda. Multiculturalism is perceived as a creation of political institutions as a "response to the highly visible symbols of ethnic identity and purely for the purpose of gaining political advantage and winning votes" (Sestito, 1982, p. viii). Concessions to multiculturalism are viewed as placating ethnic minority groups while aiming to maintain "the

hegemony of the dominant cultural group" (Ahluwalia & McCarthy, 2008, p. 80). The claim of hegemony is highlighted as displaying the insincerity of the government in pursuing multiculturalism:

> Such policies look only at the pretty things associated with multiculturalism: ethnic dancing, music, craft, and food. These policies avoid the reality that multiculturalism also implies the maintenance of ethnic languages, literature, and customs as viable living wholes. This would imply a fragmentation of Australia's predominantly Anglo-Irish culture: for, as a consequence, Australia would have to become multilingual and her social, political and economic institutions would have to reflect the ethnic composition of its society. (Sestito, 1982, p. 31)

The multiculturalism narrative in Australia was driven by the abolition of the White Australia policy and the acceptance of non-Anglo-Saxon migrants. As a result, the multiculturalism discourse in Australia is essentially a discourse on race relations and is underpinned by the political and economic agendas of multiple stakeholders (Koleth, 2010b). The jostling for dominance in the political and economic fields shapes the multiculturalism discourse, which in turn influences immigration policy by allowing multiculturalism discourse to be used by state actors for political gain. The contestation results in changes to the multiculturalism discourses.

Post-Multiculturalism

Critics of multiculturalism became more vocal and prominent towards the mid-1990s. The racial discourse of 1997 is one that is characterised by a growing resentment towards multiculturalism borne out of concerns that multiculturalism was undermining national identity and culture and stifling debate on race-relation issues (Koleth, 2010b). The resentment was personified by a campaign by the ultra-conservative politician, Pauline Hanson, against multiculturalism and other issues such as the dismantling of Aboriginal privileges. Hanson and other conservatives lamented the stifling of debate on multiculturalism: "For too long ordinary

Australians have been kept out of any debate by the major parties. I and most Australians want our immigration policy radically reviewed and that of multiculturalism abolished" (SP005, p. 1); and "to survive in peace and harmony, united and strong, we must have one people, one nation and one flag. A truly multicultural country can never be strong or united" (SP005, p. 1). The real changes came when Hanson's views against multiculturalism were taken on board by John Howard, the Prime Minister of Australia from 1996 to 2007.

In the period of 1996 to 2007, the Howard government played a significant role in shaping the racial and cultural discourses of the period. The change to a conservative Coalition government in 1996 heralded a period known as post-multiculturalism, defined as a continuation of multiculturalism but one that would "foster both the recognition of diversity and the maintenance of collective national identities" (Vertovec, 2010, p. 83). Post-multiculturalism "reinforces rather than counteracts the problematic features of multiculturalism", and consequently, "individuals whose cultural, religious or ethnic identity is singled out from the rest of the population, are subject to legal and social discourses emphasising their differences" (Ercan, 2015, p. 14). The definition of post-multiculturalism is consistent with the brand of multiculturalism pursued by John Howard and his government after 1996. A vocal critic of multiculturalism, Howard called for the term to be replaced and for the focus to shift towards nationalism by promoting loyalty to Australia, civic duty as the responsibility of a citizen and emphasising Australian values (Keddie, 2014; Koleth, 2010b). During his tenure as Prime Minister, Howard led the Coalition government in "retreating from and running down the institutions of multiculturalism" (Marcus et al., 2009, p. 154) by "abolishing key agencies such as Office of Multicultural Affairs and the Bureau of Immigration, Multicultural and Population Research, restricting access to unemployment benefits and to the Adult Migrant English Program for new migrants, and reducing funding and consultation of ethnic organisations as part of a broader package of public reforms" (Tavan, as cited in Koleth, 2010b, pp. 12-13).

World events played a role in shaping the race and cultural discourses, which the government used to its political advantage. The terrorist attack in New York on 11 September 2001, the war in the Middle East, the Bali bombings in 2002, the London bombings in 2005 and other terrorism related events boosted the government's nationalistic rhetoric and played a significant role in shaping public discourse and attitudes towards multiculturalism (Keddie, 2014; Koleth, 2010b). The conformist nature of a nationalistic agenda, where migrants are expected to learn English and adapt to largely Anglo-Saxon values and a way of living, is akin to the Anglo-conformist ideology that emphasises national unity through the dominant Anglo-Saxon cultural and institutional values (Jayasuriya, 2003; Koleth, 2010b). A racially motivated riot erupted in Cronulla in December 2005, in a period of rising nationalism and against a backdrop of Islamophobia in Australia and internationally. The journey towards dismantling multiculturalism in Australia was completed, at least symbolically, when the Department of Immigration and Multicultural Affairs was renamed the Department of Immigration and Citizenship in 2007.

An attempt by a new Labor government in 2007 to rebrand post multiculturalism achieved mixed results. The terminology and principles underlying multiculturalism were reinstated in the multiculturalism policy of the Labor government as an attempt to distance itself from the previous Coalition government's nationalistic agenda (Keddie, 2014). However, the multiculturalism discourse continued paradoxically to strive for both the plurality or diversity of multiculturalism, and the singularity of nationalism (Jayasuriya, 2003). The four core principles of multiculturalism made a return but so did some elements of Howard's nationalism such as the language test for immigration purpose, the citizenship test, and the pledge to loyalty and to uphold singular national values and beliefs (Keddie, 2014). The Labor government's multicultural policy is essentially a continuation of the post-multiculturalism discourse set in motion in 1996 albeit in a more balanced perspective. An expanded definition of post-multiculturalism is given below:

But this does not simply mean the return to assimilation (at least, not as it was practiced in the first half of the twentieth century). That is, despite a strong emphasis on conformity, cohesion, national identity, and dominant cultural values, in practically all the contexts in which such new policies are being implemented an acceptance of the significance and value of diversity is voiced and institutionally embedded. (Vertovec, 2010, p. 91)

The dominance of nationalism that upholds and reflect Anglo-Saxon identity and values in post-multiculturalism Australia meant that discourses of race and language are dominant underpinnings of social and political relations.

Multiculturalism: Racial Discourse

Although multiculturalism discourse is underpinned by culture rather than race, "it does not automatically mean erasing the problem of race-thinking" (Phillips, 2007, p. 56). The criticisms levelled against multiculturalism are easily construed as an act of racism. Hanson's race politics, directed at Asian migrants and Aborigines, were essentially a direct criticism of the prevailing multiculturalism discourses from 1996 to 1997. For her views and her preference for assimilation rather than integration, she was very quickly denounced as a racist, domestically and internationally (Ahluwalia & McCarthy, 1998). Her rejection of multiculturalism because of its perceived failings (and political correctness) were condemned continually by most Australians.

Post-multiculturalism does not signal the end of racism but its evolution from the traditional form, as espoused by Hanson and other conservatives, to a new form where racist practices go beyond racial discrimination (Ercan, 2011; Gozdecka, Ercan, & Kmak, 2014; Levey, 2009). The focus on social cohesion and maintenance of a national value in post multiculturalism precipitates a power play between the dominant national culture and the cultures of the minority. The discourses of post multiculturalism require its subjects to subscribe to citizenship, and national language and values, and non-subscribers are marginalised (Gozdecka et al., 2014; Marcus et al., 2009). The intruder metaphor illustrates the marginalisation or problematisation of

domestically trained skilled migrants as non-citizens.

Multiculturalism: Language Discourse

Although diversity and plurality were celebrated under multiculturalism, one aspect of multiculturalism was constantly overlooked: language. English language policy remains steadfastly singular, and English literacy dominates numerous discourses, for example, the immigration discourse and the cultural/racial discourse. This is consistent with the Australian version of multiculturalism that emphasises less on cultural maintenance and more on multiculturalism as a "gentle form of assimilation and incorporation" (Jupp, 2002, p. 121). Australian multiculturalism has "always been premised on the supremacy of existing institutions and values and the primacy of the English language" (Koleth, 2010b, p. 35) and even more so after 1996. For the Coalition government, these institutions and values were essentially a celebration of the "superiority of the Westminster tradition, western cultural traditions and the English language" (Ahluwalia & McCarthy, 1998, p. 82). English literacy has continually been promoted as a symbol of nationalism and within the immigration discourse, as an effective tool to discriminate and select migrants: from the dictation test during the White Australia era to the current formal IELTS test. Hoang and Hamid (2017, p. 1) make similar observations and add that the "reliance on language test scores for making such critical decisions grants these tests excessive power and can have significant consequences for immigrants and immigrant-receiving societies".

6.3.4   Section Summary

In Australian post-multiculturalism, the conditions that impose restrictions on multiculturalism are not dissimilar to the conditions expected within an assimilation framework. For example, the adoption of a national identity, language, and culture and values are examples of the conditions imposed on multiculturalism in the post-multiculturalism era. The prominence

of nationalism in post multicultural Australia leans towards ethnocentrism and racial prejudice, and consequently, the selection of migrants is influenced by the ability of the migrants to integrate and adopt an Australian identity, speak the English language and preferably, share similar cultural background (Sobolewska, Galandini, & Lessard-Phillips, 2017). It is the ethnocentric attitude that shapes much of the public opinion and politics towards non-Anglo-Saxon NESB migrants as outsiders and thus hostile (Hellwig & Sinno, 2017). With a national attitude that embraces an ethnocentric attitude, it is unsurprising that there is a "systemic barrier, discrimination on the basis of race and cultural difference by employers" that results in a segmented labour market, the de-skilling of the migrants' professional experience and qualifications, and a significant shift towards underemployment (Colic-Peisker & Tilbury, 2006, p. 203).

6.4   CHAPTER SUMMARY

This chapter provides the genealogical history behind the two assumptions needed to allow the problematisations of domestically trained skilled migrant to occur. The consumer of education export and domestically trained skilled migrant are governed in radically different ways. As a consumer, international accounting students are welcomed. The marketisation of higher education depends on these students, and the market is supported by skilled migration policies to facilitate the growth of international higher education as an export industry. The marketisation of higher education fits well with the neoliberal ideology. Increasing private sources of funding allows reductions in public funding. Similarly, independent financial management of the universities requires less state intervention because intervention is through policy fine-tuning. On the other hand, the multiculturalism discourses problematise, and reject, the domestically trained skilled migrant. The construct of the skilled migration policy follows racial and language discourses based on a dominant Anglo-Saxon culture prior to 1973 to a fully-fledged multiculturalism in late 1980s and 1990s before evolving yet again in the late 1990s and early 2000s to post-multiculturalism, where cultural and racial discourses became

indistinguishable.

The skilled migration program, underpinned by HCT, assumes a seamless transition for domestically trained skilled migrant to the labour market (Ziguras & Law, 2006). However, the problematisations of the domestically trained skilled migrant profile render the transition from consumer as education export as anything but seamless. The domestically trained skilled migrant profile is distorted by the racial and language discourses of multiculturalism. As these discourses are contained within official policy text, they assume the discourse of status and thus validate the problematisations of domestically trained skilled migrant. As dominant discourses, they shape practices, actions, and behaviours of citizens, which leads to the marginalisation and subjectification of these migrants. Studies on labour market participation and integration of migrants from different racial and cultural backgrounds to the host country paint a bleak picture of the life of migrants in supporting the notion of profile or identity distortion and subjectification (Annisette, 2011; 2017; Annisette & Trivedi, 2013; Block & Galabuzi, 2011; Colic-Peisker & Tilbury, 2006; Heisig, 2009; Parry & Jackling, 2015).

Within the skilled migration program, the breakdown of the nexus between the profiles of consumer as education export and the domestically trained skilled migrant explains the employment paradox where international accounting graduates experience a poor labour market despite shortages of accountants in the labour market as per inclusion on SOL. Nonetheless, the nexus continues to be defended within the skilled migration program as provisions continue for consumer of education export to transition to the domestically trained skilled migrant profile as the government continues to advocate for skilled migration in adding "to Australia's human capital and thus, its long term growth prospects" (Birrell, 2018, p. 4). The actions of the state in defending the nexus and simultaneously problematising domestically trained skilled migrant are understood when they are contextualised historically in the knowledge framework. The

continuing defence of the nexus despite the problematisation of the domestically trained skilled

migrant is explored in the following chapter.

CHAPTER SEVEN: WPR QUESTION FOUR: WHAT IS LEFT UNPROBLEMATIC IN THE PROBLEM REPRESENTATION? WHERE ARE THE SILENCES?

7.1   INTRODUCTION

This chapter examines the construct of the skills shortage discourse. The skills discourse is underpinned by the accounting occupation on SOL, and it is represented by the nexus between accounting education and skilled migration. The nexus enables the transition from consumer of education export to domestically trained skilled migrant. However, despite profiling the domestically trained skilled migrant as intruder, the education and skilled migration nexus enables the transition to exist. The continuing defence of the nexus exacerbates the employment paradox for international accounting graduates, so raising the need to question why the nexus continues to be unproblematised within policy text? WPR Question Four, *What is left unproblematic in the problem representation? Where are the silences?* interrogates this question and the failure to problematise the nexus. The chapter is based on an analysis of 82 'stakeholder' submissions to the SOL review from 2011, when public submissions were first invited to assist in determining the SOL, to 2018.

The analysis of stakeholder submissions in developing the SOL demonstrates a contest of meaning making in framing the skills shortage discourse. The analysis finds that the interests of the SOL actors dominate the process and successfully defend the inclusion of the occupation accountant on SOL for financial and economic reasons that are not directly related to the employment outcome of the graduates. For example, the HEIs are motivated to earn lucrative international students fees revenue while the PAAs similarly intends to protect its revenue sourced from accreditation of accounting programs, skilled migration assessment and fees from

continuing professional education. The accounting education and skilled migration nexus is a major factor in the continuation of the employment paradox of international accounting graduates. Additionally, the analysis also uncovers the silences: a higher education funding model that relies on markets of fee-paying students; the credential barriers to professional employment created by PAAs; the failure of HEIs in skills development; and labour market discrimination. The state, in defending the nexus, aligns itself with the other SOL actors to protect the lucrative international education industry despite the recommendation from the Department of Labour against the nexus. Additionally, the state enables the nexus and its creation of an oversupply of domestically trained international accounts, and so perpetuates the paradox. The defence of the nexus for economic reasons reflects the neoliberal practices of the SOL actors.

The chapter proceeds with a background to SOL followed by an outline of the actors involved in the SOL submissions. An analysis of the SOL submissions leads to the arguments forming the knowledge framework to exclude the occupation accountant. Finally, the silences in the arguments are exposed: higher education funding model that relies on markets of fee-paying students; credential barrier established by PAAs; failure of HEIs in skills development; and labour market discrimination.

7.2   BACKGROUND TO SOL DEVELOPMENT

The 2010 skilled migration reforms abolished the MODL and CSL. To replace the MODL and CSL, a new SOL was introduced. The responsibility to manage the development of SOL was given to a newly established and independent skills assessment body, Skills Australia (Evans, 2010). Skills Australia was established on 20 March 2008 to provide "expert and independent advice to the Minister for Education in relation to Australia's workforce skills needs and workforce development needs" (Skills Australia, 2009). In July 2012, Skills Australia was abolished and replaced by Australian Workforce and Productivity Agency. The new agency was

subsequently abolished in July 2014, and the responsibility to manage the development of SOL returned to government through the Department of Industry. In 2020, the Department of Employment, Skills, Small and Family Business is the custodian of the SOL development process and is responsible for providing advice to the government on the SOL. Given the number of name changes for the government department responsible for SOL, for the sake of clarity, herewith the term 'Department of Labour' is used to denote the Federal Government department responsible for the SOL review.

Prior to 2010, the development of SOL was based on labour market analysis conducted by the Department of Labour (Cully, 2012). The Department of Labour issues periodical labour market research on occupations on SOL to determine if skill shortages occur at state and national levels. Labour market research determines levels of supply and demand for occupations. Data are collected through surveys of employers and vacancies in the labour market (Cully, 2012). For example, the April 2019 labour market research for the occupation accountant concluded that there was no national shortage (Department of Employment, Skills, Small and Family Business, 2019a). Shortages in the occupation accountant is identified in submissions for only nine of the 19 years from 1999 to 2018 (1999, 2000, 2001, 2002, 2004, 2005, 2006, 2007, and 2008) (Department of Employment, Skills, Small and Family Business, 2019b). It is relevant to note that the nine years in which the Department of Labour suggested a shortage existed, were all before the 2010 changes to the SOL process. Despite the advice from the Department of Labour, the occupation, accountant, remained on the SOL. With the reform in 2010, the methodology of developing the SOL was broadened to include the views of stakeholders (henceforth known as SOL actors) through a consultative process. The consultation to develop SOL occurs annually. The aim of the consultation process is described as follows.

> The stakeholder consultation process includes submissions from stakeholders to supplement the Department's labour market data and analysis. The submission process

aims to capture information on the types of skills employers need to meet their skilled workforce needs, including how employers are planning to manage their future skilled workforce needs. (Department of Employment, Skills, Small and Family Business, 2019c)

Annual submissions to include or exclude occupations on SOL are made through an online portal on the Department of Labour's website[6]. The final determination of the SOL is made by the Minister of Immigration (Department of Jobs and Small Business, 2018a) on advice from the Minister for the Department of Labour. It is ultimately a political decision.

7.2.1 SOL Actors

The SOL actors comprise of stakeholders from various representations in State and Federal levels government agencies, higher education, the labour market, PAAs, and students. While the Federal government[7] is not involved in the SOL submissions process, it is a primary SOL actor by default because of its role in making the final determination of the SOL through the Minister of Immigration. The classification of SOL actors who made submissions to the SOL development process are in Table 3.3 in Chapter Three and reproduced in Table 7.1 below. In the submissions for the SOL review, international students may have been represented although the submissions do not clearly identify them as such. Submissions by students are categorised as 'Other'.

Table 7.1. **SOL Actors and Identifiers**

Actor	
State	STA
Professional Association	PAC
Employer	EMP
Higher Education	HEI
Other	OTH

---

[6] The current consultation for the 2020 SOL concludes on 12 February 2020. Submission portal, as at 4 January 2020, can be accessed through https://www.employment.gov.au/consultation-skilled-migration-occupation-lists
[7] The term government (in reference to the Federal government) is used in this chapter to distinguish it from the state actors who made submissions to SOL

State actors: The Federal Department of Labour made three submissions to exclude accountant from the SOL in 2013, 2014 and 2015. The Western Australian Department of Training and Workforce Development made four submissions to include the occupation accountant.

Professional Associations: The dominant professional associations are CPA Australia, CAANZ, and Institute of Public Accountants. These three associations made representations on behalf of their members (including employers and individual accountants) every year always recommending the occupation, accountant, remain on the SOL. In most instances, the CPA Australia and CAANZ, the two largest PAAs made joint submissions. Infrequent submissions were received from the following professional associations: Institute of Certified Management Accountants; Accounting and Finance Association of Australia and New Zealand; Western Australian Chamber of Commerce and Industry; and Innovation and Business Skills Australia.

Employers: Five submissions in 2013, 2014 and 2017 were made by five separate employer organisations. Six submissions in 2016 were from individuals who identified themselves as 'managers'. These submissions recommend the occupation, accountant, remain on the SOL.

Higher Education: Higher Education stakeholders are represented by Universities Australia, the Australian Business Deans Council, and the International Education Association of Australia. The Australian Business Deans Council made submissions to include accountant on the SOL in 2014 and 2016. In 2019, Business Schools enrol more international students than domestic and international students in Business Schools account for almost 50 percent of all international students enrolment making them sensitive to changes in the SOL and nexus (Department of Education, Skills and Employment, 2020a). These submissions are significant as accounting programs are developed and taught by Business Schools in HEIs, and exclusion of the nexus would have a direct and major impact on their student enrolments and hence revenues.

International students accounted for approximately 95 percent of postgraduate, and 50 percent of undergraduate, enrolments in 2016 (Department of Education and Training, 2017b).

Other: Other refers to submissions that are not classifiable under the previous four classifications. The other individual submissions were identified only by name, not position, and a significant majority recommending the inclusion of the occupation, accountant, on the SOL.

7.3   ANALYSIS OF SOL SUBMISSIONS

The nexus between accounting education and skilled migration is represented by the nexus between accounting qualifications and the occupation accountant on SOL. The nexus is defended by the SOL actors through submissions made to develop SOL. Analysing the SOL submissions enables the contestation in the creation of the knowledge framework of skills shortages to be understood. The analysis was conducted on SOL submissions covering an eight-year period from 2011 to 2018. Coding analysis was applied to develop concepts and categories to represent the positions of the SOL actors in contesting for or against the inclusion of the occupation accountant on SOL. See Table 7.2 for a summary of the submissions by year, classification and recommendation, *Incl* for inclusion of the occupation on the SOL or *Excl* for exclusion of the occupation accountant on SOL.

Table 7.2. **Summary of Submissions for SOL Development.**

Year	State actors		Professional Associations		Employer		Higher Education		Others		Total Submissions
	Incl	Excl	Incl	Excl	Incl	Excl	Incl	Excl	Incl	Excl	
2011			4								4
2012			3								3
2013	1	1	6		1		1			1	11
2014	1	1	5		1		3				11
2015	1	1	7		6		2		15		32
2016			6				3		2	1	12
2017			4		3		1				8
2018	1										1

The great majority of the SOL actors and their submissions support the inclusion of the occupation accountant on SOL. There were, in total, 82 submissions from 2011 to 2018, of which 77, or 94 percent, support the inclusion. The professional associations were most active, and collectively made 35 submissions supporting the inclusion of the occupation accountant on SOL. A spike in overall submissions in 2015 as well as for actors classified as 'other' was the result of the occupation accountant being flagged for removal from the SOL in 2015. Among the five submissions over the eight years that recommended the exclusion of the occupation accountant, three were made by the Department of Labour and two by non-aligned individuals.

The coding analysis of the submissions is divided along the binary of inclusion and exclusion. Key phrases that demonstrates the inclusion and exclusion frameworks are coded. Repetition and similarity of key phrases are grouped as 'concept'. For example, in developing the 'leakages' concept for the inclusion framework, key phrases that demonstrates the exodus of accountants from the labour market are identified: "young accountants moving overseas" (PAC201103, p. 1); "retirement of accountants" (PAC201202, p. 1) and "accountants leaving profession due to stringent regulatory conditions" (PAC201304, p. 1). As leakages affect labour supply, the other labour supply issues concept is identified through the following key phrases: "lack of growth in domestic accounting graduates" (PAC201102, p. 1) and "low level mobility intra and interstate" (PAC201304, p. 1). Collectively, the leakages and labour supply issues concepts are developed as a labour supply constraints category. The concepts and categories are summarised in Table 7.3 for exclusion and in Table 7.4 for inclusion.

Table 7.3. **Concepts and Categories for Exclusion of Occupation 'Accountant' on SOL.**

Concept Summary	Category
No evidence of Shortages	
Labour Market Outcome	Shortages in Occupation do not exist
Education and skilled migration nexus	
Labour Supply	Prioritising the development of local skills and talents
Skills	

Table 7.4. **Concepts and Categories for Inclusion of Occupation 'Accountant' on SOL.**

Concept Summary	Category
Leakages Labour Supply Issue	Shortages in Occupation exist
Labour Demand Skills	Labour demand factors
Shortages Diversity of Qualification Labour Market Outcome	Challenging the methodology in developing the SOL
International Education Migrant's Value Add HEI funding shortfall	Education and skilled migration nexus

While the two tables have similar concepts, the categories are distinctively different. The results demonstrate conflicting perspectives of how skills shortages are constituted among SOL actors and how the interests of actors advocating for inclusion align with their recommendations for the SOL. The state actor advocating for exclusion is the Department of Labour that has no direct interest in the SOL and provides evidence to argue that the shortages do not exist. The SOL actors advocating for inclusion presents a conflicting perspective on the shortages and argue, often through rhetoric rather than facts, for the continuing existence of the shortages in the occupation accountant. The analysis of the SOL submission demonstrates the contested nature of the process of developing SOL. The SOL actors are divided in their arguments for the inclusion or exclusion of the occupation accountant on SOL. These perspectives are discussed next.

7.3.1 Exclusion of Occupation 'Accountant' on the SOL

Submissions supporting the removal of accountant from the SOL and hence ending the nexus between accounting education and skilled migration are small in numbers and predominantly from by the Department of Labour. The Department is perhaps the only actor with a nothing to win or lose from the SOL outcomes. The Department's recommendation to exclude accountant is based on "there [being] no sufficient evidence to warrant the inclusion of accounting

occupation on SOL as a skills shortage has not been apparent since 2008" (STA201301, p. 1). While acknowledging pockets of shortages in the accounting profession, the Department's submissions conclude the shortages are not widespread and are confined to specialist skills and in regional areas. Two major categories emerging from the submissions for exclusion are, first, that shortages in the occupation general accountant do not exist, and second, the need to prioritise the development of domestic human capital skills through public investment in education.

Shortages in Occupation Do Not Exist

In defending the exclusion of the accounting occupation from SOL, the 2014 submission from the Department of Labour suggests that labour oversupply is evident in poor labour market outcomes as "there continues to be a surplus of qualified accountants, with employers across all three specialisations recruiting without difficulty and having a large field of qualified accountants from whom to choose" (STA201401, p. 1). The Department's 2013 submission refutes the suggestion of leakages and undersupply in the accounting profession on the basis that within the accounting labour market, "the age profile is young, and labour turnover is lower than the 'all occupations' rate" (STA201301, p. 1). Additionally, the accounting labour market is "a soft labour market, which will experience subdued demand over the short to medium term" (STA201301, p. 1). Two years later, the Department's 2015 submission argues that growth in supply was outstripping demand, creating a surplus of graduates (STA201501) as vacancy levels continued to drop (STA201403; STA201501). The Department of Labour submissions explicitly recognise the oversupply of graduates.

In its submissions to exclude accountant from the SOL, the Department draws on the problematisation of the domestically trained skilled migrant profile as evidence of poor labour market outcomes. The Department's 2013 submission warns that the continuing inclusion of the accounting occupation on the SOL "sends a message to potential migrants they will readily gain

employment" (STA201301, p. 1). The 2014 submission forecasts that "graduate outcomes are likely to continue to weaken, with international students experiencing difficulty gaining employment as accountants" (STA201401, p. 1). Subsequently, the 2015 submission underlined the importance "that the SOL and associated skilled migration categories remain focused on expected labour market conditions and the job prospects of migrants and local workers in the medium to longer term" (STA201501, p. 1). The 2015 submission cites a Deakin University report (Blackmore et al., 2014) to "highlight the difficulty international graduates have in securing professional work in Australia, including in accounting, with CPA Australia and CAANZ quoted as stating that difficulties overseas graduates have finding jobs are well understood" (STA201501, p. 1). Since 2013, the Department held to consistent message and recommendation on SOL, that an absence of a labour shortage and an oversupply of graduates requires the exclusion of accountant from the SOL and thus the removal of the nexus between accounting education and skilled migration.

Prioritising the Development of Domestic Skills and Talents

The second category in the submissions against the inclusion of accountant on the SOL concerns the need to focus on Australian skills and jobs. Submissions by the Department of Labour and an actor in the 'Other' category are contextualised as competition for domestic jobs that is consistent with the fourth problematisation. The Department's 2013 submission has a "focus on reskilling Australians" and protecting jobs for Australians so that the "employment opportunities for local graduates and workers are not compromised" by the continuing influx of skilled migrants (STA201301, p. 1). Furthermore, the 2016 submission by an individual 'manager' argued that the large influx of skilled migrant labour "is hurting many Australians studying these disciplines and may deter young Australians from pursuing a career in these areas" (OTH201601, p. 1). Submissions calling for the exclusion of accountant from SOL offer two suggestions to reduce the influx of migrant graduates. The first from the Department, supports

the 2010 reform which prioritises demand over supply driven migration because demand driven migration is a "more targeted migration through employer sponsored migration programs (where visa applicants are job-matched as a condition of visa grant and therefore have the skill sets required by sponsoring employers) is more appropriate for some labour markets" (STA201301, p. 1). The second suggestion, from an individual, is consistent with reforms in language proficiency to address graduate deficiency in linguistic capital. It suggests that "the applicants should have a higher English standard possibly with the IELTS score raised to 8 or 8.5 to ensure these applicants are able to gain skilled employment in Australia" (OTH201601, p. 1).

7.3.2 Inclusion of Occupation 'Accountant' on the SOL

Three categories emerge from the submissions advocating a continuation of the nexus between accounting education and skilled migration. The first category relates to the construct of skills shortages in the labour market due to constraints in the labour supply and an increasing demand for skills. The second category builds on the first category to challenge the methodology used to frame the skills shortage. The third category is explicit in its support for the nexus and provides justifications for the nexus. In supporting the nexus and in direct opposition to the Department of Labour, the SOL actors defend the existence of a skills shortage in the accounting profession and emphasise the significant contribution of skilled migrants in alleviating shortages.

> Skilled migrants are an essential source of accounting and finance expertise for Australia. Skilled migrants are necessary to address current pockets of undersupply and to address more widespread labour shortages that are anticipated over the medium to long term. (PAC201501, p. 1)

.

Skills Shortages Exist: Interplay between Labour Supply and Labour Demand

Submissions to include accountant on the SOL, mainly from the professional associations, frame the skill shortages as a real issue faced by accounting firms. The submissions argue that shortages are caused by labour supply constraints in an ever-increasing and challenging

regulatory environment that requires the skills of professional accountants. Labour supply constraints are due to leakages arising from the following: a decline in domestic accounting graduates enrolments (PAC201102; PAC201401; PAC201402; PAC201503; HEI201301); retirement of accountants (PAC201102; PAC201303; PAC201401; HEI201301; HEI201602); emigration of domestic accountants through globalisation and the Asian century (PAC201104; PACC201203; PAC201606; PAC201702; PAC201304); departure of accountants "as a result of increasingly stringent regulatory conditions" (PA201304, p. 1); and low intrastate and interstate mobility of domestic accountants (PAC201304; PAC201606).

The SOL actors, in supporting the nexus between higher education and migration, stress the importance of skilled migration as a solution to the constraints in the labour supply (PAC201304; PA201401; HEI201401) and the role international accounting graduates play in alleviating supply constraints (PAC201304; PAC201503; HEI201301; HEI201401). The preference for domestically trained skilled migrants over foreign trained accountants is explained as: "overseas based already qualified accountants coming to work in Australia on temporary skill visa so often do not have the cultural understandings that our international student graduates have gained from years of study at Australian education institutions" (PAC201606, p. 1). In stark contrast to the profile in policy text, the profile of domestically trained skilled migrants as proffered by the professional associations, has a desirable status as it is constructed as an effective solution to supply constraints. For example, the willingness of the domestically trained skilled migrants to "work and settle with their families in regional centres" is cited as a solution to address the low intrastate and interstate mobility of domestic accountants (PAC201606, p. 1). However, numerous studies suggest this claim is false because most skilled migrants continue to locate themselves in metropolitan instead of regional areas (Corcoran, Faggian, & McCann, 2010; Tran et al., 2020; Ziguras, 2006)

According to the arguments to retain accountant on the SOL, constraints in the labour supply exacerbate skills shortages because the demand for accounting services continues to outstrip supply (PAC201301; PAC201302). The demand for accountants rose due to: changes in the regulatory and compliance framework (PAC201103; PAC201304; PAC201402; PAC201505; HEI201402); imposition of technology requiring specialisation in skills set (PAC201104; PAC201301; PAC201304; HEI201502; HEI201601); globalisation (PAC201304); demand in regional areas (PAC201502; PAC201507; HEI201403; HEI201502; STA201503); and demand for accounting professionals in all industries (PAC201301; PAC201302; PAC201303; PAC201402). Additionally, the demand for accounting professionals is reasonably resilient to economic changes, and so demand for the foreseeable future was projected to be stable (HEI201701; PAC201504) because regardless of the economic conditions "businesses are looking to accountants for the best ways to improve business efficiency" (PAC201301, p. 1). This forecast is direct opposition to the Department of Labour's forecast for a decline in demand (STA201301; STA201401; STA201501). Because accounting professionals are decision makers, offshoring of decision making is operationally impossible and thus, the demand for accountants in Australia will continue to exist (PAC201301) despite evidence to the contrary in studies demonstrating the continuing offshoring of services performed by professional accounting and financial services firms (Carrati, Perrin, & Scully, 2016; Daugherty & Dickins, 2009; Kratena, 2010; Magli, 2020)

Furthermore, due to economic, legal, and technological disruptions, the demand for accounting professionals with specialised skills set is especially strong (PAC201104; PAC201201; PAC201304; PAC201305; PAC201504; PAC201602). For example, "the continuing changes to taxation arrangements and business regulation in recent decades is unlikely to slow in the near to medium term" and will continue to fuel demand for accounting professionals (PAC201403, p. 1). The demand for specialised skills set highlights two critical points. Firstly,

the SOL actors who advocate for inclusion continue to support the inclusion of 'generalist' accountants on the SOL. The general accountant occupation on the SOL is the primary pathway for the domestically trained skilled migrants who are often inexperienced and do not have specialised skills sets. The continuing demand for the inclusion of 'General' accountant on the SOL contradicts the position of the PACs' submissions arguing for accounting professionals with specialised skills set. Secondly, the demand for specialised skills by the SOL actors advocating for inclusion is consistent with the evidence provided by the Department of Labour that shows that demand for accountants exists primarily in specialised areas (STA201301; STA201401; STA201501).

Challenging the Methodology in Developing SOL

The second set of arguments used by actors supporting the retention of the SOL, focus on challenges to the methodology used in developing SOL, specifically the method used by the Department of Labour. In determining the shortages in the occupation accountant, the Department is accused by the professional associations of employing a "methodological emphasis [that] reflects a populist misconception" (PAC201701, p. 1). In particular, an HEI submission criticises the use of unreliable data in determining demand level, "We would however caution that certain data sources previously used to assess labour market demand for the SOL - e.g. the Australian Graduate Survey (AGS) and recruitment advertisements - are unreliable for assessing market labour demand for accountants" (HEI201401). Similarly, a PAC submission criticises the restrictive classification of accounting occupations under the ANZSCO as being out of date, "Many industries are woefully inadequate in ensuring that skill needs are properly being assessed in the context of new occupations, as well as concerns that occupations are rated at skill levels reflective of bygone eras." (PAC201704, p. 1). The SOL is criticised for failing to recognise the unique nature of the profession because regardless of the state of economy, accountants are always in demand (PAC201203; PAC201301; PAC201304; OTH201602).

A second criticism of the methodology relates to the versatility and diversity of accounting qualifications. This follows the criticism of SOL in conceptualising skills shortages as shortages by occupation instead of skills. HEIs submissions argue that SOL fails to recognise both the variability in the scope of work of an accountant as well as the versatility of the accounting qualification in a generic labour market (HEI201403; HEI201501; HEI201601; HEI201602; PAC201503). "Many people who have graduated with accounting qualifications soon move on from working as a designated accountant and go into other related business advisory and finance management type roles" (PAC201503, p. 1). The continuing usage of the ANZSCO classification restricts the definition and categorisation of work that falls within scope of responsibilities of the accounting professionals (PAC201505; PAC201503). Critically, a 2015 submission by a PAC refers to the conceptualisation of skills shortages as shortages as defined by occupation, rather than by skills, consistent with Cuthbert and Molla (2015), and Balwanz and Ngcwangu (2016) (PAC201503). Consequently, ANZSCO classifications used for SOL fail to recognise the versatility of an accounting qualification that enables the qualification holder the option of choosing to work in a diverse range of industries and occupations unrelated to accounting (PAC201402; PAC201507; PAC201507; PAC201603; PAC201704). As articulated by one PAC submission, an "accounting qualification and early career accounting experience represents a type of generalist entry qualification into the broader world of business and administration" (PAC201503, p. 1).

The third challenge to the SOL methodology is the problematisation of domestically trained skilled migrants. In direct contravention of the Department of Labour, the SOL actors supporting inclusion of accountant on the SOL, argue that labour market outcomes for skilled migrants are positive (PAC201401; HEI201601; HEI201602). An HEI submission described the outcomes as one where "Australian employers are satisfied with the education outcomes of our degree programs and that there is demand for our accounting graduates" (HEI201602, p. 1).

However, a 2016 PAC submission acknowledges that poor labour market outcomes exist but are attributed to the skills set of the domestically trained skilled migrant and "not for all of the prima facie paradoxical situations where skills shortages may coexist with labour market difficulties" (PAC201602, p. 1). The same submission questions the role of labour market firms on the basis that "there are grounds for pointing to employer attitudes as a contributory factor" to the poor labour market outcomes for domestically trained skilled migrants (PAC201602, p. 1). This argument is consistent with Parry and Jackling (2015, p. 531) that some labour market recruitment practices and selections go "beyond employability discourses". The submissions similarly challenge the fourth problematisation as a "populist misconception that migrants displace jobs that would otherwise go to Australian citizens" (PAC201701, p. 1).

Education and skilled migration nexus

The concepts of 'international education', 'migrant's value add', and 'funding shortfall', underpin the category 'education and skilled migration nexus'. They not only support the profile of consumer as education export but also profiles the domestically trained skilled migrant as desirable. The desirable profile is needed to support the continuing growth in international education and the economy generally (PAC201401; PAC201502; PAC201507; PAC201606; PAC201702; HEI201601), as well as improving cultural relations and understanding with the Asia Pacific region (PAC201502; PAC201605; HEI201603). The submissions data support the importance of the nexus between immigration and international education because the prospect of migrating to Australia is a key attraction for international students to study in Australia (PAC201402; PAC201401; PA201502; PAC201702; HEI201602). Hence, the removal of the occupation accountant from SOL is framed as a threat to international education, the economy, and to Australia's engagement with the Asia Pacific region. Removal of the occupation accountant breaks the nexus between accounting education and skilled migration, with damaging consequences for Australia's international education reputation (HEI201501) and the financial

sustainability of Australian universities (PAC2014; PAC2015). The uncertainty of the annual SOL review and its possible removal negatively affects international student enrolments and in turn HEI revenues. The below extract from a HEI submission, is a clear statement of the importance of the nexus to Higher Education.

> The uncertainty of an annual review of the SOL affects not only businesses and the accounting profession, but it also has an immense impact on universities. Fee revenue from international accounting student fees provides a significant support to university funding — much needed in a climate of considerable funding pressure. The continual insecurity of the SOL status of accountants has played a role in the decline in international student enrolments in recent years. (HEI201601, p. 1)

Additionally, the submissions argue that given most international accounting students are from the Asia Pacific region, the removal of the accounting occupation from SOL would "negatively impact on developing these necessary links and on improving cultural understanding" (HEI201603, p. 1). The observation is similarly constructed as a contradiction to other enabling state policies and initiatives that "aim to increase productivity, reduce red tape, grow international education and facilitate the desire to forge important links with our Asian neighbours" (HEI201401, p. 1). For example, a PAC submission argues that the strategy to grow the international education industry is "contradicted by the cap on the intake of migrant accountants" (PAC201601, p. 1). This statement highlights the contradictory nature of the binary profiles of consumer of education export and domestically trained skilled migrant.

7.3.3   Summary of Submission Analysis

The development of SOL is a "contest over the construction of meaning" (Lejano, 2006, p. 98). Indeed, different meanings, facts and rhetoric are evident from actors participating in the SOL process. The arguments from each side are in complete opposition to each other and in the process to contest 'meaning' in the skills shortage framework, only one position emerges victorious, those wishing to retain account on the SOL. For example, the accounting profession

in 2015 continued to be included despite the occupation being flagged for removal by the Department of Labour on the grounds of oversupply and lack of demand. The Department has no financial interest in the SOL nor its connection to higher education, its only purpose is to report on labour force conditions and forecasts. On the other hand, the actors supporting the inclusion of accountant on the SOL have direct financial interests in continuing the nexus between migration and higher education. Their voice is ultimately privileged to "insert their particular interpretation, narrative or text into the public discourse" (Lejano, 2006, p. 93). These actors construct skills shortages as real, although the evidence largely contradicts those presented by the Department of Labour. Support for the nexus establishes the domestically trained skilled migrant profile as desirable because it provides a solution to the skills shortage crisis. Significantly, the nexus creates value to the international education industry and addresses shortfalls in public investment in higher education.

In contrast, the Department of Labour in opposing the inclusion of accountant by denying the existence of an undersupply of accountant, questions the basis for a nexus between migration and higher education, at least on the grounds of labour force requirements. Through labour market research, the Department of Labour's submissions identify a shortage in the occupation accountant in only nine of 19 years from 1999 to 2018 and all nine years are prior to 2010. No shortages were identified after 2010, the period covered by SOL submissions. Despite labour market facts produced by the Department and its position on SOL to exclude, the occupation accountant remains on the SOL. Impartial evidence from the Department's labour market research is supported by recent skilled migration studies reporting that the sources of skills are abundant and "Australia is awash with graduates from both domestic and migrant sources. Demand for graduates may grow, but so too will supply" (Birrell, 2018, p. 4). Another report concludes that the SOL does not reflect Australia's skill needs as shortages exist only 'in the short run' and only "in specific cases and in specific skills especially for accountants with more

experience" (Applied Economics, 2017, p. 6). In sum, the existence of a skills shortage in the occupation accountant is contested by evidence from the Department of Labour. The following section examines the main actors in the SOL process and their various interests. These interests account for the strong influences exerted in shaping the skilled migration program through the development of SOL (Birrell, 2003).

7.4   INTERESTS AND SILENCES IN THE SOL CONTESTATION

In winning the 'contest' to develop SOL, the government and the supporting SOL actors are tasked with shaping the narrative of skills shortages. The motivation of these narrative of skills shortages is driven by the financial and economic interests of SOL actors. Economic benefits are gained from the continuation of the nexus for both supporting SOL actors and the government. The position assumed by the government, despite facts from its own agency to the contrary, is similarly contradictory to its skilled migration reform aimed at removing the domestically trained skilled migrant from access to skilled migration. The role of the government in defending the nexus and enabling the transition from consumer of education export to domestically trained skilled migrant requires interrogation. Additionally, other unaddressed problems include the failure of HEIs in skills development, and discriminative practices in the labour market. These financial and economic interests, and unaddressed problems underpin the discursive practices that contribute to the problematisations of the domestically trained skilled migrant but are silenced within policy text. The financial and economic interests that underpin the positions of each of the three key actors are now discussed: PAAs; Government; and HEIs.

7.4.1   Professional Accounting Associations

Since the first submissions to the SOL were invited in 2011, the PAAs have been the numerous and consistent in their defence of continuing the accounting education and skilled migration nexus. Retention of the nexus demonstrates the influential and powerful position of the

associations in shaping the skills discourse. The professional associations are motivated by maintaining the profession as well as their own financial considerations. Their revenue is dependent on membership numbers, and the nexus enables large membership numbers to be maintained. For example, in 2018, CAANZ generated approximately 55 percent of its revenue from member subscriptions from professional accountants, 20 percent from the education program from aspiring professional accountants enrolling in the chartered accountants program, and 16 percent from other member services, including revenue from HEIs accreditation of accounting qualifications and assessment of accounting qualification for migration purpose (CAANZ, 2018). The revenue breakdown shows that at least 36 percent of the revenue is directly dependent on the engagement of the international accounting graduates with the PAAs in the skilled migration program. A similar revenue structure applies to the CPA Australia (CPA Australia, 2018). The defence of the nexus is also illustrated in the effort of the PAAs in commissioning a labour market research from the University of Canberra to argue for the continuation of the nexus when the occupation accountant was flagged for removal in 2015. (PAC201501). As the accounting education and skilled migration nexus contributes substantially towards financial sustainability; it is likely to have motivated the defence of the nexus by the PAAs. This motivation is similar to that underlying the practices of the Canadian PAAs in exerting influence on the skilled migration discourse in Canada by creating credential closure on foreign qualifications (Annisette, 2011; 2017; Annisette & Trivedi, 2013).

Additionally, the PAAs have failed to address the poor labour market outcomes of international accounting graduates. Although the PAAs understood the difficulty the international graduates have in securing professional work in Australia (STA201501), little effort has been made by the associations to improve the employment outcomes for this graduate cohort. An exception is the Professional Year Program for international accounting graduates introduced by the PAAs in 2008 to help address the employment problem. However, despite the effort, only 53

percent of the graduates from the Professional Year Program gain employment in accountancy (Chew, 2019). The international graduates continue to be employed in low skilled employment and the labour market "does not benefit from the full productivity and participation benefits of this young, well-educated, globally competent and highly motivated cohort of graduates" (Chew, 2019, p. 8). Similarly, there is little effort by the PAAs in engaging the employers in the labour market to recruit these graduates and more engagement by the PAAs is required to change the perception of the employers of the international graduates (Chew, 2019). Additionally, to improve the labour market outcome, the PAAs are required to invest in more effort "to ensure new graduates and chartered accountants were better equipped to undertake generic technical and professional tasks and had the mindset and emotional resilience necessary to succeed in the future workplace" (Bowles, Ghosh, & Thomas, 2020, p. 1).

7.4.2 The Government

The government, through the Immigration Minister makes the ultimate decision on whether an occupation is included or excluded from the SOL review. Presumably, the Minister does so in consideration of broader political and economic issues. However, the position it assumes is problematic in two ways. First, it contradicts its own agency, the Department of Labour, tasked with providing impartial advice to the government on SOL. Second, the nexus that enables the transition of profiles from consumer as education export to domestically trained skilled migrant, contradicts the skilled migration reform aimed at removing the problematised profile from access to skilled migration. The problematic position of the government implies that the government has a wider interest in continuing the accounting education and skilled migration nexus.

The international education sector contributed $34 billion to the economy in 2018 and hosted 690,000 international students (Tehan, 2019). The significance of the sector is

acknowledged in the policy text as "one of Australia's most important economic contributors" (MR020, p. 1). Its defence of the accounting education and skilled migration nexus reflects government's commitment to protect this lucrative economic activity, but at the same time it reflects a contradiction inherent within its own mode of governance in simultaneously defending and disabling the transition from consumer of education export to domestically trained skilled migrant. Defending the nexus brings tangible economic benefits to the economy and is consistent with the free market assumptions under neoliberalism. These economic benefits provided through neoliberalism are justified for the greater good of the economy to resolve the contradiction in the government's mode of governance of international accounting graduates. In addition to maintaining the international education sector, the nexus enables the government to intervene less in the financial management of HEIs. Enabling the independent financial management at HEIs and establishing the framework for internationalisation of the higher education sector to flourish, provide scope for the government to adjust and amend public funding to higher education. The two motivations potentially underpinning the government's response are its higher education policy and a double standard in terms of overall immigration.

First, the continuing decline in public investment in higher education is cited in the submissions as a critical reason for HEIs to pursue full-fee international revenue (HEI201601; HEI201602). The funding of higher education is a public investment in education and essential for the "development of knowledge and skills needed to compete effectively in the global environment" (Rizvi & Lingard, 2011, p. 6). The decline in public funding in the 1990s reflected a shift towards a neo-liberalism mode of governance of HEIs in prioritising individual HEI financial management and accountability. Public investment in higher education represented 0.77 percent of GDP in 2015 and was one of the lowest among OECD countries. In comparison, Norway has the highest public in higher education of 1.67 percent of GDP (OECD, 2019a). Private investment in Australian higher education, on the other hand, represents 1.26 percent of

GDP and accounts for 62.2 percent of total higher education investment thus being one of the highest among OECD countries. Conversely, in 2018 in Norway, private investment in education accounted for only 0.1 percent of GDP representing 4 percent of total higher education investment and one of the lowest among OECD countries (OECD, 2019a; 2019b). The neo-liberalist public-private investment model has changed the ways in which "universities are now governed, embracing the logic of markets, which view students as customers and teaching as a service delivery" (Rizvi & Lingard, 2011, p. 12). This governance model is consistent with the consumer as education export construct in policy text and assumptions of neoliberalism. The continuing decline of public investment in higher education is unproblematised, it is taken for granted as a pillar of higher education funding in Australia, even to the extent of raising it in submissions as a reason to maintain the nexus (HEI2016, p. 1).

The government's second motivation is similarly economic related. As Australia's Long-Term Migration Planning Framework (LTMPF) is underpinned by the skilled migration program, population growth is needed to enable the economy to continue to grow (McDonald, 2017; Peterson, 2017). Concerns of slowing economic growth prompted the government to act. By defending the nexus, the government enables high migration levels to continue.

> This concern [of slow economic growth] has escalated since the end of the resources construction boom in 2012, when nominal growth slowed sharply. The slow-down has prompted a search for an alternative engine of growth while Australia makes the transition to what these policy elites like to think will be a return to the economic growth levels of the resources boom era. In the meantime, some temporary boost is necessary. The policy elites are of one mind that sustained high population growth, driven by migration, must play this role. (Birrell, 2018, p. 1)

However, while the government is on one hand supporting the nexus between skilled immigration and higher education, on the other hand, it is making it more difficult for graduates to become permanent residents and/or citizens.

7.4.3 Higher Education Institutions

The consumer of education export profile is critically important to HEIs (PAC201401; PAC201502; PAC201507; PAC201606; PAC201702; HEI201601). It generates a substantial revenue for HEIs, and the "fee revenue from international accounting student fees provides a significant support to university funding — much needed in a climate of considerable funding pressure" (HEI201601, p. 1). As public funding decreases, the reliance on private fee income increases, especially from full-fee paying international students (Gale & Tranter, 2011; Norton, 2016; Ziguras, 2016). Building on the aspiration and self-fulfilment of the individualism framework, the neoliberal assumption liberalises education access by "cultivating market-rational behaviour and dispositions to maximise self-investment in human capital" and thus increases private education investment (Sellar, 2013, p. 245). The recent experience with COVID 19 demonstrates the extent of the reliance of Australian universities on International students. An estimated 10 percent of university jobs are to be lost as a direct result of international students not being about to enter Australia during the COVID lock-down period (Marshman, Bare & Beard, 2020). As skilled migration is a prime motivator for international students' enrolment in accounting programs (PAC201402; PAC201401; PA201502; PAC201702; HEI2016020), the removal of the accounting occupation from SOL breaks the nexus and threatens the revenue stream (HEC201601; HEI201602; HEI201603). The protection of revenue from full-fee-paying international students is the primary motivator for HEIs and in particular, Business Schools as evidenced by the Australian Business Dean Council submission to the SOL review, in defending the accounting education and skilled migration nexus (Harman, 2005; Harvey et al., 2016).

7.4.4 Silences: Unaddressed Problems

Four problems raised in SOL submissions are silenced within policy texts. These problems are as follows: a higher education funding model that relies on markets of fee-paying students; the credential barriers to professional employment created by PAAs; the failure of HEIs

in skills development; and labour market discrimination.

.

Higher Education Funding Model

The effect of neoliberalism in higher education is demonstrated in the decline in public investment in higher education. To manage funding gap, HEIs continues to recruit international students. The international students cohort has proven to be a lucrative revenue source, much more than domestic students fees. It accounted for approximately $4 billion in profit for the higher education sector (Norton, 2020). The dependency on the international student revenue is severely tested in 2020 as the COVID-19 pandemic caused international student enrolment to decline resulting in major job losses in the sector (Marshman et al., 2020). The effect of neoliberalism is far reaching. In addition to the reduction in funding, it negatively affects the HEIs in its teaching and research capabilities and consequently, outcomes. The impact is discussed in the following section on the failure of the HEIs in developing work ready and language skills.

Credential barriers

The motivation to maintain the accounting education and skilled migration nexus, despite evidence suggesting a surplus of supply among graduates reflects an intent by the PAAs to maintain relevance and dominance in the profession. The demonstration of dominance and relevance is also reflected in its authority to establish credential requirements to qualify as accountant for migration and labour market purposes that, however, has the effect of creating credential closures for domestically trained skilled migrants. By establishing credential requirements to qualify as an accountant for migration purpose that are different to the requirements to qualify as an accountant for labour market purposes, a significant majority of the domestically trained skilled migrants who are young and inexperienced, fail to qualify as accountants in the labour market. Additionally, discriminatory practices in the labour market prevent the domestically trained skilled migrants to be gainfully employed in relevant accounting

professions and thus, creating further barrier to meet the requirements as an accountant in the labour market. Credential closure allows the PAAs to control access to the profession and the effect of the credential closure is not dissimilar to the decision of the Canadian PAAs to not recognise non-Canadian accounting qualifications that produces the effect of restricting and thus controlling access of NESB migrant accountants to the profession in Canada (Annisette, 2011; 2017; Annisette & Trivedi, 2013; Bauder, 2003, 2005). As active actors in the economic and political fields, they prioritise an agenda that enhances their own "social status, political power, and influence over economic and business activity" (Parker, 1994, p. 509). Discussion on credential barriers continue in Chapter Eight.

Failure of HEIs in Skills Development

The development of human capital is increasingly contextualised in a transnational and globalised economy, and in the commodification of public or social goods and service. Conceptualisation of human capital and the development of skills and attributes such as "communication skills, problem-solving, the ability to work independently, often under pressure, take responsibility for decisions and obtain field-specific knowledge quickly and efficiently", are increasingly applied domestically and internationally (Rizvi & Lingard, 2011, p. 19). The shift constitutes a "greater and new demand for accountability and surveillance, creating new pressures on the work of the universities" (Rizvi & Lingard, 2011, p. 18). The existence of the employment paradox among international accounting graduates trained in Australia might suggest that HEIs have not been entirely successful in developing these skills and attributes. Four reasons are given for this failure: the educators; the students; the funding model for HEI and the admissions criteria for international students.

First, one reason given for failure is the variability in the level of commitment and capability of academics at HEIs in developing graduates' skills (Bath et al., 2004; Barrie, 2004;

Boyce et al., 2001; Bunney & Therry, 2010; Holmes, 2000; De Lange et al., 2006; Milner & Hill, 2008; O'Connell, 2010; Stoner & Milner, 2010; Sugahara et al., 2010; Tang & Chamberlain, 1997; Watty, 2005; Willcoxson et al., 2010). The variability in the commitment and capability of academics inevitably produces variability in developed skills adversely affecting students' academic performance. Second, poorly developed skills are framed as a student problem based on their lack of interest in classroom engagement (Briguglio & Smith, 2012; Lee et al., 2013; Lu et al., 2012; Sawir, 2005; Warner & Miller, 2015; Yu & Wright, 2016). The framing of the skills development problem as a student problem is not dissimilar to the problematisation of the domestically trained skilled migrant. The continuing defence of the nexus and problematisation of the domestically trained skilled migrant, enables HEIs to simultaneously pursue a lucrative source of revenue and to deflect criticisms of poor academic engagement in teaching and learning (Chalmers & Volet, 1997).

A third reason for the failure of HEIs in skills development stems from the neoliberalist market model of higher education funding whereby a decline in public investment in higher education increases casualisation in the academic workforce. The decline in public investment in higher education and the rise of reliance on full-fee paying international students affects workplace relations and quality of education (Andrews et al., 2016). A major cost saving measure by HEIs has been the shift from tenured academic positions to casualised academic positions (Marginson, 2000) creating a large majority of casual academics (May, 2011) and increasing the workload of tenured academics beyond the conventional teaching and research through greater administrative and accountability responsibilities (Bexley, Arkoudis, & James, 2013). The additional workload means "academic staff must manage and supervise this diverse and high-turnover [casual] workforce" (May, Strachan, & Peetz, 2013, p. 20). Casualisation and fractional appointments among teaching academics grew by 31 percent between 2013 to 2016 and to 34 percent of total workforce in 2016 (TEQSA, 2018). In non-university HEIs, the casualised and

fractional appointment workforce was higher at 55 percent in 2016 (TEQSA, 2018).

As public funding becomes less reliable, casualisation of the workforce provides flexibility in workforce management. Similarly, as private investment through fee income increases, the involvement of unions decreases and the protection for workers is weakened (Connell, 2013). With fewer protections, and in the neoliberalist spirit of managerialism and entrepreneurialism, casualisation is used as an emboldened strategy to reduce labour costs in the face of declining government funding (Andrews et al., 2016; Lazarsfeld-Jensen & Morgan, 2009; Marginson, 2000; Ryan, Connell, & Burgess, 2017). Consequently, the Australian education sector has the fourth highest level of casualised employment among 19 industries (Gilfillan, 2018). Due to the nature of casual employment, casual academics are not afforded the same level of institutional and professional development (Percy & Beaumont, 2008; Ryan et al., 2017). The continuing shifts in the academic workforce and low levels of engagement for casual academics have implications for the "continued quality and relevance of teaching" in higher education (Bexley et al., 2013, p. 397). The negative implications for teaching are described as follows:

> However, the employment of casual academic staff impacts negatively on the quality of teaching in higher education by what amounts to the ad hoc allocation of specialist teaching areas and the erosion of continuity resulting in the diminution of intellectual capital. Casualisation also limits sustained, independent inquiry and the involvement of casuals in community affairs, as well as opportunities for public intellectualism. (Rothengatter & Hill, 2013, p. 54)

As business schools have the highest rates of casual academics, the negative impacts of academic casualisation on teaching and learning engagement potentially affect the skills development of international accounting graduates. This effect from the decline in public funding is unproblematised in policy text.

A fourth reason for the failure of HEIs to develop the required skills in international accounting graduates is the admission of students with less qualifications into HEIs. The commodification of higher education through the introduction of a full-fee payment system has led to lower admission standards for full-fee paying international students. Commodification of higher education allows education to sold in return for fees. The introduction in 1985 of the full-fee systems for international students was the beginning of a "market-based era in which international students were seen primarily as consumers" (Ziguras, 2016, p. 208). The introduction of fees undermines the notion that access to higher education is determined on merit rather than ability to pay such that the financial barrier is the "most significant impediment to merit-based access for international students" (Ziguras, 2016, p. 211). The imposition of fees for international students suggests that ability to pay is privileged over ability to succeed. The question of equity-of-access to higher education for the international student cohort has implications for the international students' learning experience and on academic performance (Rizvi & Lingard, 2011; Sellar, 2013). The privileging of ability to pay helps explain the acceptance by HEIs of lower language proficiency on entry which in turn helps to explain the lack of development of work-ready skills (Rajendram et al., 2019; Rea, 2016; Yates & Wahid, 2013).

Labour Market Discrimination

Labour market discrimination occurs through practices that reflect 'unconscious bias' instead of practices based on meritocracy. The influx of predominantly non-Anglo-Saxon and NESB migrants altered the labour market in that the changed demographic of labour supply actors, from predominantly monoculture to multicultural, imposes an expectation for organisations to adapt to changes by adopting practices that support cultural diversity. Resistance to such changes is not uncommon and is likely to occur in firms that value mono-culturalism (Shen, Chanda, D'Netto, & Monga, 2009). Firms that are monoculture-centric are more likely to

demonstrate intolerance towards variation of behaviour that fall outside the culturally accepted norms (Shen et al., 2009; Wilson, 2000). Such bias in practices produces outcomes that discriminate against culturally incompatible labour supply actors. When discriminatory practices exclude these labour supply actors from being recruited, the affected labour supply actors are marginalised (Biddle, 2013).

In Australia, Middle Eastern and Asian applicants experience discrimination because of prejudices against their race and religion (Booth, Leigh, & Varganova, 2012; Lovat et al., 2013). Similarly, the discriminatory recruitment practices experienced by international accounting graduates are blamed on the conservative nature of the profession in wanting to preserve a mostly Anglo-Saxon culture (James & Otsuka, 2009). Efforts by the Victorian state government in trialling blind recruitment practices for public service positions affirms the existence of recruitment bias in the labour market (Wahlquist, 2016). Recent reports by the International Education Association of Australian (IEAA) recognise the bias among potential employers of international graduates and argue strongly for national education campaigns to raise awareness of the value in employing these graduates (Chew, 2019; Berquist et al., 2019). Recruitment bias is a major cause of poor labour market outcomes for international accounting graduates, and its continuing un-acknowledgement by the government policy text has the effect of perpetuating the employment paradox phenomenon.

7.5   IMPACT ON POLICY

The purpose of the SOL is to indicate occupations in which there is an undersupply of labour that can potentially be resolved through skilled migration. In the case of the occupation accountant, the SOL's purpose appears to have changed to one of supporting HEIs in attracting full-fee paying international students, regardless of labour supply and demand. The nexus between higher education and migration rests on the existence of SOL for accounting education.

This is made evident in the submissions to the annual review of the SOL where the lack of demand for accountants is overlooked in favour of maintaining funding for HEIs and PAAs. If the occupation accountant is removed from SOL, the nexus would no longer exist. The occupation has remained on the SOL since the start of the SOL in 2011 despite the recommendations from the impartial and expert advisor, the Department of Labour, to remove accountant from the SOL. From the perspective of HEIs, the SOL is an important factor in attracting international students to study in Australia. In the face of declining government funding to HEIs, most HEIs have become completely reliant on fees from international students as vividly exposed in 2020 with the COVID-19 impacts on HEI.

Neoliberalism underpins the education and skilled migration nexus resulting in the increase in private investment in higher education but paradoxically, the continuing changes in the policies and requirements of the skilled migration nexus also undermine private investment in higher education. The education and skilled migration nexus creates higher education as a commodity and enables the HEIs to participate in the international education economy as public investment in higher education continues to decline (Connell, 2013; Robertson & Komljenovic, 2016). However, the continuing changes in the skilled migration policies increasingly adds to the unattractiveness of the nexus and accounting programs for the international students that in turn has adverse impact on the revenue of HEIs as the international students enrolment decline (Pan & Perera, 2012). As HEIs' revenues are adversely affected, there is greater pressure on the government to increase the public investment of higher education, a shift away from the neoliberal concept of independent financial management of HEIs (Dawkins, Hurley, & Noonan, 2019). Demonstrably, the decline in international student enrolments due to the COVID-19 pandemic prompted policy change by increasing funding for public investment in higher education through initiatives such as funding guarantee for 2020, deferral of HELP recoveries to a future period from 2022 to 2019 and funding for short online courses (Department of Education,

Skills and Employment, 2020b). However, these policy changes are short-term and do not alter the HEI's fundamental reliance on non-government sources of funding.

The ongoing changes in the SOL and skilled migration requirements continue to create uncertainty for the other SOL actors. For example, the annual SOL review heightens the uncertainty of the level of skills supply in the labour market. The uncertainty of skills supply limits the ability of the employers to plan for workforce and expansion and has impact on growth and survival of business (Healy, Mavromaras, & Sloane, 2015; McGrath-Champ, Rosewarne, & Rittau, 2011). Similar uncertainty impacts on the student enrolment at HEIs in accounting courses. The constant threat of the exclusion of the accounting profession on SOL reduces the attraction of the accounting programs at HEIs (Pan & Perera, 2012). Additionally, the continuing problematisation of the domestically trained skilled migrant leads to the constant changing of requirements for qualifying as accountant for skilled migration purpose. The changing requirements increases the barrier for migration and thus adds to the unattractiveness of the skilled migration program for this cohort of graduates (Bridgstock & Jackson, 2019; Cameron et al., 2019).

7.6   CHAPTER SUMMARY

The relationship between accounting education and the labour market is an important construct in the skills shortage discourse. The competitive nature of SOL development highlights the contestable nature of the process, and the prevailing discourse silences the alternative discourse that suggests a skills shortage does not exist. The analysis of SOL submissions indicates the dominance of PAAs and HEIs in defending the nexus for their financial and economic interests. The continuation of the nexus delivers economic benefits to both these actors because it delivers increases in membership numbers and international student enrolments in Professional Year programs for PAAs and HEIs respectively. The pursuit of economic benefits is silenced in

policy text. Similarly, four other practices are silenced silences: a higher education funding model that relies on markets of fee-paying students; different credential requirements to qualify as accountant for migration and labour market purposes established by PAAs; failure of the HEIs in developing graduate skills; and labour market discrimination. The continuation of the nexus and the discursive practices of the SOL actors ensure the problematisation stays in the domestically trained skilled migrant profile.

The role of the government in defending the nexus is critical to understanding the continuation of the employment paradox for international accounting graduates. The government benefits from export revenue through international education while at the same time being able to reduce public investment in higher education by shifting the responsibility to manage the funding gap to HEIs via international students. The government derives economic benefit from defending the nexus because international education contributes significantly to national economic productivity and aligns with the neoliberalist notion of enabling HEIs to pursue international student fees as a substitute for public funds. Like the PAAs and HEIs, the government's economic interest is silenced. Similarly, by not addressing labour market discrimination, the recruitment practices of labour market firms are unproblematised. These silences demonstrate the government's role in defending and continuing the nexus that enables the transition from the consumer of education export to the domestically trained skilled migrant profiles and contributes towards perpetuating the employment paradox experienced by international accounting graduates.

Although defending the nexus contradicts the government's own position of problematising domestically trained skilled migrant, the nexus delivers economic benefit for the 'greater good'. In addition to economic growth and a reduction in public funding for higher education, the government benefits from increases in tax revenue gained from an expanding

international education.. Nonetheless, the continuing defence of the nexus for economics purposes results in discursive effects and practices that produce and perpetuate poor labour market outcomes for international accounting graduates who continue to experience ambiguity in securing skilled employment in the labour market. The subjectification and lived effects of international accounting graduates are explored in the following chapter.

CHAPTER EIGHT: WPR QUESTION FIVE: WHAT EFFECTS ARE PRODUCED BY THIS REPRESENTATION OF THE PROBLEM?

8.1   INTRODUCTION

This chapter addresses the effects produced by the problem representations: deficiencies in language and work experience, inappropriate motivation, cultural compatibility, and competition for domestic jobs. The effects have material consequences as they determine what can be thought or said, subjectify policy subjects in a "way in which subjects are constituted within problem representation" (subjectification effect), and affect the embodied existence of policy subjects (lived effect) (Bacchi, 2009, p. 69). Three practices of credential closure, a practice where cultural capital is used to restrict access of individuals to resources, are identified as sources of subjectification effects. First, credential closure, based on cultural identity and English language proficiency, produces subject positions for domestically trained skilled migrant that affect labour market outcomes. Applying Bourdieu's Theory of Practice, hysteresis is measured by a practice's gap between firms and the domestically trained skilled migrant. Four subject positions corresponding to labour market outcomes are produced: Quad A = Good; Quads B and C = Average; and Quad D = Poor. The domestically trained skilled migrant is subjugated in Quad D and experiences poor labour market outcomes.

The second credential closure arises from the different profiling of the occupation accountant for skilled migration and labour market purposes. Domestically trained skilled migrant successfully transitions as accountant for skilled migration purpose but fails to meet the requirements as accountants for labour market purpose. Thus, the domestically trained skilled migrant fails to transition to accountant for labour market purposes. Subjectification in Quad D restricts the domestically trained skilled migrant from access to gaining practical experiences to

transition to accountant. Profiling of accountant by PAAs perpetuates the subjectification of domestically trained skilled migrant in Quad D. The third credential closure arises from the failure of HEIs to develop work-ready graduates and so has a similar effect in restricting entry to the labour market. HEIs produce graduates who are not fit for the labour market so the discriminative effect in the labour market continues to subjectify domestically trained skilled migrant in Quad D. To avoid the subjugated position in Quad D, domestically trained skilled migrants access ethnic networks or enclaves. The continuing absence from the mainstream labour market hinders skills development, and consequently, hysteresis with the mainstream labour market persists.

The chapter proceeds with a discussion of the subjectification effects, commencing with the effects from credential closures of firms in the labour market followed by the subjectification effect from credential closure by PAAs, and the subjectification effect from credential closure by HEIs. The second part of the chapter deals with the lived effects of de-skilling and the lived effect of enclave economics.

8.2   SUBJECTIFICATION EFFECT

Policy discourses create subject positions within policy text and the subjects "make sense of the social world from this standpoint" (Bacchi, 2009, p. 16). The subjectification of policy subjects in policy text reflects how they are governed and the power relations that exist within the governance framework. Power relations may relegate the policy subjects to dominated positions. Not only do policy subjects see and feel the social world from their given positions, other actors within the same field are similarly constrained by policy discourses such that they see and engage with the policy subjects in the way in which the policy subjects are constituted within the policy. The domestically trained skilled migrant is subjugated and dominated, profiled as hostile, and subsequently marginalised. Much of the marginalisation or exclusion practices are based on the concept of closure, and closure arises when individuals or groups use power and

authority gained from economic and social capitals to manipulate resources and circumstances to their advantage, and simultaneously, restrict access to these resources to individuals or groups who are categorised as outsiders (Cardona, 2013; Murphy, 1988; Tholen, 2017). Exclusionary factors are used to establish boundaries and effect closure, and they can be "any convenient and visible characteristic, such as race, language, social origin, religion or lack of particular school diplomas" (Murphy, 1988, p. 548). Three subjectification effects from the problematisations are observed: subjectification effects in the labour market; subjectification effects from the accountant profiles; and subjectification from failure in skills development. The subjectification in the labour market is discussed next.

8.2.1   Subjectification in the Labour Market

Because consumer of education export it unproblematised in policy texts, it is not subjectified in the racial and language discourses whereas the domestically trained skilled migrant experiences the subjectification effect. The profile is subjectified as 'intruder' and thus, undesirable as it produces destabilising effects on the community: As non-citizens, they are outsiders (RE002, p. 4); they lack the "commitment to Australia and to Australian principles and institutions" (RE004, p. 2); they compete for domestic jobs (fourth problematisation); and through their reluctance to integrate into the community, they "reduce national security and weaken our core national values" (MR002, p. 1). The intruder profile is governed by a mode of governance that restricts access to the skilled migration program, but those who gain access experience subjectification in the labour market. As a dominant labour market actor, employers and their recruitment practices create subject positions for international accounting graduates. Exclusionary recruitment factors are applied to assess and select international accounting graduates, and these exercises produce subject positions with varying labour market outcomes The subjectification of the domestically trained skilled migrant is discussed by applying the concept of hysteresis and practices in Bourdieu's Theory of Practice to recruitment practices.

Recruitment Practices

Studies on international human resource management suggest that effective human resource management occurs when employers are flexible and adapt practices to suit local cultural management (Ashkanasy, 2002; Begley & Boyd, 2000; Cox & Blake, 1991; Guthridge, Komm, & Lawson, 2008; Huo, Huang, & Napier, 2002; Ready, Hill, & Conger, 2008). When those recruiting and those being recruited have the same cultural understanding, then the recruitment focuses on technical skills. To recruit in a diverse labour market, the scope of recruitment broadens to consider not only technical skills required for the position, but the added complexity and necessity of assessing person-organisation fit from a cultural identity perspective (Huo et. al., 2002; Judge & Cable, 1997; O'Reilly III, Chatham, & Caldwell, 1991; Parry & Jackling, 2015; Sarros, Gray, Densten, & Cooper, 2005). Effectively assessing the potential productivity for person-organisation fit necessitates a cultural understanding of the applicants being assessed. The change in Australian demographics through family and skilled migrations over the years has created a multicultural and multi-ethnic population. The application of dominant Anglo-Saxon culture continues in firm's practices despite the increasing diversity within the labour market and thus contributes to discriminatory recruitment practices (Biddle, 2013; Shen et al., 2009).

Discriminatory practices are prevalent in recruitment processes. These practices are driven either by commercial agendas (Baert, Cockx, Gheyle, & Vandamme, 2015; Booth et al., 2012) or reflect employer values (James & Otsuka, 2009; Parry & Jackling, 2015). In either case, the practices are framed as in the firm's interest because they reflect organisational values and norms, and as such, reflect organisational culture (Sinclair, 1993). Organisational culture is "a complex set of values, beliefs, assumptions, and symbols that define the way in which a firm conducts its business" (Barney, 1986, p. 657). From a practical and operational perspective, a firm's culture is "what is done, how it is done, and who is involved" (Tierney, 1988, p. 3). In other words, behaviour, or practices mirror culture. Practices that are incompatible among

employees, and between employees and employers can result in discriminatory behaviour if the dominant firm culture is unprepared to deal with variations of practices outside the culturally accepted parameters (Wilson, 2000). In Bourdieu's practice framework, the variation in behaviours reflects a state of hysteresis.

Exclusionary Practices: A Framework for Recruitment Practices

A firm's culture is a proxy for habitus and thus has a significant role in shaping recruitment practices. As a firm's culture is a social construction, the basic principles and assumptions in the form of history, symbols, values, norms, beliefs and ideology are cultivated and maintained by the dominant individuals within the firm. Individuals possessing dominant habitus and capitals demonstrate equally dominant practices to influence the behaviours of others, often with less dominant habitus and capitals, within and without, the firm. A firm's culture creates boundaries for practices, and organisational structure reflects inequality in power relations between individuals and groups. Inequality in authority levels is accepted through the formality of reporting structures and the firm's hierarchy, much like Bourdieu's doxa. Doxa is essential to maintain order and authority to achieve common goals (Emirbayer & Johnson, 2008). Challenges to doxa create a state of disequilibrium. When a new equilibrium is re-established, the firm's structure, power relations, and hence firm's culture, are redefined. Individuals at the top of the firm hierarchy are powerful and have the authority to determine "what is done, how it is done, and who is involved" (Tierney, 1988, p. 3). As such, a firm's culture embodies the most dominant habitus in the firm, and firm practices reflect its habitus.

Recruitment practices necessarily apply exclusionary factors in assessing applicants to restrict access to individuals or groups (Murphy, 1988; Cardona, 2013; Tholen, 2017). Exclusionary factors are used to establish boundaries, and they can be "any convenient and visible characteristic, such as race, language, social origin, religion or lack of particular school diplomas"

(Murphy, 1988, p. 548). The choice of exclusionary factors is determined by a firm's culture. However, as a firm's culture is shaped by history and knowledge, bias is introduced in recruitment practices (Anderson et al., 1977). Bias can affect the choice of exclusionary factors used in recruitment practices. For example, recruitment practices can use racial identity as an exclusionary factor (Baert et al., 2015; Booth et al., 2012; James & Otsuka, 2009; Lovat et al., 2013), or age and gender (Hahn & Wilkins, 2013; Li & Miller, 2012).

Within policy texts, the domestically trained skilled migrant as policy subject is problematised for its cultural identity and language proficiency by the state's dominant racial and language discourses as discussed in Chapter Six. As employers are similarly subjugated within the same dominant and institutionalised state discourses, Bourdieu's theory suggests that the habitus of the employers is shaped by the dominant state discourses. Employers could thus apply cultural identity and language proficiency as exclusionary factors within their recruitment framework. Rejecting the domestically trained skilled migrant in the labour market because they look and speak differently, is not uncommon (Lamont & Lareau, 1988). To illustrate the application of cultural identity as an exclusion element in the Australian labour market, an Australian Human Rights Commissions (AHRC) report on cultural diversity among senior leadership teams from the top 200 companies on the ASX200 indicates domination by Anglo-Saxon identities. Despite Australia being a multicultural society, with 32 percent of its population having a non-Anglo-Saxon cultural identity, only 5 percent of non-Anglo-Saxons are represented in senior leadership teams including a low representation of those who have an Asian background (AHRC, 2016; 2018). Similarly, with a NESB background, the domestically trained skilled migrant experiences immediate hysteresis as their stock of linguistic capital is perceived to be incompatible with labour market expectations. This reflects Bourdieu's (1990, p. 53) observation that that "all linguistic practices are measured against the legitimate practices, e.g., the practices of those who are dominant".

Exclusionary practices based on cultural identity and language proficiency are explained by Bourdieu's Theory of Practice (1977). The recruitment practices subjectify the domestically trained skilled migrant into subject positions that correspond with certain labour market outcomes. The subjectification effect is discussed next.

Subjectification of International Accounting Graduates in the Labour Market

The mode of governance of the domestically trained skilled migrant that profiles the international accounting graduates as intruder is similarly applicable in the labour market context. However, as per Signalling Theory, employers do not know of the productivity of the graduates prior to recruitment and rely on a belief system to decode signals and indices to aid recruitment. The belief system, as a system of perception and interpretation, offers a framework to gauge *expected* productivity or practices of graduates (Spence, 1973). The expected practice is then measured against the firm's own practice. Using Bourdieu's Practice equation, the practice of the firm, P_M, and the *expected* practice of the graduates, P_G, are demonstrated in equation [1] and [2] respectively.

$$P_M = (h_M)(k_M) + f \tag{1}$$

$$P_G = (h_M)(k_G) + f \tag{2}$$

where: $(h_M)(k_M)$ = firm's disposition towards its own capital
$(h_M)(k_G)$ = firm's disposition towards graduate's capital

Differences in practices are attributed to the variable capital, k. Differences in practices, $(P_M - P_G)$, as represented by equation [3], explains the creation of graduate deficiencies, or in Bourdieu's terminology, hysteresis (H). Hysteresis arises from the differences in practices of employers, and the *expected* practices of graduates precipitate actions by the firm to eliminate the hysteresis by restricting the graduates' access to the labour market. Hysteresis experienced by the

graduates, H_G, as measured by $(P_M - P_G)$ is represented in equation [3].

$$P_M - P_G = H_G = (h_M)\,(k_M) + f - (h_G)\,(k_G) - f$$

$$= (h_M)\,(k_M) - (h_M)\,(k_G) \tag{3}$$

There are two assumptions behind the measurement of hysteresis through equation [3]. They are as follow:

1. The Practice equation is expandable according to the number of capitals used by the employers to assess the graduates. Reflecting firm culture, two exclusionary factors are applied: cultural identity, C; and language proficiency, L. Equations [1] and [2] are rewritten as follows:

$$P_M = (h_M)(k_M)_C + (h_M)(k_M)_L + f \tag{4}$$

$$P_G = (h_M)(k_G)_C + (h_M)(k_G)_L + f \tag{5}$$

where: $(h_M)\,(k_M)_C$ = firm's disposition towards its own cultural identity

           $(h_M)(k_M)_L$ = firm's disposition towards its own language proficiency

           $(h_M)(k_G)_C$ = firm's disposition towards graduate's cultural identity

           $(h_M)\,(k_G)_L$ = firm's disposition towards graduate's language proficiency

Hysteresis experienced by the graduates, H_G, is re-calculated by deducting equation [5] from equation [4]:

$$P_M - P_G = H_G = (h_M)(k_M)_C + (h_M)(k_M)_L + f - (h_M)(k_G)_C - (h_M)(k_G)_L - f$$

$$= (h_M)(k_M)_C + (h_M)(k_M)_L - (h_M)(k_G)_C - (h_M)(k_G)_L \tag{6}$$

2. Depending on the capitals, the variable that measures disposition towards capital, $(h)(k)_C$ and $(h)(k)_L$, is assigned a binary value of either 0 or 1.

- When C = Anglo-Saxon; or L = ESB, then $(h)(k)_C = (h)(k)_L = 1$

- When C = non-Anglo-Saxon; or L = NESB then $(h)(k)_C = (h)(k)_L = 0$

As firm culture reflects dominant state habitus, its dispositions towards its own capitals are assigned a binary value of 1. Equation [6] is rewritten as follows:

$$
\begin{aligned}
H_G \quad &= (h_M)(k_M)_C + (h_M)(k_M)_L - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 1 + 1 - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 2 - (h_M)(k_G)_C - (h_M)(k_G)_L \qquad\qquad\qquad [7]
\end{aligned}
$$

Measuring Hysteresis of Graduates: Anglo-Saxon and ESB (G₁)

The capitals of this cohort of graduates resemble the capitals of the firm. The firm's dispositions towards the cultural identity and language proficiency of the graduates, have binary value of 1: $(h_M)(k_G)_C = (h_M)(k_G)_L = 1$. The hysteresis experienced by this cohort of graduates is calculated using equation [7].

$$
\begin{aligned}
H_{G1} \quad &= 2 - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 2 - 1 - 1 \\
H_{G1} \quad &= 0
\end{aligned}
$$

Measuring Hysteresis of Graduates: Anglo-Saxon and NESB (G₂)

The cultural identity of this cohort of graduates resembles the cultural identity of the firm, so $(h_M)(k_G)_C = 1$. The language proficiency of the graduates however is the opposite, so $(h_M)(k_G)_L = 0$. The hysteresis experienced by this cohort of graduates is calculated using equation [7].

$$
\begin{aligned}
H_{G2} \quad &= 2 - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 2 - 1 - 0 \\
H_{G2} \quad &= 1
\end{aligned}
$$

Measuring Hysteresis of Graduates: Non-Anglo-Saxon and ESB (G₃)

The language proficiency of this cohort of graduates resembles the language proficiency of the firm, so $(h_M)(k_G)_L = 1$. The cultural identity of the graduates, however, is the opposite scale, so

$(h_M)(k_G)_C = 0$. The hysteresis experienced by this cohort of graduates is calculated using equation [7].

$$
\begin{aligned}
H_{G3} \quad &= 2 - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 2 - 0 - 1 \\
H_{G3} \quad &= 1
\end{aligned}
$$

Measuring Hysteresis of Graduates: Non-Anglo-Saxon and NESB (G₄)

The capitals of this cohort of graduates have no resemblance to the capitals of the firm, so $(h_M)(k_G)_C = (h_M)(k_G)_L = 0$. The hysteresis experienced by this cohort of graduates is calculated using equation [7].

$$
\begin{aligned}
H_{G4} \quad &= 2 - (h_M)(k_G)_C - (h_M)(k_G)_L \\
&= 2 - 0 - 0 \\
H_{G4} \quad &= 2
\end{aligned}
$$

Labour Market Field Positions

The varying degree of capital composition and volume creates a variety of unequal field positions within the labour market. Graduates seeking employment in the labour market are stratified based on cultural identity and language proficiency. These capitals are measured against the dominant capitals of the firm. The greater the proximity of the graduates' capitals to the capitals of the firm, the smaller is the level of hysteresis. Level of hysteresis correlates negatively with field positions within the labour market. Lower level of hysteresis equates to more favourable field positions. Thus, capitals of graduates with little resemblance to the dominant capitals occupy less favourable field positions. In the application of cultural identity and language proficiency to predict practices of graduates, four possible outcomes representing four field positions in the labour market are identified. The four field positions generated through the mapping of the magnitude of hysteresis is shown in Figure 8.1.

Value = 1

	Quad C	Quad A
	$H_{G3} = 1$	$H_{G1} = 0$
	Non-Anglo-Saxon + ESB	Anglo-Saxon + ESB

Value on Language Proficiency

	Quad D	Quad B
	$H_{G4} = 2$	$H_{G2} = 1$
	Non-Anglo-Saxon + NESB	Anglo-Saxon + NESB

Value = 0   Value on Cultural Identity   Value = 1
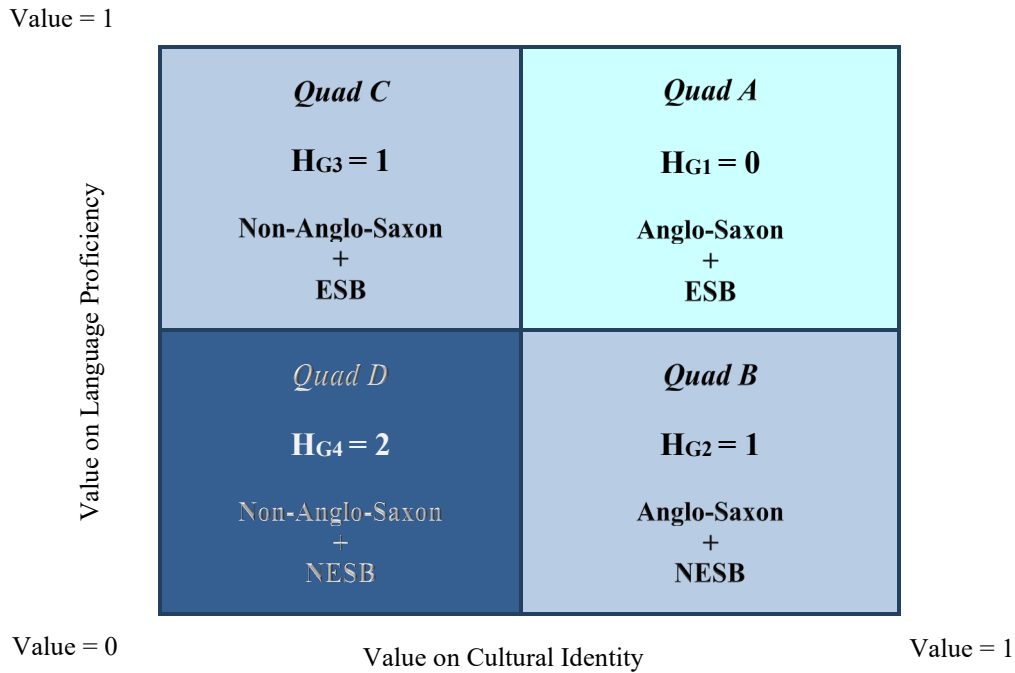
Figure 8.1. A matrix representing the labour market field positions for the domestically trained skilled migrant.

Quad A represents the most desirable position and is occupied by graduates with Anglo-Saxon background with an ESB. Labour market hysteresis ($H_{G1} = 0$) does not occur. Dispositions towards the capitals for the graduates and the firm are in perfect alignment. Meanwhile, the field positions in Quads B and C are interchangeable as hysteresis exist at the same magnitude, $H_{G2} = H_{G3} = 1$. In these two subject positions, graduates with non-Anglo-Saxon background but with ESB occupy the position in Quad C and are perceived similarly to graduates with an Anglo-Saxon background but with NESB from Quad B. Graduates who are non-Anglo-Saxon and with NESB occupy the least favourable position in Quad D as the magnitude of hysteresis is the largest, $H_{G4} = 2$. Within the context of this thesis, the domestically trained skilled migrant experiencing the employment paradox occupies this final quadrant.

The matrix provides a way of understanding the employment paradox experienced by the domestically trained skilled migrant. Consistent with the problematisation of language proficiency and cultural incompatibility, the matrix measures the variances in practices through

216

hysteresis. The lower the hysteresis, the higher is the person-organisation fit, and the higher is the perceived level of productivity. By measuring the magnitude of the hysteresis where $H_{G4} > H_{G3} = H_{G2} > H_{G1} = 0$, the matrix ranks graduate from Quad A ahead of the other graduates. Graduate from Quads B and C are in equal positions, and both are ranked ahead of graduates from Quad D. When presented with graduates who have commonality in skills, qualifications and work experiences, recruitment decisions of the labour market firms resemble the recruitment matrix as represented in Figure 8.1. Firms in labour market, with dispositions that reflect the dominant state habitus, prefer to recruit graduates from Quad A. In a critical labour shortage scenario, Baert et al. (2015) observes that preference may be extended to graduates from Quads B and C. Graduates from Quad D are least likely to be recruited. The labour market outcome for graduates in Quad D explains the persistence of poor labour market outcomes for international accounting graduates regardless of whether a skills shortage exists in the profession.

Consistent with the stratification of subject positions, Bourdieu's (1986) theory suggests that the stratification is a function of class reproduction. The 'class' struggle that ensues is exemplified by the struggle of the graduates in subject positions in a demarcated labour market structured along cultural identity and linguistical deficiencies (Bourdieu, 1986). Class struggle suggests that graduates in lower subject positions aim to break out and move to higher subject positions. Bourdieu's theory allows for shifts in subject positions through changes to habitus or capital (Bourdieu, 1977; 1986). For example, a graduate from Quad B experiences marginalisation in the labour market, but given enough economic capital and time, language proficiency can be improved sufficiently to shift her subject position to Quad A. A similar struggle sees a graduate from Quad D shifting her subject position to Quad C. Stratification along cultural identity is, however, more problematic as cultural identities are unalterable. While graduates in Quad D can shift their subject position to Quad C, their progress to Quad A is constrained by cultural identity. However, despite a shift to Quad C, the graduate continues to

experience marginalisation in the labour market and consequently, poor labour market outcomes.

Hysteresis, a measure of variances in practices, reflects the 'deficiencies' as problematised in the domestically trained skilled migrant category. From the matrix in Figure 8.1, deficiencies among the domestically trained skilled migrant is demonstrated to be unevenly distributed with the largest deficiencies found in non-Anglo-Saxon and NESB graduates. Critically, hysteresis does not occur for graduates from Quad A, and this profile is, as such, unproblematised in labour market and policy text. For graduates in Quads B, C and D, education credential alone as a signal for employability fails. In an ethnocentric labour market, an education credential does not signal employability because "social and cultural forms of capital define migrants' situations in the labour market" (Bauder, 2006, p. 8). One of the underlying problems of the employment paradox thus lies within the labour market. The recruitment practices of firms have direct implications on the employment outcomes of international accounting graduates thus contributing to the continuation of the employment paradox. Thus, labour market discrimination is a major factor contributing to the continuation of the employment paradox.

8.2.2 Subjectification from the 'Accountant' Profiles

PAAs play an important role in erecting barriers to primary labour markets by constructing different profiles of accountant for the labour market and skilled migration. The human capital requirements to qualify as an accountant under skilled migration is structured differently to the requirements for the labour market. To be an accountant for labour market purposes, a domestically trained skilled migrant is required to have completed an accredited accounting qualification as well as a professional accounting program and have met work experience requirements[8].

---

[8] The requirements in Table 8.1 and 8.2 are obtained from CAANZ. The requirements for CPA Australia are similar.

For migration purposes, international accounting graduates qualify as accountant for the purpose of skilled migration under less stringent requirements (see Table 8.1).

Table 8.1. **Criteria Required for Occupation 'Accountant' for Skilled Migration Purposes (CAANZ, n.d.).**

Requirements	Details
An Australian Bachelor degree or 12 unit accredited Australian Master degree in accounting or relevant field	Successful completion of qualification
Successfully completed all mandatory competency areas that are relevant to the occupation accountant.	In Accounting Systems & Processes, Financial Accounting & Reporting, Management Accounting, Finance, Business Law, Economics and Quantitative Methods
Met English language proficiency requirement.	IELTS score of 7.0 in Listening, Reading, Writing and Speaking

The link between the qualifications required for accountant for the purpose of skilled immigration is inconsistent with the PAAs' requirements to be an accountant. To qualify as accountant for labour market purposes, international accounting graduates must commit to further financial outlays by completing a professional academic certification, such as the Chartered Accountant program, and meet the equivalent of the 3-years full time work experience requirement in a relevant technical roles, as specified in Table 8.2. PAAs, with their monopolistic powers, impose restriction for entry into the profession by "requiring lengthy periods of apprenticeship or training and slowing (or discouraging) the entry of new practitioners helps build a public perception that the work requires exceptional knowledge and preparation" (Attewell, 1990, p. 435). However, as access to the labour market is restricted for domestically trained skilled migrants because of labour market subjectification and the non-acceptance of temporary visa holder (Chew, 2019), gaining relevant employment to meet the practical experience requirements is problematic. As a result, qualifying as accountant for the purpose of gaining entry to the labour market is near impossible for the domestically trained skilled migrant.

Table 8.2. **Criteria Required for Occupation 'Accountant' for Labour Market Purposes (CAANZ, n.d.).**

Requirements	Details
Hold an accredited degree or qualification that has been assessed by CAANZ as equivalent to at least an Australian Bachelor degree (AQF level 7 or higher) with coverage of required competency areas	Accounting Systems & Processes, Financial Accounting & Reporting, Audit & Assurance, Management Accounting, Finance & Financial Management, Business Law, Economics, Taxation, Ethics, and Quantitative Methods
Completion of CA Program	Successful completion of the Professional Year program
Practical Experience Requirement in relevant technical roles	• must gain at least three years full-time (or part time equivalent) approved employment • must be working at least 17.5 hours a week in a relevant accounting role with an Approved or Recognised Training Employer • must complete the employment requirements before within the maximum 8-year provisional membership period • Must have a practical experience agreement with a recognised CA mentor • Relevant roles must be in one of the following areas: accounting academic, Accounting Information System, Auditing, External Reporting, Financial Management, Insolvency & Reconstructions, Management Accounting, Taxation, and Financial Advice

The effect of profiling 'accountant' differently for the labour market and skilled migration produces credential closure that restricts and denies the domestically trained skilled migrant from meeting the requirements to be an accountant in the labour market. Credential closure created by the PAAs for international accounting graduates creates an unintended discriminative effect on the domestically trained skilled migrant and highlights the failure of the accounting education and skilled migration nexus to produce skilled accountants fit for labour market purposes. Despite this, PAAs continue to defend the accounting education and skilled migration nexus and for good reasons. In addition to deriving economic benefit from the nexus through membership and training fees, credential closure has the effect of validating and empowering the occupation and the role of the PAAs, and in the process, "bolstering the social importance and perceived skill of the occupation" (Attewell, 1990, p. 436). It perpetuates the imbalance in power relations and similarly, produces a social strata or hierarchy in the accounting profession that benefits the PAAs (Annisette, 2017; Annisette & Trivedi, 2013; Tholen, 2017). The dominance of PAAs as a

powerful actor in the profession legitimises their role and responsibility for public policy making.

Credential closure created by the PAAs has the effect of creating an artificial labour shortage (Weeden, 2002). The act of restricting access to the profession through credential and other closure mechanisms means that only those who meet the requirements are allowed into the procession (Weeden, 2002). An artificial labour shortage provides the PAAs with authority to continue defending the nexus despite the surplus of culturally dissimilar domestically trained skilled migrant in the accounting labour market. The paradoxical nature of the accounting labour market elevates levels of unemployment or underemployment among domestically trained skilled migrants as reflected in the general proportion of domestically trained skilled migrants in full-time employment is estimated to be 30 percent of the proportion of Australian graduates in full-time employment (Karmel, Carroll, & Fitzpatrick, 2016). The elevated level of unemployment or underemployment creates an oversupply of labour in the accounting labour market and produces "weakness in wages" (Stanford, 2019, p. 177) which benefits firms in the labour market (Annisette & Trivedi, 2013).

In Canada, deskilling of qualified migrants occurs in the struggle between domestic and foreign accountants for employment in the accounting profession (Annisette & Trivedi, 2013; Annisette, 2017; Chua & Poullaos, 1998; 2002; Poullaos, 2016; Sian, 2011). In protecting domestically trained accountants, the Canadian state, as in Australia, implemented measures to allow professional accounting bodies to self-regulate and to create admission criteria for entry into the profession (Collins, 1990). Legislative tools were used to prevent the use of some (mainly NESB countries) foreign-accounting designation, such as the ACCA and CIMA titles (Annisette, 2017). The Canadian state's aim to support the dominance of domestically-trained accountants is described as "the valorisation, devaluation, or creation of forms of capital is a place-particular process controlled by social groups, institutions, and individuals pursuing the aim of

distinguishing themselves from others" (Bauder, 2006, p. 38). The constructs are thus created to devalue the credentials of foreign-trained skilled migrant accountants as a defence mechanism to protect domestic and domestically trained accountants. As domestically trained skilled migrant continues to be marginalised in the Australian primary labour market, some international accounting graduates turn to enclave economies for refuge.

8.2.3   Subjectification from Failure in Skills Development

Subjectification stemming from the failure of HEIs to produce work-ready and linguistic proficient graduates is the third example of credential closure. In the context of work-ready skills, HEIs have the responsibility to produce graduates with work-ready skills. The discourse on graduate skills, a core issue of the debate on graduate employability, is prevalent within the context of the employment paradox. The notion of HEIs producing graduates fit for the labour market is being challenged and contested by the labour market firms (Tholen, 2017), and consequently, the role of HEIs in producing work-ready graduates is questioned (Becker, 1994).

Credential closure by HEIs was traditionally imposed through academic qualifications. Graduates and non-graduate classifications were used to demarcate the two groups, and the assumption of superiority applied to graduates over non-graduates. While such demarcation of qualifications continues to exist, Tholen (2017) argues that the credential closure is now applied to work-ready and language skills. Firms are taking for granted education credentials and instead increasingly applying work-ready and language skills as exclusionary factors in assessing and selecting graduates as massification of HEIs produces surpluses of graduates undifferentiated by academic achievements (Tholen, 2017). This is consistent with Murphy's (1988) view that education credentials have "little proven relationship to on-the-job performance" (p. 551). Despite efforts to inculcate work-ready and language skills as recommended by the various accounting education reviews (Freeman & Bell, 2010; Hancock et al., 2010; Mathew et al., 1990),

the problematisation of the domestically trained skilled migrant demonstrates that the efforts have failed, particularly in relation to language proficiency.

> In the case of graduates from Australian universities, there was minimal assessment of their English language capacity either before enrolment or after they had completed their degrees. To the embarrassment of Australia's universities, it was later established that many of those being visaed had poor English skills yet had nevertheless been certified as graduates. (Birrell, 2018, p. 4)

Adding to the problem is the questionable commitment and capability of academics in skills development, and the role and commitment of HEIs in producing work-ready and language skills which were identified as one of the silenced problems in Chapter Seven.

Questionable commitment by HEIs is observed in their role in defending the accounting education and skilled migration nexus. By defending the nexus, the HEIs should commit to the task of producing linguistic proficient and work-ready domestically trained skilled migrants. However, the continuing employment paradox demonstrates the failure of HEIs and the nexus in producing work-ready and linguistic proficient domestically trained skilled migrants fit for labour market purposes. Consequently, the domestically trained skilled migrant is problematised in policy texts and subjectified in poorly ranked subject positions in the labour market. Subjectification produces lived effects as international accounting graduates lead a life as profiled in the labour market. Lived effects are discussed next.

8.3   LIVED EFFECTS

The second part of this chapter is concerned with the lived effects of international accounting graduates. Subjectification within problem representation have "effects in the real" (Bacchi, 2009, p. 18) as subjectification has a material impact on the lives of policy subjects. In line with the stereotypical perception of the skilled migrant as hostile and undesirable, the skilled

migrants live the life of the profile. Two lived effects are deskilling and retreat to ethnic enclaves. Deskilling occurs as barriers are created to restrict or deny access to the primary labour market. Consequently, denied access to work as an accountant, international accounting graduates access secondary labour markets in jobs that are low paying and with poorer working conditions and career prospects. Second, skilled migrants retreat into ethnic enclave economies for refuge. Segregated from the mainstream labour market, deskilling continues to occur as skills gained in enclave economies are less relevant to the mainstream employment network, and stereotypes of culturally dissimilar migrants are perpetuated.

8.3.1 Deskilling

Subjectification effects create subject positions that marginalise international accounting graduates in the primary labour market and results not only in unemployment or underemployment but labour market segmentation and deskilling (Colic-Peisker & Tilbury, 2006). Deskilling is a process of reducing the skill levels of workers where workers experience deficiency in skills either through a detailed division of labour that renders work mechanical and repetitive, through being out of employment for extended periods of time or through discriminatory recruitment practices that restrict workers access to skilled work based on class, race, and cultural differences (Heisig, 2009). Deskilling results in the creation of a sub-class of labour who are segregated along occupational lines, and who, consequently, find employment in low-skill occupations. Low skill occupations and underemployment, collectively, drive international accounting graduates to undertake any paid jobs where possible, and as a result, former "doctors and engineers drive taxis, previous lecturers work as teacher's assistants, a sociologist works as an underground miner, a helicopter pilot becomes a courier, economists, accountants and teachers work as cleaners and an engineer holds a semi-skilled job in the building industry" (Colic-Peisker & Tilbury, 2006, p. 213).

Deskilling can be explained through Piore's (1972) concept of labour market segmentation. Piore's (1972) dual labour market occurs because of the prevailing economic and social stratification. The dual labour market consists of primary and secondary markets where the primary market is characterised by "jobs with relatively high wages, good working conditions, chances of advancement, [and] equity" while secondary market jobs are "low-paying, with poorer working conditions, [and] little chance of advancement" (Piore, 1972, p. 2). Duality is caused by economic factors in which human capital becomes a primary factor of production and contributes to economic growth in the primary market, in contrast to workers being considered as "residual factor of production" and thus more dispensable, within the secondary market (Piore, 1978, p. 28). In addition, workers in the two markets are differentiated by the trainability and are thus economically divided between skilled and unskilled (Piore, 1978). It is not a coincidence that the secondary market is populated mainly by unskilled temporal workers such as "women, youth, minority groups, migrants, part-time peasants and groups classified as disadvantaged" (Piore, 1978, p. 28). As the primary market is a construct for skilled workers, the entry of the domestically trained skilled migrant into the primary market 'intrudes' upon, and poses a threat to, domestic skilled workers; hence, competition for domestic jobs as problematised in policy texts occurs in the primary labour market. The dominant discourses ensure that the privilege of the domestic workers in the primary market is maintained (Piore, 1978) through "an intentional strategy on the part of both the government and private agencies in order to protect the interests of Australian-born workers" (Chiang, 2004, p. 158). Marginalised in the primary market, the domestically trained skilled migrant seeks employment in the secondary labour market so enabling deskilling of domestically trained skilled migrants to occur.

Deskilling can also be explained through Bourdieu's Theory of Practice. The marginalisation of the domestically trained skilled migrants in the primary market demonstrates the discriminatory practice against this cohort of migrants. The practice is based on both the

embodied cultural capital and social capital. Embodied cultural capital, such as linguistic capital, often acquired through custom and culture, is used to great effect to alienate the domestically trained skilled migrants because they act and speak differently to the domestic workers in the primary market. Similarly, these migrants, often lacking in domestic work experience, have little access to networking opportunity in the primary labour market to build effective social and professional relationships (Chew, 2019). Closure based on cultural and social capitals has the effect of denying these migrants access to gain meaningful employment relevant to their skills. These migrants found stronger affinity both culturally and socially in the secondary labour market

8.3.2   Enclave Economy

Hostility towards skilled migrants facilitates the mobilisation of resources within ethnic community networks that are separate from the dual labour market. An enclave is defined as an "immigrant group which concentrates in [a] distinct spatial location and organises a variety of enterprises serving its own ethnic market and/or the general population" (Portes, 1981, p. 291). The enclaves are established to avoid being subjugated to the secondary labour market. An enclave is often referred to as a grouping of the same ethnic group (Zolin, Chang, Yang, & Ho, 2015) that provides "a refuge for immigrants who are unable to find employment in the wage/salary sector" (Le, 2000, p. 183). The shift towards enclave economies is observed in the Australian labour market for accounting graduates from Chinese backgrounds where "work in Chinese accounting firms and trading companies in Sydney and Melbourne provides options for graduates" struggling to find employment in primary labour market (James & Otsuka, 2009, p. 486).

Initially, enclave economies have a positive impact on migrants' earnings (Warman, 2007) and socioeconomic mobility (Rajendran, Ng, Sears, & Ayub, 2019).Enclave economies enable migrants to seek compensation for their investment in human capital otherwise denied to

them by the primary labour market (Sanders & Nee, 1987). Enclave economies exist in parallel to mainstream labour markets. Driven by the need to be independent and financially sustainable, ethnic community networks and enclave economies flourish. Reliance on enclave economies to secure employment is driven primarily by frustration with mainstream employment networks, but secondarily, by the need to socialise and integrate into the ethnic community for a sense of belonging. Particularly for new arrivals, ethnic communities are "a base of social support and cohesion that is crucial for those who are slow to acquire the language and cultural skills of the host society" (Sanders & Nee, 1987, p. 747).

While ethnic enclaves provide social and economic support, there are downsides (Anthias, 2007). The ethnic-path integration has the effect of reinforcing and entrenching migrants within the ethnic network and perpetuates labour market segmentation (Colic-Peisker & Tilbury, 2006, p. 217). Ethnic enclaves "inhibit the acquisition of skills necessary for labour market success" as skills gained within an enclave have less transferability to the mainstream employment network (Warman, 2007, p. 403). Consequently, migrants relying on enclave economy employment for considerable lengths of time ultimately lose, or are unable to accumulate, the necessary human capital to return to skilled occupations when and if they make the transition to mainstream networks (Colic-Peisker & Tilbury, 2006; Sanders, Nee, & Sernau, 1994). Language proficiency is unlikely to improve within an ethnic enclave, instead, the situation impedes language acquisition (Laliberte, 2018). Enclave networks have an isolating effect for migrants while offering protection from a hostile mainstream labour market; they can "cut off members from information about the wider society" (Ryan, 2011, p. 710). The enclave economy thus becomes a threat to social cohesion as ethnic solidarity strengthens the intra-network relationships at the expense of inter network integration (Crowley & Hickman, 2008). Ethnic enclaves exist because of a "consistently disadvantageous economic position and the consequent absence of a smooth path of assimilation" (Portes & Manning, 1986, p. 49). Ethnic enclaves entrench segregation and

perpetuate stereotypes of culturally dissimilar migrants within the wider labour market and the Australian community.

A further downside to engaging in the enclave economies is that these engagements extend to "the greater willingness of workers to accept lower wages or poorer work conditions than would be possible in the absence of social solidarity between co-ethnic bosses and workers" (Sanders et al., 2002, p. 283). Social solidarity explains the economic engagements from both economic and cultural underpinnings as despite underpayment and poor work conditions, migrants "earn relatively higher pay than in their home countries, experience flexibility, and have low cultural expectations of co-ethnic employers" (Li, 2015, p. 930). Consequently, migrants in ethnic networks or enclaves receive lower returns for their human capital investment than migrants in mainstream employment network (Sanders & Nee, 1987). The social contract underpinning ethnic solidarity demonstrates the goodwill that exists within the ethnic enclaves (Sanders et al., 2002). Goodwill, however, is exploited by some employers who take advantage of the vulnerability of ethnic migrants without the necessary skills to gain employment in the mainstream employment network (Doherty, 2017a; 2017b).

Self-sufficiency through self-employment

Although the lived effects of being a domestically trained skilled migrant are mainly negative, the subjectification produces unintended positive lived effects for some migrants (Bacchi, 2009). Self-employment can develop through the enclave economy (Evans, 1989; Le, 2000; Zolin et al., 2015). Social capital arising from ethnic solidarity similarly benefits self-employment as co-ethnic members assist each other in establishing network resources (Zolin et al., 2015). Extensive resources are leveraged from ethnic solidarity to support upstart immigrant businesses so that the businesses "could survive and eventually compete effectively with better established firms in the general economy" (Portes & Manning, 1986, p. 53). Self-employment

enables skilled migrants to break away from the ethnic solidarity that produces the subjugated (and exploited) positions within the ethnic enclave, and from social inferiority (Portes & Manning, 1986). It accelerates socioeconomic mobility and enables self-employed migrants to compete socially and economically in the mainstream labour market.

8.4   CHAPTER SUMMARY

The subject positions observed in the labour market are created through credential closures and contribute towards poor labour market outcomes for the domestically trained skilled migrant. Three credential closures are relevant in producing the subjectification effects. First, firms restrict access to the primary labour market through discriminatory practices. Second, PAAs create different accountant profiles for skilled migration and labour market purposes that restrict the domestically trained skilled migrant access to the primary labour market to acquire relevant experiences to enable transition to the accountant profile for labour market purposes. Third, despite committing to produce work-ready graduates, HEIs fails to develop the required skills in the graduates to meet labour market needs. The subjectification effects produce labour market outcomes for international accounting graduates consistent with the employment paradox phenomenon. Subject positions create stratification within the labour market that is structured along the cultural capitals of the international accounting graduates. Stratification is measured by the magnitude of hysteresis that exists between the practices of labour market firms and the graduates. The larger the magnitude of hysteresis, the worse the labour market outcome is. International accounting graduates profiled as domestically trained skilled migrant have the poorest employment outcome and occupy the lowest subject position within the stratification.

As a result of subjectification, their lives are affected by the subject positions within a secondary or unskilled labour market. Deskilling occurs because the primary labour market is inaccessible, and international accounting graduates are forced into the secondary labour markets

that are "low-paying, with poorer working conditions, [and] little chance of advancement" (Piore, 1972, p. 2). An alternative to the secondary labour market is the ethnic enclave, where employment networks flourish as alternative sources of employment for the domestically trained skilled migrant. However, the ethnic enclave economy has positive and negative effects. It can entrench graduates in low skilled and low paid jobs denying them a pathway back to mainstream labour markets, or, in some instances, the enclave provides the impetus and networks for self-employment.

The poor labour market outcomes of the domestically trained skilled migrant demonstrate the failure of accounting education and skilled migration in producing graduates for the labour market. However, despite the employment paradox, the HEIs and PAAs continue to defend the nexus and produce subjectification and lived effects that perpetuate the problematisation of domestically trained skilled migrant. Challenges to the problem representation are discussed in the following chapter.

CHAPTER NINE: WPR QUESTION SIX: HOW COULD PROBLEM REPRESENTATION BE QUESTIONED, DISRUPTED AND REPLACED?

9.1   INTRODUCTION

This chapter addresses the second part of the final WPR question, WPR Question Six, *How could problem representation be questioned, disrupted, and replaced?* Part two of WPR Question Six directs attention to the ways in which the "identified problem representations secure their authority, and to opportunities for disruption" (Bacchi, 2009, p. 45). The first part of WPR Question Six, *How and where has this representation of the 'problem' been produced, disseminated, and defended?* was addressed in the mode of governance of migrants in Chapter Five along with assumptions of neoliberalism. Chapter Five focuses on the creation of the domestically trained skilled migrant as a hostile intruder because non-citizenship is framed as a threat to national unity and identity. Through a racialised mode of governance, the domestically trained skilled migrant is problematised within skilled migration as an equally undesirable profile. As such, through the policy and mode of governance of the state, the effects as observed in the problem representation are produced, disseminated, and defended by the state. While the skilled migration policy intent is to discriminate skills set, it produces an outcome that conveniently discriminates the cultural background of the skilled migrants. Politicisation of the profile for political purposes exemplifies the role of the state in defending the problem representation to "serve their purposes, or even their interest" (Bacchi, 2009, p. 236).

The second part of WPR Question Six interrogates and challenges the knowledge frameworks that underpin problematisations and silences in policy texts that produce discursive effects contributing to the continuation of the problematisations. It is an exercise of problem questioning to consider how "policy subjects could be governed differently" (Bacchi, 2009, p.

46). WPR analysis facilitates both a critical assessment of policy texts, and identifies space for challenge (Bacchi, 2009). For example, the analysis of SOL submissions identifies the SOL as a contest of competing arguments and thus frames the accounting education and skilled migration nexus as contestable. Similarly, the role of HEIs as a defender of the nexus but failing to produce graduates fit for the labour market is also contestable. Another source of challenge is discourse as discourses are knowledge frameworks that create truth and as such, a resource for problematisation (Bacchi, 2009). Because the lived effects are harmful to policy subjects, the discourses underpinning the problem representation should be challenged, contested, and resisted. In addressing part two of WPR Question Six, this chapter identifies four challenges: a challenge to accounting education and skilled migration nexus; a challenge to individualism; a challenge to the role of state, HEIs and PAAs in the SOL review and in defending the nexus; and a challenge to the racialised mode of governance. In challenging, an alternative is suggested for each of the premises challenged. The chapter proceeds with a discussion of the four challenges and their alternatives.

9.2 CHALLENGING AND REPLACING ACCOUNTING EDUCATION AND SKILLED MIGRATION NEXUS

The first and major challenge is to the accounting education and skilled migration nexus because it creates the employment paradox and has harmful effects for the domestically trained skilled migrant. The nexus, as represented by the occupation accountant being listed on the SOL, is a construct of competing arguments among SOL actors and the version of truth reflects the knowledge framework of the winners that have financial and economic interests in defending the nexus. These interests distort the skills shortage discourse by framing the shortage as real despite evidence suggesting otherwise such as the oversupply of international accounting graduates. Distortions produced by these interests create harmful effects as observed in the subjectification and lived effects of the domestically trained skilled migrants in the labour market and higher

education, where practices of firms, PAAs and HEIs discursively entrench the problematisations of the domestically trained skilled migrants. These harmful effects experienced by the domestically trained skilled migrations are consequences of policy making. The domestically trained skilled migrations are victims of discrimination regardless of whether discrimination is the result of state and labour market subjectification or subjectification by PAAs and HEIs.

There are two alternatives to the accounting education and skilled migration nexus. First, is that the nexus be abolished. Removal of the nexus removes the employment paradox and its harmful effects on the domestically trained skilled migrants. Abolishing the nexus rejects the truth presented by the SOL actors with economic and financial interests and accepts there is no shortage of accountants at least international graduate accountants. Second, if the nexus remains, the harmful effects could be addressed by removing the discursive practices of labour market firms, HEIs and PAAs. Labour market discrimination could be addressed through policy to produce practices such as that by the Victorian state government in trialling blind recruitment practices for public service positions (Wahlquist, 2016). Additionally, the recommendation of the IEAA reports to educate employers deserve who serious consideration as the employers are the ultimate barrier to the employment of these graduates (Chew, 2019). Labour market discrimination may also be addressed through a challenge to the racialised mode of governance of the state (see Section 9.5). The discursive practices of HEIs and PAAs are discussed in Section 9.4.

Continuing the nexus reinforces the financial and economic interests of SOL actors in distorting the skills shortage discourse so the roles of these actors must be interrogated and remedied to remove harmful effects to the domestically trained skilled migrant. The state defends the nexus despite evidence of no shortage in the occupation accountant, the PAAs create credential barriers but continue to defend the occupation accountant on the SOL, and the HEIs

lack accountability in skills development despite defending the nexus but failing to produce work-ready and linguistic proficient graduates.

9.3 CHALLENGING AND REPLACING THE NEOLIBERAL ASSUMPTION OF INDIVIDUALISM

The challenge to the education and migration nexus highlights the discursive practices of the main SOL actors. These actors produce the problematisations of domestically trained skilled migrant by framing the employment paradox as the responsibility of the individual domestically trained skilled migrant. Based on the neoliberal assumption of individualism, a "person's situation is entirely determined by his/her individual actions" (Wrenn & Waller, 2017, p. 498). Allocating responsibility to the individual renders the discursive practices of the HEIs, PAAs and labour market firms within the employment paradox as unproblematic.

An alternative for the assumption of individualism is one that requires disruption to the neoliberalist mode of governance. The neoliberal ideology contributes to much economic and social malign and in its current form, it is in a "serious systematic-structural crisis" that demands a change of framework (Josifidis, Losonc, & Supic, 2010, p. 106). As an alternative to individualism, collectivism or shared responsibility could replace the competitive nature of capital and its relationships with a 'collectivistic nature' (Josifidis et al., 2010). Under this form of collectivism, economic activities are structured not as element separate to, but as an element integral to social and cultural relationships. In collectivism, economic activities are built on "cooperation and collective action, based on active social networks and relationships of trust" (Gray & Lawrence, 2001, p. 290). Thus, collectivism provides an integrated, multi-faceted approach to problem solving which has proven successful in collectivist cultures, for example, in higher education reform in Vietnam (Pham, 2018), in union movements against neoliberal trends such as increasingly exploitative employment and labour management practices in higher

education in the United States (Scott & Kezar, 2019), and even in the management of the Covid-19 pandemic (Mickiewicz, Du, & Shepotylo, 2020).

Collectivism could also address the issue of HEIs for failing to produce work-ready and linguistic proficient graduates. Presently, the continuing shift of graduates training responsibility from employers to HEIs fail to account for constraints in the capability of HEIs in skills development. Additionally, the fast-changing nature of work means a rapid shift in skills requirements in the labour market and for the HEIs to continue having sole responsibility for skills development would increase the risk of skills mismatch in the labour market. Under the collective framework, the roles and costs of training and developing work-ready graduates could be shared between the state, HEIs and employers as these investments in training and development produce benefit for the society. The collaboration is illustrated in the graduate education in China where the state, employers and universities established a joint training framework to enhance the graduate profile in the labour market (Tang, Aldhaeebi, Lan, & Bamanger, 2020). The collectivist framework is consistent with Bourdieu's Theory of Practice that locates practices that are underpinned by economic, cultural, and social capitals. Collectivism ends practices that help "perpetuate the power and privilege of the dominant group" (Shan, 2013, p. 919) that produce the problematisations observed in the employment paradox.

9.4 CHALLENGING AND REPLACING THE INTEREST OF STATE, HIGHER EDUCATION INSTITUTIONS AND PROFESSIONAL ACCOUNTING ASSOCIATIONS IN THE SOL REVIEW

Following the challenge to the assumption of individualism, a third challenge is made to the interest of state, HEIs and PAAs in the SOL review. First, the continuing defence of the nexus by the state distorts the skills shortage discourse. The state, in supporting the nexus, enables the discursive practices of HEIs, PAAs and employers to be validated. Second, credential barriers

continue to be created by the PAAs' through the dual profiles of accountant for skilled migration and labour market purposes. The two profiles of accountant continue to subjectify the domestically trained skilled migrants in the labour market to produce poor employment outcomes in the primary labour market and subjugation in the secondary labour market. Third, despite its continued defence of the nexus, HEIs fail to produce work-ready graduates acceptable to the labour market. The lack of accountability explains HEIs' lack of commitment in producing work-ready and linguistic proficient graduates. While skills development in higher education was addressed in accounting reviews (Freeman & Bell, 2010; Hancock et al., 2010; Mathew et al., 1990), skills development is often perceived as a compliance matter, and thus engagement and commitment from HEIs are, at best, minimal (Watty, 2005).

The SOL review produces graduates who are technically competent but lacking in work-ready and language skills. The focus on technical competency is evident in, and reinforced by, the criteria established by PAAs to meet the requirements as accountant for skilled migration purpose, where competencies are defined by subject-matters. The use of academic credentials as a proxy for the occupation accountant on SOL through accreditation by the PAAs frames the skills shortage as a shortage in technical competency; the proxy "operationalises skills in a way that enables skills to be precisely measured" (Attewell, 1990, p. 424). However, this is a simplistic premise ignoring the complexity of skills construction as a "discursive and relational construct that is implicated in the social, cultural and economic organization of work and workers" (Shan, 2013, p. 918). It also ignores the additional requirements of the PAAs to practice as an accountant in the labour market. Consequently, the accounting education and skilled migration nexus produces the domestically trained skilled migrants who are marginalised for their deficiencies in language proficiency and work-ready skills, despite meeting the skilled migration criteria as listed on the SOL.

In addressing the employment paradox, collective efforts between the state, HEIs and PAAs are required. In addition to the collective effort on skills development (see Section 9.3), the state would be required to take a position reflecting credible labour market analysis of the occupation accountant. HEIs would be tasked to meet their obligation to produce graduates with technical competency and linguistic proficiency required for the labour market, and PAAs could educate and assure employers of the competency of the graduates of its accredited programs. While abolishing the accounting education and migration nexus will end the employment paradox problem, it does not address the wider issue of producing graduates fit for labour market purpose. Producing work-ready and linguistic proficient graduates for the labour market is not confined only to international graduates but to do so for all graduates. Similarly, the responsibility to produce work-ready and linguistic proficient graduates should be a collective responsibility between the state, HEI and employer, and so, the roles of these actors will remain critical regardless of the nexus.

A clearly articulated occupation skills set for accounting education and skilled migration establishes two outcomes. First, an accountability framework is established for HEIs to meet their obligation to produce work-ready graduates in exchange for being able to use migration in recruiting international students. Second, it provides HEIs with a clear scope to establish skills development to produce graduates fit for skilled migration and labour market purposes. The approach to skills development is contextualised by economic, social, and cultural factors to produce a suite of skills that are not only adaptable to both technical job requirements but to the social and cultural productivities of firms (Shan, 2013). The approach is consistent with Bourdieu's Theory of Practice in which the practices of individuals are contingent not on one but on all three economic, cultural, and social capitals. Some of the strategies to develop skills may include ensuring English language proficiency develops during study, the development of work experience through work integrated learning (Clarke, 2018; Oliver, 2016) and self-management,

and the development of career building skills through university career management programs (Bridgstock, 2007). English language development is an essential focus for a skills development strategy, and while proficiency can be gained through work integrated learning experience or classroom engagements, a "holistic and systematic, institution-wide approach to English" that includes continuous development and assessment of English proficiency prior to graduation is required (Murray & Hicks, 2016, p. 184).

9.5   CHALLENGING AND REPLACING RACIALISED MODE OF GOVERNANCE

Within the racialised discourses, domestically trained skilled migrant is governed as an intruder and framed as hostile and undesirable. As the racial and language discourses that underpin the intruder profile are dominant and institutionalised, they further confirm firm practices in the labour market in similarly subjectifying domestically trained skilled migrant as undesirable. Discriminative practices go beyond the labour market to affect not only culturally dissimilar migrants but also culturally dissimilar citizens (Callender, Newman, & Holt, 2015; Forrest, Lean, & Dunn, 2016; Kosny, Santos, & Reid, 2017; MacDonald et al., 2016; Shepherd, Delgado, & Paradis, 2018; Tham, Campbell, & Boese, 2016). The racialised mode of governance is problematic because it enables the state to problematise and legitimise the exclusion of international accounting graduates from skilled migration on cultural grounds, and at the same time, to avoid claims of discriminatory practices. If the mode of governance continues, the dominant discourses remain unchallenged, and labour market practices will continue to marginalise the domestically trained skilled migrant through cultural identity.

An alternative for the racialised mode of governance would require a radical change to the existing discourses that privilege the singularism of Anglo-Saxon culture and institutions. Without shifting the mode of governance and discourses to an acceptance of pluralism in multiculturalism, the problematisation and discrimination based on the cultural identity of

domestically trained skilled migrant will continue. Legislating active support for multiculturalism through integration not assimilation would shift the existing institutionalised discourse to one that embraces pluralism in multiculturalism. Legislating multiculturalism is effective as it establishes new norms: "legislation aiming for social change can operate at both instrumental and symbolic levels, thereby changing actual practices or social understandings" (Lim, 2018, p. 48). Multiculturalism goes beyond anti-discrimination laws such that Multiculturalism Act would stipulate that diversity is not an option but a mandate, and the state is required to establish and commit to practices that demonstrate and embrace diversity. The Canadian Multiculturalism Act (1988) plays a significant role in protecting the cultural heritage of Canadians and reducing discrimination (Jakubowic, 2018). The effect of an Australian Multicultural Act could be similarly profound.

> An Australian multicultural Act would achieve a number of goals otherwise widely valued in Australia but restricted for minorities. It would advance equality of opportunity by promoting the best use of our human capital, foregrounding recognition of qualifications and access to education and training. It would recognise the importance of languages other than English as the basis for achieving national excellence in a globalising world. (Jakubowic, 2018, p. 64)

A Multiculturalism Act is a public declaration and support by the state to sustain certain values within the society. Under the Canadian Multiculturalism Act, the Government of Canada is "committed to a policy of multiculturalism designed to preserve and enhance the multicultural heritage of Canadians and equality of opportunity in the economic, social, cultural and political life of Canada" (Hyman, Meinhard, & Shields, 2011, p. 7). Much of the focus of the Canadian multiculturalism Act is on building an inclusive society through the application of social capital. Social capital has been linked to social and economic development and thus, has widespread applications and implications in various aspects of economic, social and cultural policies, such as in immigration policy (Galabuzi & Teelucksingh, 2010; Putnam, 2000). Social capital can be created through a collectivist society (as suggested in Section 9.3 of the chapter) where

individuals, regardless of ethnic background, religion and economic groups strive to achieve common social, economic, and cultural objectives (Parekh et al., 2018; Putnam, 2000). Studies have shown the effectiveness of social capital in building social cohesion in enhancing economic performance and productivity, and social cohesion (Moran & Mallman, 2019; Sardana, Zhu, & van der Veen, 2019; Suseno et al., 2020). Additionally, a national policy is more effective in addressing issues relating to social cohesion instead of piecemeal measures (Beckfield & Krieger, 2009). Potentially, a Multiculturalism Act has the effect of eliminating racism and discrimination of the domestically trained skilled migrant.

Shifting the mode of governance and thus institutionalised discourse, produces cascading effects on community practices. The commitment and support of the state produce an institutionalised discourse that promotes shared identity and a sense of belonging, and embraces diversity as underpinnings for economic, social, cultural, and political activities (Edwards, 2010). The shift in institutionalised discourse would effect a shift in community practices to align with the dominant discourse produced by the Multiculturalism Act. Critically, the discourse produced by the Multiculturalism Act eliminates the discrimination of the domestically trained skilled migrant based on cultural identity by the state's mode of governance and labour market practices. The elimination of the discriminatory practices would enable an uninterrupted transition from the consumer of education export to domestically trained skilled migrant profiles, and thus, withhold the integrity of the education and skilled migration nexus. In this regard, the role of the employers in accepting diversity in the labour market is critical in ensuring the successful transition of these graduates from skilled migration to labour market. Evidence from Canada shows a strong validation and acceptance of domestically trained international graduates in the labour market (Annisette & Trivedi, 2013; Annisette, 2017). The success require a complete shift of recruitment bias to acceptance through first, the removal of the racialised discourse that is prevalent in the labour market, and second, the education of the employers of the quality and competency of

graduates from PAAs' approved courses regardless of race and cultural background. A successful education and skilled migration nexus would similarly end credential closure by the PAAs because of the different profiles of accountant created for skilled migration and market purpose.

9.6   CHAPTER SUMMARY

Four challenges to the problematisations of domestically trained skilled migrant are identified in this chapter: a challenge to accounting education and skilled migration nexus; a challenge to individualism; a challenge to the role of state, HEIs and PAAs in defending the nexus; and a challenge to the racialised mode of governance. The challenge to the accounting education and skilled migration nexus underpins the discursive practices that contribute towards the creation of the employment paradox. As an alternative, actions are needed to address discursive practices of the state in defending the nexus for economic benefits, of firms in discriminating against the domestically trained skilled migrant, of HEIs in failing to commit to, and deliver graduates fit for labour market purpose, and of PAAs in creating credential closure through the profiles of accountant. The discursive practices demonstrate that the actors are equally responsible in creating the employment paradox phenomenon, and they provide the thesis with a second challenge to the assumption of individualism. To address the employment paradox, a collectivist approach through shared responsibility for education, training and skills development by the state, HEIs and employers to address the employment paradox should be encouraged.

The third challenge focuses on the roles of state, HEIs and PAAs in producing practices that perpetuate the problematisation of domestically trained skilled migrant. As a replacement, collectivism suggests that each actor is accountable and responsible for remedying the problem: The state remains neutral in developing and reviewing the SOL; PAAs maintain one profile of accountant for both skilled migration and labour market purposes, articulate an occupational

skills set for accountant as underpinning for SOL instead of occupation alone and educate employers of the competency of the graduates of its accredited programs; HEIs commit to develop linguistic proficiency of the graduates; and the state, HEIs and PAAs collaborate on joint effort in developing work-ready and linguistic proficient graduates. The fourth challenge is made to the racialised mode of governance that profiles the domestically trained skilled migrant as hostile. Subjectification of the domestically trained skilled migrant in the labour market mirrors the intruder profile and results in poor labour market outcomes. A Multiculturalism Act is suggested to shift racialised institutional discourses to reflect acceptance of pluralism in multiculturalism. The shift would promote an end to the racialised mode of governance and labour market discrimination.

CHAPTER TEN: CONCLUSION

10.1 INTRODUCTION

This chapter concludes the WPR analysis by presenting a summary of the analyses and an overall response to the research question, *How does policy problematisation contribute to the employment paradox for international accounting graduates?* Despite a shortage of accountants, a surplus of graduate accountants exists. In conducting the WPR analysis, the research applies the policy as discourse approach to policy analysis and uses Bacchi's (2009) What's the problem represented to be? (WPR) methodology in examining problematisations in skilled migration policy texts.

As the skills shortage in the occupation accountant reduced in the labour market but remained on the SOL, the domestically trained skilled migrant became increasingly undesirable and viewed as responsible for his/her own deficiencies. Conferring individual blame onto the graduates allows the state, HEIs and PAAs to support the 'shortage' of accountants through the SOL and continue the accounting education and skilled migration nexus. Ignoring the surplus of accounting graduates and defending the continuation of the nexus maintains important revenues for the HEIs, the PAAs and the state. Continuing to include the occupation accountant on the SOL primarily for the financial and economic interests of these actors along with the silencing of practices of these actors entrench the employment paradox for international accounting graduates. The practices of the SOL actors include: a higher education funding model that relies on markets of fee-paying students; the failure of HEIs to produce employable graduates; the existence of credential barriers to employment as an accountant for international graduates; and racially discriminatory recruitment practices by accounting employers. Together, these practices ensure international accounting graduates are largely excluded from gaining access to employment as accountants and have instead relegated them to secondary labour markets and ethnic enclaves.

Challenges are made to the discourses and discursive practices, and suggested alternatives aim to address shortcomings in the nexus and to account for collective responsibilities in addressing the employment paradox.

The thesis, in addressing the key research question, concludes that the employment paradox of international accounting graduates exists as a policy ploy to support the neoliberalist state policy toward higher education and export industries through the accounting education and skilled migration nexus. Defending the nexus, similarly, provides financial and economic benefits to the HEIs and PAAs. The nexus and discursive practices of the state, HEIs, PAAs and firms in the labour market perpetuate the employment paradox of international accounting graduates. The chapter proceeds with a summary of the research findings and conclusions followed by the researcher's self-analysis through reflexivity. The final three sections include the research limitations, suggestions for future research and the contributions of the research to literature, policy and practice.

10.2   RESPONSE TO KEY RESEARCH QUESTION

The research is based on the premise of interpretation and meaning making functionality and rejects the value neutrality and objectivity of policy text. Specifically, it draws on a discursive approach and governmentality of post-structuralism in contesting problematisation as presented in skilled migration policy text. Applying a policy as discourse approach in analysing policy text, the thesis addresses the following key research question, *How does policy problematisation contribute to the employment paradox for international accounting graduates?* The WPR analyses suggest that despite evidence that a skills shortage does not exist, at least for migrant graduates with Australian accounting degrees, the nexus and practices of the SOL actors continue to dominate because of their financial and economic interests in defending the nexus. The employment paradox is further created by the following practices: the HEIs funding model, the

failure of HEIs in language and skills development, credential barriers created by PAAs to restrict the transition from domestically trained skilled migrants to accountants, and discriminatory practices by employers. Together, these practices create and sustain the paradox through problematising international accounting graduates.

The WPR analysis begins with WPR Question One (What is the problem represented to be?) in examining problematisation in skilled migration policy texts. The problematisation identifies two people categories: consumer as education export; and domestically trained skilled migrant; and four problematisations: deficiencies in language and work experience/work ready skills; inappropriate motivation; cultural incompatibility; and competition for domestic jobs. The international accounting graduates are problematised in the domestically trained skilled migrant category and thus, not fit for labour market purposes. The category is further framed as hostile as it competes for domestic jobs. Prior to 2009 when the skills shortage lessened, along with the consumer of education export, it was a desirable and unproblematic people category. While the consumer of education export continues as a desirable category, the domestically trained skilled migrant became increasingly problematised.

Following problematisations in WPR Question One, the analysis continues with WPR Question Two (What presuppositions or assumptions underlie this representation of the 'problem'?) in examining the underlying assumptions that legitimise problem representations. Two assumptions are identified: the neoliberal assumptions of individualism and the free market that justify the consumer as education export; and post-multiculturalism discourses that problematise the domestically trained skilled migrant profile. The neoliberal assumptions underpin the need to maintain a profitable international education sector on which both the state and HEIs have become dependent. The first part of WPR Question Six (How/Where has this representation of the 'problem' been produced, disseminated, and defended?) is posed within

WPR Question Two to examine the mode of governance of the state in multiculturalism policy texts. Under a racialised mode of governance, the domestically trained skilled migrant is profiled as intruder. As the intruder profile is a construct of a discourse of status, it enables the state to similarly problematise the domestically trained skilled migrants in skilled migration policy

As discourses are knowledge frameworks constructed historically, a genealogical analysis of the discourses is employed to address WPR Question Three (How has this representation of the 'problem' come about?). The liberalisation of Australian higher education sector in the late 1980s was based on neoliberalist ideals of free market and individualism. The massification of higher education created dependency on revenue from international student fees to offset the decline in public funding. The accounting discipline accounts for more than 50 percent of international students in Australian business school and business schools account for more than 50 percent of international student enrolments (CPA Australia, 2015). Additionally, the accounting education and skilled migration nexus is a neoliberal construct in supporting the international education export industry as it enables economic revenue to be generated so reducing reliance on government funding. The state's racialised mode of governance has its origin in the White Australia immigration policy. Since the abolition of the White Australia policy, racialised discourses continue to problematise domestically trained skilled migrant but not the consumer of education export.

Practices that have the effect of entrenching problematisation but are silenced are examined in WPR Question Four (What is left unproblematic in this problem representation? Where are the silences?) where unproblematised or silenced practices that discursively entrench the problematisation of the domestically trained skilled migrant are identified. The first silence is the accounting education and skilled migration nexus because it is a significant inducement for international accounting graduates to study in Australia. Defending the continuation of the nexus

are the PAAs and HEIs that need to protect their revenue streams. Similarly, in formalising the nexus through SOL, the state is seen to be protecting the international education export industry, third largest export in Australia. Other silences uncovered include a higher education funding model that relies on markets of fee-paying students, the failure of HEIs to develop necessary skills, additional credential barriers created by PAAs restricting the transition from domestically trained skilled migrants to accountants fit for labour market, and discriminatory labour market practice.

Problematisations produce subject positions and policy subjects experience lived effects from subjectification. WPR Question Five (What effects are produced by this representation of the 'problem'?) examines the subjectification of the domestically trained skilled migrant in the labour market, higher education, and by PAAs, subjectifications that ultimately produce poor labour market outcomes for the graduates. These migrants are driven to find employment in secondary or ethnic labour markets with consequences that largely entrench their subject positions, economically and socially, and have the effect of perpetuating migrant stereotypes.

Part two of WPR Question Six (How could the problem representation be questioned, disrupted, and replaced?) challenges the discourses and practices that entrench problematisation and offers alternatives. Four challenges and replacements are identified: a challenge to accounting education and skilled migration nexus; a challenge to individualism; a challenge to the role of state, HEIs and PAAs in the SOL review in defending the nexus; and a challenge to the racialised mode of governance. The alternatives aim to address shortcomings of the nexus by removing the discursive practices of labour market firms, HEIs and PAAs and urge collective responsibility in addressing the employment paradox.

The employment paradox of international accounting graduates continues to exist because

of the continued existence of the accounting education and skilled migration nexus. The continuing defence of the nexus silences other practices that produce effects that entrench the problematisations of domestically trained skilled migrants. The nexus and state-enabled practices perpetuate the employment paradox of international accounting graduates. The following sub-section summarises each of the key conclusions.

10.2.1 Accounting Education and Skilled Migration Nexus

The accounting education and skilled migration nexus is the elephant in the room in debates on the employment paradox of international accounting graduates. The nexus continues despite labour market analysis showing shortages do not exist in the occupation accountant, at least in entry level and general accounting positions. The nexus continues to exist for several reasons: it underpins a lucrative international education export worth $34 billion in 2018 (Tehan, 2019); international student fee accounts for an average of 20 percent of universities' revenue (TEQSA, 2018); and it provides employment for 8.2 percent of the higher education workforce (Australian Bureau of Statistics, 2017). The nexus is worth billions of dollars, and its continuation suggests it is too big to let fail. Built on a contestable skills shortage discourse, the nexus continues to fuel the inclusion of a transition of consumer of education export to domestically trained skilled migrant. However, even among those international accounting graduates who successfully transition and receive a work visa, they face a hostile labour market that discriminates and devalues the graduates to produce poor employment outcomes that further fuel debates framing the graduates as the problem. Meanwhile, the nexus and the role of the state, HEIs, PAAs and labour market, in enabling the nexus, are largely absent from the debate.

10.2.2 The State

The state plays a major role in the continuing existence of the nexus and the employment paradox. Its defence of the accounting education and skilled migration nexus enables

questionable practices by HEIs, PAAs and labour market to be silenced. Furthermore, through its post-multiculturalism policies, it establishes a dominant racialised discourse that champions an Anglo-Saxon cultural identity and institutions. Cultural incompatibility is a threat, and the domestically trained skilled migrant is profiled as intruder. Therefore, the domestically trained skilled migrant is problematised and the racialised mode of governance allows employing firms to discriminate against the domestically trained skilled migrants in the labour market.

Paradoxically, the state continues to defend the accounting education and skilled migration nexus as an incentive to promote the transition from the consumer of education export to domestically trained skilled migrant despite surplus of domestically trained skilled migrants in the accounting labour market. What appear to be paradoxical practices are perhaps strategic. As the nexus is a neoliberal construct, the state is driven to protect a major export industry and avoid increases in public funding to HEIs, and so encourages the consumer of education export profile. However, the intruder profile is equally important in the state's strategy. It serves political purposes in perpetuating a racialised discourse and entrenching post-multiculturalism. In paradoxically profiling the international accounting graduates, the practices become strategically sound as they yield economic, social/cultural, and political benefits for the state. The state pursues these benefits through its practices at the expense of international accounting graduates while concurrently encouraging practices by HEIs, PAAs and firms that entrench the problematisation and perpetuate the employment paradox of international accounting graduates.

10.2.3 Higher Education Institutions

Dependency by HEIs on revenue from international students' fees explains the HEIs' defence of the nexus. In defending the nexus, HEIs commit to producing graduates fit for labour market purposes. The employment paradox, however, suggests otherwise. The problem is because an accountability framework to produce work-ready graduates is lacking. Rejection of

domestically trained skilled migrants in the labour market is sometimes seen as a rejection of the quality of graduates produced by the HEIs although this appears to apply only to international graduates and not domestic graduates. The quality of graduates is frequently debated in terms of skills and linguistic deficiencies but mainly framed as a graduate problem consistent with the framing of the problem in policy texts. Through the nexus and problematisation of domestically trained skilled migrant, HEIs silence their own failure to produce work-ready and linguistically proficient graduates.

10.2.4 Labour Market Firms

Firms in the labour market are responsible for the poor employment outcomes of international accounting graduates. Their practices mirror the racialised mode of governance, and consequently, domestically trained skilled migrants are marginalised. Through the problematisation of the domestically trained skilled migrant, the state is complicit by silencing discriminatory labour market practices. Similarly, labour market practices are frequently unproblematised in the employment paradox debates. The general absence by firms in the SOL process reflects a position of indifference to supply driven migration as alternative recruitment systems are available such as the Temporary Skills Shortage visa 482 or employer nomination visa schemes. The indifference toward supply driven migration helps explain the discriminatory practices against domestically trained skilled migrant and the PAAs' lack of engagement with the employers to promote the domestically trained skilled migrants (Chew, 2019).

10.2.5 Professional Accounting Associations

The role of the PAAs in defending the nexus is problematic in two ways. First, by defending the nexus and through its position as skills assessor for migration purpose, it endorses the supply of skilled migrants as fit for labour market purpose. However, evidence suggests this is not the case. On the contrary, the PAAs construct two vastly different profiles for accountant,

thereby creating credential closure that restricts the transition of domestically trained skilled migrant from being accountant for skilled migration purposes to accountant acceptable to the labour market. Compounding the problem is the PAAs' lack of engagement with the employers in the labour market in promoting the employment of international graduates and other skilled migrants on temporary visa (Chew, 2019). Second, the rejection of the skills supplied by the nexus and the availability of other migration pathways for skills recruitment for firms highlight the irrelevance of the PAAs position on the SOL to the accounting labour market. This irrelevance undermines their argument in defending the nexus for the accounting labour market.

10.2.6 Implication of the Employment Paradox

The effect of the employment paradox is multi-faceted. In the short-term, the SOL actors who defend the nexus for financial and economic reasons might continue to derive benefits from the continuation of the nexus and the employment paradox. The continuing influx of international students benefits the HEIs as it increases the revenue from international students' fees. PAAs, similarly, maintain revenue streams through increases in migration assessments, and professional education and membership fees. The state benefits from productivity growth from international education exports, an increase in taxation revenue from the private higher education sector, while being able to reduce its investment in higher education.

In the longer-term, however, the effects are less positive. The shift towards demand driven migration continues to diminish the effectiveness of the accounting education and skilled migration nexus rendering the pathway towards securing a permanent resident visa, restrictive and unattractive. The affected international graduates might consider poor labour market outcomes as unattractive propositions and a poor return on their education investment in Australia. Through personal networks in Australia and abroad, their experiences are shared and are likely to adversely inform the decisions of potential students. Seen as a poor outcome for their

investment in Australian education, it would likely deter potential international accounting students from coming to Australia. The international education sector would see a significant reduction in international accounting students, thus jeopardising the international education export. The revenue for HEIs would fall in equal measure potentially necessitating cuts in student enrolment, staffing numbers, programs, or courses, and/or investments in learning and teaching, and research initiatives. Pressure would mount on the state to replace the lost revenue, a situation similarly reflected in the current Covid-19 pandemic.

10.3   REFLEXIVITY: A SELF-ANALYSIS EXERCISE

At the completion of WPR analysis, the researcher is required to conduct a reflexivity analysis. Reflexivity requires the researcher to apply the WPR analysis to the researcher's own problem representation because the researcher is a product of subjectification and "at least in part shaped through the problem representations we are trying to analyse" (Bacchi, 2009, p. 9). Consequently, WPR analysis reflects the researcher's subject position within the problem representations as the researcher "make sense of the social world from this standpoint" (Bacchi, 2009, p. 16).

As a Malaysian-born Australian citizen, I have lived in Australia for 20 years. I benefited from a generous skilled migration program in the early years when the consumer of education export and domestically trained skilled migrant people categories were both desirable constructs, and the transition from the former to the latter was encouraged. However, the transition into the labour market was problematic. On my initial engagement with the Australian labour market, I discerned the practices of the primary labour market firms as hostile towards non-Anglo-Saxons. Consequently, for the first few months as a domestically trained skilled migrant, I was employed in the secondary labour market. Although the ill-effects of the subject position within the labour market were brief, the impacts were pervasive and long lasting. As I progress in my own chosen

career path within the primary labour market, I continue to intermittently relive and frame labour market outcomes from the subject position I experienced early in my Australian career. In writing this thesis, I am constantly aware of the influence of my own experience in the interrogating and uncovering of silences within policy texts. The reflexivity exercise within the WPR analysis certainly assisted in moderating the effect. Nonetheless, I acknowledge that the subject position I occupy and the effects emanating from the subject position may inevitably restrict my consideration beyond the identified racialised assumption that underpins policy texts and labour market practices. While this has the effect of potentially limiting the construct and narrative of the research and analysis, it also allows natural understanding. To overcome the bias, I am constantly reminded of the need to be objective in framing the research problem and assumptions, literature review, data collection and data analyses.

In challenging and suggesting replacement discourses underpinning the state's practices, it might be implied that I trivialise the problematisations and reforms offered in policy text. Similarly, I risk being perceived as treating the problematisations within policy texts as spurious or that they do not exist. As I have personally experienced the hostility of labour market towards non-Anglo-Saxon migrants, there is the possibility of enthusiasm on my part in framing the problem from a cultural and racial lens and consequently, trivialising the real issue problematised in policy text, and downplaying the role and responsibility of international accounting graduates. The cultural make-up of most international accounting graduates lends itself to the need, under the WPR methodology, to examine the impact of culturalism as a potential construct in the employment paradox phenomenon. Studies on culturalism or cultural racism in the education sector support the problematisation from a cultural identity framework (Ryan, 2016; Kumaradivelu, 2016; Song & McCarthy, 2018).

The challenge to the neoliberalist framework of individualism highlights and

acknowledges that the employment paradox phenomenon is a cultural, social and economic construct, and numerous prominent actors are equally as responsible in producing, entrenching and perpetuating the problematisations of domestically trained skilled migrants. In challenging individualism, however, I do not negate the individualistic responsibility of domestically trained skilled migrants nor do I attempt to defend them for the problematisations do have validity. The deficiencies in language skills and work-ready skills are well known, and I do not dispute these deficiencies in skills. The challenge to the neoliberalist framework of individualism is neither a suggestion to disregard the deficiencies of the domestically trained skilled migrant nor to downplay their role played in the employment paradox phenomenon. However, the danger in shifting the blame away from domestically trained skilled migrant by problematising, for example, discriminative labour market practices or failure of HEIs to inculcate language and desirable work-ready skills, is manifested in the distortion of the narrative of the employment paradox problem similar to the current distortion through unproblematisation. Unless labour market outcomes improve, any suggestion to unproblematise domestically trained skilled migrants risks perpetuating the problem, and the deficiencies will continue to harm international accounting graduates.

The replacement discourses similarly suffer from the effect of unproblematisation, where relevant issues are silenced and not interrogated. The criticism of the existing problematisations silences other issues. For example, in problematising HEIs for failing in developing skills, I silenced the roles of the family or community in skills development, and students' lack of agency and/or motivation for self-improvement. Other potential silences include the following: the failure of the state in diversifying investment in the economy, increasing efficiency in the labour market or growth in less labour intensive sectors; skills shortages within vocational or trade related occupations instead of white-collar occupations; and intent of international accounting graduates in securing skilled visas as a stepping stone to an alternative non-accounting career

pathways. Similarly, the focus on cultural racism within existing discourses silences the ill-treatment and labour market mobility of skilled migrants within ethnic labour markets. As the discourse of cultural racism does not apply to the ethnic enclave, it unproblematises the practices of firms in ethnic labour markets. Underpayment of wages, or wage theft, and other exploitations continue within ethnic employment networks (Gold, 2005; Lee, 2019). Furthermore, the focus on cultural racism silences poor skills development within ethnic enclaves that hampers transition to primary labour market. Consequently, domestically trained skilled migrants continue to experience harmful effects from unproblematised ethnic enclaves' practices.

The suggestion to legislate for positive multiculturalism to replace the existing non-binding post-multiculturalism is unlikely to completely resolve the cultural racism underpinning economic and social contracts in the general Australian community. Even if the intent to shift patterns of behaviours is genuine, it is not a short-term endeavour as modification of behaviour or social practices is a time-dependent process. Critically too, it is likely that there will be pockets of resistance to changing deeply embedded cultural norms and values. The Canadian experience provides a valuable insight into the potential problematisation of Australia's Multiculturalism Act. For example, in addition to claims of ethnic vote buying as a means to perpetuate the power of English Canadian elites, it has the effect of unproblematising the "needs of minority groups, namely equal opportunities for employment, housing, education, and access to social services" (Wayland, 1997, p. 48). Similarly, the focus on individual behaviour or practices as a measure of discrimination potentially silences the institutional discrimination that produces divisive outcome and harm to the migrants (Kirova, 2008). The enactment of a Multiculturalism Act does not absolve the state from its discriminative practices. Rather, it highlights the role of the state as a non-neutral actor, and as such, any move to eradicate discriminative practices requires commitment and support from the state.

The suggested alternative discourses should be analysed collectively. A collective framework where accountability and responsibility are shared and acknowledged, and the commitment and support from the state through the legislation of multiculturalism are likely to shifts norms and values at all levels of community. Similarly, deconstructing the skilled shortage discourse to focus on skills instead of occupations is likely to address the issue of shortages more effectively. These discourses are likely to produce practices and behaviour that acknowledge and accept economic, social and cultural diversities within the community at large but, critically, within the framework of skilled migration and labour market.

10.4   RESEARCH LIMITATIONS

This section addresses potential limitations of the research. Despite the robustness of the theoretical framework, and the methodology used as underpinnings for the research, these limitations must be considered. A major limitation relates to potential bias due to a subject position previously occupied by the researcher as reflected in Section 10.3. The researcher addresses this limitation by adopting an objective research position and having an unbiased mind in executing the research and analyses. Two other limitations identified are the scope of research and the focus of policy analysis.

First, the scope of the research is limited to archival documents and does not include data collection for primary research. Due to limitations of time and resources, the research did not collect primary data from the state, employing firms, HEIs, PAAs, nor international accounting graduates to provide their perspectives on the problematisations, subjectifications and lived effects. While the document was appropriate as a basis for this research, the collection of primary data would have expanded the research and given voice to the actors involved in the employment paradox. The voice of media organisations is similarly excluded. The research acknowledges the importance of the media organisations in both producing, disseminating, and defending, or

resisting and opposing problem representations. The media has a major influence on social, cultural, economic, and political discourses in Australia (Gans & Leigh, 2012; Hanusch, 2013; McKnight, 2010), its role in defending discourses is explored in numerous studies on media discourse on Australian immigration. These include the following: the effects of media discourse on refugees (MacDonald, 2017); migrant identity and racism (Teo, 2000; Windle, 2008); media representation of asylum seekers (Gale, 2004; McKay, Thomas, & Blood, 2011; Pickering, 2001); Muslims and Islam (Quayle & Sonn, 2009); and international students (Haugh, 2008; Robertson, 2011). Another limitation in the scope is the specific focus on accounting on the SOL. Although the category of accountant has been the largest source of domestically trained skilled migrants, it would be fruitful to compare with other occupations on the SOL.

Second, the policy as discourse approach to policy analysis is problematic for readers seeking policy solutions. Although the strength of the approach is clear, its strengths are also a shortcoming because the method does not assess policy for its effectiveness in addressing the employment paradox problem. The approach itself is problematised as a limitation. The approach to policy analysis does not provide a resolution to readers of the thesis who are looking for an assessment of policy effectiveness and suggested solutions. Instead, it provides a framework of discursive practices from which the reader gains insights into how the problematisations come into being. The approach fits with the focus of the thesis in analysing policy discourse rather than the policy itself, and as such, is appropriate.

10.5   FUTURE RESEARCH DIRECTIONS

To address a limitation of the research, the scope of future research could be expanded beyond the focus on the state actor and beyond accountancy. The inclusion of voices from firms in the labour market, HEIs, PAAs and international accounting graduates would increase the richness of collected data and allow greater insight into the rationales behind the position of the

various actors. For example, a first-hand account of subjectification and lived effects of international accounting graduates would add authenticity to the research. Similarly, a better understanding of how and why firms recruit may provide a different perspective on the subjectification effects and could be contrasted with the subject positions created through Bourdieu's Theory of Practice. Significant also would be the inclusion of the role of media organisations in framing the problem. With the 2017 reform in the media ownership law, consolidation of media ownership through mergers and acquisitions has created large media conglomerates that could serve to amplify the influences on policy making (Hawthorne, 2017). Additionally, media coverage on the political, social, and economic aspects of immigration, employment and infrastructure provides a generous and rich source of data to frame the employment paradox phenomenon and create new space for debating the employment paradox of international accounting graduates. A focus on other occupations on the SOL would allow comparisons on all aspects covered in this research, most especially whether the employment paradox applies to other occupations, especially in regard to the additional credential barriers and recruitment practices.

The WPR analysis identifies key roles played by HEIs in entrenching problematisations of domestically trained skilled migrants. The HEIs' lack of commitment in skills development, especially language proficiency, was framed as problematic and thus challenged. As the role of HEIs is significant, its commitment to language and skills development requires further examination to determine if establishing an accountability framework that provides clarity to HEIs as to their scope of responsibility in developing graduates, would address their problematisation. However, when reflecting on the thesis' own problematisation of HEIs, the question arises of whether HEIs should be solely responsible for skills development. This question prompts the examination of the role of actors other than HEIs who may be equally responsible for skills development but are silenced in the problematisation of HEIs. Among these

actors are the accountancy firms and those who contribute to social capital such as students'

personal network of families and friends, primary and secondary educations, and environmental

factors. Therefore, further research on accountability and responsibility for skills development is

needed.

10.6   RESEARCH CONTRIBUTIONS

The research findings are relevant to literature on accounting education, migration and

the employment paradox as they open debate and demonstrate the versatility of the WPR

methodology. Additionally, they have real policy implications in not just skilled migration, but

in higher education, labour market, and race-relations policies.

10.6.1 Contribution to Theory and Method

The research contributes to the literature in three ways: the focus on the role of state actor

in policy presentation; the effectiveness and versatility of WPR methodology; and the practices

of other actors that contribute to the employment paradox. First, the analysis of the policy texts

and the role of the state and policy identifies practices that continue to problematise international

accounting graduates. These practices extend the employment paradox debate beyond the

fragmented focus on the deficits of graduates as the source of the problem, to policy

problematisations that leads to the outcome as reflected in the employment paradox. The thesis

finds that the state is not a neutral actor in policy making and for its role in defending the nexus,

it is part of the problem, not the solution. This is a novel finding that extends the literature

attributing the problem to international accounting graduates. Second, the research makes an

important contribution by extending the application of WPR as a methodology to analyse policy

texts in context of the employment paradox. It confirms the effectiveness of the methodology in

guiding policy analysis. The six-question framework guides analysis but without being

prescriptive thus allowing the researcher flexibility within a given scope of analysis. Greater use

of the WPR methodology would aid in uncovering the worrying silences and problematisations in policy texts across multiple issues. Third, the research contributes to the accounting education literature by moving the debate way from the deficit model of understanding the employment paradox. Similarly, it contributes to the higher education literature in showing the perverse outcomes of a neoliberal funding model, and to policy analysis literature in not assessing the efficacy of policy but the role of policy in problem creation.

10.6.2 Contribution to Policy and Practice

The nexus and the discursive practices that perpetuate problematisations in policy texts potentially hold the key to developing solutions for the employment paradox. The challenges to the nexus and practices provide avenues to explore policy solutions that do not simply involve the removal of the domestically trained skilled migrant from access to skilled migration. Development of solutions would require a multi-faceted and integrated approach that acknowledges the nexus and practices of the actors within the discursive framework as problematic. The removal of the accounting education and skilled migration nexus is a solution that would end the employment paradox. However, as the economic benefits derived from the nexus are too large to ignore, the nexus will likely remain. A solution framework would need to primarily address the shortcomings of the nexus as the root of the problem that enables the discursive practices to be established. The solution framework would re-establish the skills shortage discourse to reflect credible labour market analysis, remove the lobbying effect of vested interests, and link skills shortage to occupational skills instead of occupation alone on SOL. Based on the occupational skills on SOL, the higher education quality framework could take a more positive and supportive policy stance on multiculturalism. The policy solution does not only affect immigration but has wider policy implications for higher education, the labour market, and race-relations in Australia.

REFERENCES

Abbott, M., & Doucouliagos, C. (2003). *The changing structure of higher education in Australia, 1949-2003* [School Working Papers – Series 2003 (SWP2003/07)]. Retrieved from Deakin University website: https://www.deakin.edu.au/__data/assets/pdf_file/0006/402594/swp2003_07.pdf

Acemoglu, D., & Autor, D. (2009). *Lectures in Labour Economics* [Lecture notes]. Retrieved from MIT website: https://economics.mit.edu/files/4689

Acemoglu, D., & Pischke, J. (1998). Why do firms train? Theory and evidence. *Quarterly Journal of Economics, 113*(1), 79-119. doi:10.1162/003355398555531

Agger, B. (1991). Critical theory, poststructuralism, postmodernism: Their sociological relevance. *Annual Review of Sociology, 17*(1), 105-131. Retrieved from: https://www.jstor.org/stable/2083337

Ahluwalia, P., & McCarthy, G. (1998). 'Political Correctness': Pauline Hanson and the construction of Australian identity. *Australian Journal of Public Administration, 57*(3), 79–85. doi:10.1111/j.1467-8500.1998.tb01283.x

Ahmad, N., & French, J. (2011). Decomposing the relationship between human capital and GDP: An empirical analysis of Bangladesh. *The Journal of Developing Areas, 44*(2), 127-142. Retrieved from www.jstor.org/stable/23215244

AHRC. (2016). *Leading for Change: A blueprint for cultural diversity and inclusive leadership*, July 2016 [Blueprint]. Retrieved from https://www.humanrights.gov.au/our-work/race-discrimination/publications/leading-change-blueprint-cultural-diversity-and-inclusive

AHRC. (2018). *Leading for Change: A blueprint for cultural diversity and inclusive leadership Revisited (2018)* [Blueprint]. Retrieved from https://www.humanrights.gov.au/our-work/race-discrimination/publications/leading-change-blueprint-cultural-diversity-and-inclusiv-0

Alexander, S. A., & Coveney, J. (2013). A critical discourse analysis of Canadian and Australian public health recommendations promoting physical activity to children. *Health Sociology Review, 22*(4): 353-64. doi:10.5172/hesr.2013.22.4.353

Anderson, R., Reynolds, R., Schallert, D., & Goetz, E. (1977). Framework for comprehending discourse. *American Educational Research Journal, 14*(4), 367-381. doi:10.3102/00028312014004367

Anderson, S., & Berglund, K. (2012). Innovative policies? Entrepreneurship and innovation policy from a Gender perspective. In S. Anderson, K. Berglund, E. Gunnarsson, & E. Sundin (Eds.), *Promoting innovation: Policies, practises and procedures* (pp. 21-24) [VINNOVA Report VR 2012.08]. Stockholm, Sweden: VINNOVA. Retrieved from https://www.su.se/polopoly_fs/1.344344.1504097185!/menu/standard/file/Promoting%20innovation.pdf

Andrews, S., Bare, L., Bentley, P., Geodegebuure, L., Pugsley, C., & Rance, B. (2016). Contingent academic employment in Australian universities. Retrieved from University of Melbourne website: https://melbourne-cshe.unimelb.edu.au/__data/assets/pdf_file/0009/2564262/2016-contingent-academic-employment-in-australian-universities-updatedapr16.pdf

Anheier, H., Gerhards, J., & Romo, F. (1995). Forms of capital and social structure in cultural fields: Examining Bourdieu's social topography. *American Journal of Sociology, 100*(4), 859-903. Retrieved from https://www.jstor.org/stable/2782154

Annisette, M. (2011, July). *Globalization, conflicting logics and the underemployment of Indian Chartered Accountants in Canada*. Paper presented to the Critical Perspectives on Accounting Conference, Clearwater Beach, Florida.

Annisette, M. (2017). Discourse of the professions: The making, normalising and taming of Ontario's "foreign-trained accountant". *Accounting, Organisations and Society, 60*, 37-61. doi:10.1016/j.aos.2017.06.006

Annisette, M., & Trivedi, V. (2013). Globalisation, paradox and the (un)making of identities: Immigrant chartered accountants of India in Canada. *Accounting, Organisations and Society, 38*(1), 1–9. doi:10.1016/j.aos.2012.08.004

Anthias, F. (2007), Ethnic ties: Social capital and the question of mobilizability. *The Sociological Review, 55*(4), 788–805. doi:10.1111/j.1467-954X.2007.00752.x

Applied Economics. (2017). The potential impact of a removal of accountants from the Australian Government's medium to long-term skilled occupations list. Retrieved from http://www.appliedeconomics.com.au/pubs/pdf/2015%20Applied%20Economics%20Market%20for%20Accountants%20and%20the%20SOL.pdf

Arkoudis, S., Hawthorne, L., Baik, C., Hawthorne, G., O'Loughlin, K., Leach, D., & Bexley, E. (2009). *The impact of English language proficiency and workplace readiness on the employment outcomes of tertiary international students* [Report]. Retrieved from Department of Education website: https://internationaleducation.gov.au/research/Publications/Documents/ELP_Full_Report.pdf

Arthur, N., & Flynn, S. (2011). Career development influences of international students who pursue permanent immigration to Canada. *International Journal of Education and Vocational Guidance, 11*(3), 221-237. doi:10.1007/s10775-011-9212-5

Ashkanasy, N. (2002). Leadership in the Asian century: Lessons from GLOBE. *International Journal of Organisational Behaviour, 5*(3), 150-163.

Attewell, P. (1990). What is skill? *Work and Occupations, 17*(4), 422-448. doi:10.1177/0730888490017004003

Aubusson, P. (2002). Using metaphor to make sense and build theory in qualitative analysis. *The Qualitative Report, 7*(4), 1-14. Retrieved from https://nsuworks.nova.edu/tqr/vol7/iss4/1

Australian Bureau of Statistic. (2017). *Labour Force, Australia, Detailed, Quarterly - Table 04. Employed persons by Industry division of main job (ANZSIC) - Trend, Seasonally adjusted, and Original* (No. 6291.0.55.003). Retrieved from http://www.abs.gov.au/

Australian Bureau of Statistics. (2018a). *Census of Population and Housing: Community Profile, DataPack and TableBuilder Templates, Australia, 2016* (No. 2079.0). Retrieved from http://www.abs.gov.au/

Australian Bureau of Statistics. (2018b). *Australian and New Zealand Standard Classification of Occupations, 2013, Version 1.2* (No. 1220.0). Retrieved from http://www.abs.gov.au/

Aycan, Z., Kanungo, R., & Sinha, J. (1999). Organizational culture and human resource management practices: The model of culture fit. *Journal of Cross-Cultural Psychology, 30*(4), 501–526. doi:10.1177/0022022199030004006

Baas, M. (2006). Students of migration: Indian overseas students and the question of permanent residency. *People and Place, 14*(1), 9-24. Retrieved from The Australian Population Research Institute website:

https://tapri.org.au/wp-content/uploads/2016/02/v14n1_2baas.pdf

Baas, M. (2007). The language of migration: The education industry versus the migration industry. *People and Place, 15*(2), 49-60. Retrieved from The Australian Population Research Institute website:

https://tapri.org.au/wp-content/uploads/2016/02/v15n2_5baas.pdf

Bacchi, C. (2000). Policy as discourse: What does it mean? Where does it get us? *Discourse: Studies in the Cultural Politics of Education, 21*(1), 45-57. doi:10.1080/01596300050005493

Bacchi, C. (2009). *Analysing Policy: What's the Problem Represented to Be?* Frenchs Forest, N.S.W: Pearson.

Bacchi, C. (2012a). Why study problematizations? Making politics visible. *Open Journal of Political Science, 2*(1), 1-8. doi:10.4236/ojps.2012.21001

Bacchi, C. (2012b). 'Introducing the 'What's the problem represented to be?' approach. In A. Bletsas and C. Beasley (Eds), *Engaging with Carol Bacchi: Strategic interventions and exchanges* (pp. 21-24). Adelaide, S.A.: University of Adelaide Press.

Bacchi, C., & Bonham, J. (2014). Reclaiming discursive practices as an analytic focus: Political implications. *Foucault Studies, 17*, 173-192. doi:10.22439/fs.v0i17.4298

Bacchi, C., & Goodwin, S. (2016). *Post-structural policy analysis*. New York, NY: Palgrave Macmillan.

Bae, S., & Patterson, L. (2014). Comparison and Implications of human capital theory at the individual, organisation and country levels. *Journal of Organizational Culture, Communications and Conflict, 18*(1), 11-28.

Baert, S., Cockx, B., Gheyle, N., & Vandamme, C. (2015). Is there less discrimination in occupations where recruitment is difficult? *Industrial and Labour Relations Review, 68*(3), 467-500. doi:10.1177/0019793915570873

Bailly, F. (2008). The role of employers' beliefs in the evaluation of educational output. *The Journal of Socio-Economics, 37*(3), 959-968. doi:10.1016/j.socec.2006.12.083

Ball, S. (1990) *Politics and policy-making in education: Explorations in policy sociology*. London, England: Routledge.

Ball, S. (1993). What is policy? Texts, trajectories and toolboxes. *Discourse, 13*(2), 9–17. doi:10.1080/0159630930130203

Balwanz, D., & Ngcwangu, S. (2016). Seven problems with the 'scarce skills' discourse in South Africa. *South African Journal of Higher Education, 30*(2), 31-52.

doi:10.20853/30-2-608

Barnes, T., Humphrys, E., & Pusey, M. (2018). From economic rationalism to global neoliberalism? Marking 25 years since economic rationalism in Canberra. *Journal of Sociology, 54*(1), 3-11. doi:10.1177/1440783318759082

Barney, J. (1986). Organisation culture: Can it be a source of sustained competitive advantage? *The Academy of Management Review, 11*(3), 656-665. Retrieved from http://www.jstor.org/stable/258317

Barrie, S. (2004). A research-based approach to generic graduate attributes policy. *Higher Education Research and Development, 23*(3), 261–275. doi:10.1080/0729436042000235391

Bastian, S., & Coveney, J. (2013). The responsibilisation of food security: what is the problem represented to be? *Health Sociology Review, 22*(2), 162-73. doi:10.5172/hesr.2013.22.2.162

Bath, D., Smith, C., Stein, S., & Swann, R. (2004). Beyond mapping and embedding graduate attributes: Bringing together quality assurance and action learning to create a validated and living curriculum. *Higher Education Research & Development, 23*(3), 313-328. doi:10.1080/0729436042000235427

Bauder, H. (2003). 'Brain Abuse', or the devaluation of immigrant labour in Canada. *Antipode, 35*(4), 699-717. doi:10.1046/j.1467-8330.2003.00346.x

Bauder, H. (2005). Habitus, rules of the labour market and employment strategies of immigrants in Vancouver, Canada. *Social and Cultural Geography, 6*(1), 81-97. doi:10.1080/1464936052000335982

Bauder, H. (2006). *Labor movement: How migration regulates labor markets*. New York, NY: Oxford University Press.

Bayliss, D., & Raymond, P. M. (2004). The link between academic success and L2 proficiency in the context of two professional programs. *Canadian Modern Language Review, 61*(1), 29-51. doi:10.3138/cmlr.61.1.29

Becker, G. (1962). Investment in human capital: A theoretical analysis. *Journal of Political Economy, 70*(1), 9-49. Retrieved from https://www.jstor.org/stable/1829103

Becker, G. (1994). Human Capital: A theoretical and empirical analysis with special reference to education. Retrieved from National Bureau of Economic Research website: http://www.nber.org/chapters/c11229.pdf

Beckfield, J., & Krieger, N. (2009). Epi + demos + cracy: Linking political systems and priorities to the magnitude of health inequities—Evidence, gaps, and a research agenda. *Epidemiologic Reviews, 31*(1),152-177.

Begley, T., & Boyd, D. (2000). Articulating corporate values through human resource policies. *Business Horizons, 43*(4), 8-12. doi:10.1016/S0007-6813(00)00065-3

Benzie, H. (2010). Graduating as a 'native speaker': International students and English language proficiency in higher education. *Higher Education Research & Development, 29*(4), 447-459. doi:10.1080/07294361003598824

Berquist, B., Hall, R., Morris-Lange, S., Shields, H., Stern, V., & Tran, L. T. (2019). Global perspectives on international student employability. Retrieved from International Education Association of Australia website: https://www.ieaa.org.au/documents/item/1586

Bessant, B. (1996). Higher Education in Australia. The Unified National System. *Education Research and Perspectives*, 23(1), 110-123. Retrieved from Monash University's Informit website: https://search.informit.com.au/fullText;dn=980100626;res=IELAPA

Bessant, J., Watts, R., Dalton, T. & Smyth, P. (2006). *Talking policy: How social policy is made*. Crows Nest. N.S.W.: Allen & Unwin.

Bexley, E., Arkoudis, S., & James, R. (2013). The motivations, values and future plans of Australian academics. *Higher Education, 65*(3), 385-400. Retrieved from https://www.jstor.org/stable/23351703

Biddle, N. (2013). Comparing self-perceived and observed labour market discrimination in Australia. *Economic Papers, 32*(3), 383-394. doi:10.1111/1759-3441.12044

Bills, D. (1988). Credentials and capacities: Employers' perceptions of the acquisition of skills. *Sociological Quarterly, 29*(3), 439–49. doi:10.1111/j.1533-8525.1988.tb01263.x

Birmingham, S. (2017, December 18). Sustainability and excellence in higher education [Press Release]. Retrieved from https://ministers.education.gov.au/birmingham/sustainability-and-excellence-higher-education

Birrell, B. (1984). A new era in Australian migration policy. *The International Migration Review, 18*(1), 65-84. doi:10.2307/2546003

Birrell, B. (2003). Immigration policy and the Australian labour market. *Economic Papers, 22*(1), 36-45. doi:10.1111/j.1759-3441.2003.tb00334.x

Birrell, B. (2006). Implications of low English standards among overseas students at Australian universities. People and Place, 14(4), 53–64. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v14n4_7birrell.pdf

Birrell, B. (2009, August 5). *Australia's education exports* [Transcript]. Retrieved from Australian Broadcasting Corporation website: http://www.abc.net.au/rn/rearvision/stories/2009/2644740.htm#transcript

Birrell, B. (2018). *Australia's skilled migration program: Scarce skills not required. The Australian Population Research Institute Research Report, March 2018*. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/04/Final-March-8-Australias-skilled-migration-program.pdf

Birrell, B., Hawthorne, L., & Richardson, S. (2006). *Evaluation of the General Skilled Migration Categories*. Retrieved from Flinders University website: http://www.flinders.edu.au/sabs/nils-files/reports/GSM_2006_Full_report.pdf

Birrell, B., & Healy, E. (2008). Migrant accountants - High numbers, poor outcomes. *People and Place, 16*(4), 9-22. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v16n4_2birrellhealy.pdf

Birrell, B., Healy, E., & Kinnaird, B. (2007). Cooks galore and hairdressers aplenty. People and Place, 15(1), 30–44. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v15n1_4birrell1healykinnaird.pdf

Birrell, B., & Rapson, V. (2005). *Migration and the Accounting Profession in Australia*. Melbourne, VIC: CPA Australia.

Birrell, B., Rapson, V., & Smith, T. F. (2006). *Australia's net gains from international skilled movement: Skilled movements in 2004–05 and earlier years*. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/birrell-et-al-may-2006.pdf

Black, S., & Lynch, L. (1996). Human capital investments and productivity. *American Economic Review, 86*(2), 263-267. Retrieved from https://www.jstor.org/stable/2118134

Blackmore, J., & Lauder, H. (2005). Researching Policy. In B. Somekh, & C. Lewin (Eds.), *Research Methods in Social Science* (pp. 97-104). London, England: Sage.

Blackmore, J., Gribble, C., Farrell, L., Rahimi, M., Arber, R., & Devlin, M. (2014). Australian international graduates and the transition to employment. Deakin University. Retrieved from https://www.researchgate.net/publication/280079952_Australian_International_Graduates_and_the_Transition_to_Employment

Blackmore, J., Gribble, C., & Rahimi, M. (2017). International education, the formation of capital and graduate employment: Chinese accounting graduates' experiences of the Australian labour market. *Critical Studies in Education, 58*(1), 69-88. doi:10.1080/17508487.2015.1117505

Block, S., & Galabuzi, G. (2011). *Canada's color-coded labour market: The gap for racialised workers*. Ottawa, Canada: Canadian Centre for Policy Alternatives. Retrieved from Wellesley Institute website: http://www.wellesleyinstitute.com/wp-content/uploads/2012/02/Colour_Coded_Labour_MarketFINAL.pdf

Booth, A., Leigh, A., & Varganova, E. (2012). Does ethnic discrimination vary between minority groups? Evidence from a field experiment. *Oxford Bulletin of Economics and Statistics, 74*(4), 547-573. doi:10.1111/j.1468-0084.2011.00664.x

Bougher, L. (2012). The case for metaphor in political reasoning and cognition. *Political Psychology, 33*(1), 145-163. doi:10.1111/j.1467-9221.2011.00865.x

Bourdieu, P. (1977). *Outline of a Theory of Practice*. (R. Nice, Trans.). New York, NY: Cambridge University Press.

Bourdieu, P. (1986). The forms of capital. In J. Richardson (Ed.), *Handbook of theory and research for the sociology of education* (pp. 241-258). New York, NY: Greenwood Press.

Bourdieu, P. (1987). What makes a social class? On the theoretical and practical existence of groups. *Berkeley Journal of Sociology, 32*, 1-17. Retrieved from https://www.jstor.org/stable/41035356

Bourdieu, P. (1990). *The Logic of Practice*. (R. Nice, Trans.) Stanford, CA: Stanford University Press.

Bowles, M., Ghosh, S., & Thomas, L. (2020). Future-proofing accounting professionals: Ensuring graduate employability and future readiness. *Journal of Teaching and Learning for Graduate Employability*, *11*(1), 1–21.

Bowles, S., & Gintis, H. (1975). The Problem with Human Capital Theory: A Marxian Critique. *The American Economic Review, 65*(2). 74-82. Retrieved from https://www.jstor.org/stable/1818836

Boyce, G., Williams, S., Kelly, A., & Yee, H. (2001). Fostering deep and elaborative learning and generic (soft) skills development: The strategic use of case studies in accounting education. *Accounting Education, 10*(1), 37-60. doi:10.1080/09639280121889

Bretag, T. (2007). The emperor's new clothes: Yes, there is a link between English language competence and academic standards. *People and Place, 15*(1), 13-21. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v15n1_2bretag.pdf

Bridgstock, R. (2007). The graduate attributes we've overlooked: Enhancing graduate employability through career management skills. *Higher Education Research and Development, 28*(1), 31-44. doi:10.1080/07294360802444347

Briguglio, C., & Smith, R. (2012). Perceptions of Chinese students in an Australian university: Are we meeting their needs? *Asia Pacific Journal of Education, 32*(1), 17-33. doi:10.1080/02188791.2012.655237

Britton, J., Dearden, L., Shephard, N., & Vignoles, A. (2016). *How English domiciled graduate earnings vary with gender, institution attended, subject and socioeconomic background* [IFS Working paper W16/06]. Retrieved from the Institute for Fiscal Studies website: https://www.ifs.org.uk/uploads/publications/wps/wp201606.pdf

Brown, P., Lauder, H., & Ashton, D. (2012). *The global auction: The broken promises of education, jobs, and incomes*. Oxford, England: Oxford University Press.

Brown, W. (2008). Power after Foucault. In J. Dryzek, B. Honig, & A Phillips (Eds), *The Oxford handbook of political theory* (pp. 65-84). Oxford, England: Oxford University Press. doi:10.1093/oxfordhb/9780199548439.003.0003

Brunello, G., Lodigiani, E., & Rocco, L. (2017). *Does low skilled immigration cause human capital polarization? Evidence from Italian provinces* [Discussion Paper no. 11062]. Retrieved from the Institute of labour Economics website: http://ftp.iza.org/dp11062.pdf

Bui, B., & Porter, B. (2010). The expectation-performance gap in accounting education: An exploratory study. *Accounting Education, 19*(1-2), 23-50. doi:10.1080/09639280902875556

Bunney, D., & Therry, L. (2010). Employability Skills in the Master of Professional Accounting: One School's Journey. *eCULTURE*, 3(1). Retrieved from Edith Cowan University website: https://ro.ecu.edu.au/eculture/vol3/iss1/3

Burch, T. (2008). Teaching and learning accounting with overseas students. *People and Place, 16*(1), 12-20. Retrieved from The Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v16n1_2burch.pdf

Burrage, M. (Ed.). (2010). *Martin Trow: Twentieth-Century Higher Education*. Baltimore, MD: Johns Hopkins University Press.

Butler, C. (1998). *Interpretation, deconstruction and ideology*. Oxford, England: Clarendon Press.

CAANZ. (n.d.). *Migration assessment: Australian Immigration*. Retrieved from https://www.charteredaccountantsanz.com/about-us/migration-assessment/australia-immigration

CAANZ. (2015). *2016 – 2017 Skilled Occupation List: Submission from Chartered Accountants of Australia and New Zealand to the Department of Education and Training*. Retrieved from Department of Education website: https://submissions.education.gov.au/forms/archive/2015_16_sol/documents/Attachments/Chartered%20Accountants%20Australia%20and%20New%20Zealand.pdf

CAANZ. (2018). *Annual Report 2018*. Retrieved from https://www.charteredaccountantsanz.com/news-and-analysis/news/annual-report-2018

Cai, Y. (2013). Graduate employability: A conceptual framework for understanding employers' perceptions. *Higher Education, 65*(4), 457-469. Retrieved from https://www.jstor.org/stable/23470832

Callender, D., Newman, C., & Holt, M. (2015). Is sexual racism really racism? Distinguishing attitudes toward sexual racism and generic racism among gay and bisexual Men. *Archives of Sexual Behaviour, 44*(7), 1991-2000. doi:10.1007/s10508-015-0487-3

Canary, H. (2010). Constructing Policy Knowledge: Contradictions, Communication, and Knowledge Frames, *Communication Monographs, 77*(2), 181-206. doi:10.1080/03637751003758185

Canning, M., & O'Dwyer, B. (2001). Professional accounting bodies' disciplinary procedures: Accountable, transparent and in the public interest? *European Accounting Review, 10*(4), 725-749. doi:10.1080/09638180127398

Caratti, S., Perrin, B., & Scully, G. (2016). An accounting firm perspective of offshoring. In Kotlarsky J., Oshri I., Willcocks L. (Eds), *Shared Services and Outsourcing: A contemporary outlook. Global sourcing 2016. Lecture notes in business information processing* (pp. 137-165). Cham, Switzerland: Springer. doi:10.1007/978-3-319-47009-2_8

Cardona, A. (2013). Closing the group or the market? The two sides of Weber's concept of Closure and their relevance for the study of intergroup inequality. SFB 882 Working Paper Series, No. 15. Retrieved from Beilefeld University website: https://pub.uni-bielefeld.de/download/2553939/2553940/SFB_882_WP_0015_Cardona.pdf

Casale, D., & Posel, D. (2011). English language proficiency and earnings in a developing country: The case of South Africa. *Journal of Behavioral and Experimental Economics*, *40*(4), 385-393. doi:10.1016/j.socec.2011.04.009

Chalmers, D., & Volet, S. (1997). Common misconceptions about students from South-East Asia studying in Australia. *Higher Education Research & Development, 16*(1), 87-99. doi:10.1080/0729436970160107

Chan, H. T., & Ryan, S. (2013). Challenging Stereotypes: International Accounting Students in Australia. *Journal of Modern Accounting and Auditing, 9*(2), 169-182. doi:10.17265/1548-6583/2013.02.002

Chan, H. T., Ryan, S., Bhatta, A., Goela, N., Rodrigs, M., Yap, C., & Yong, J. (2011, July). *The Master of Professional Accounting: Challenging Stereotypes of International Students*. Paper presented at the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Darwin, Northern Territory, Australia.

Chang, M., Denson, N., Sáenz, V., & Misa, K. (2006). The educational benefits of sustaining cross-racial interaction among undergraduates. *The Journal of Higher Education, 77*(3), 430-455. doi:10.1080/00221546.2006.11778933

Chapman, B. (1996). The rationale for the Higher Education Contribution Scheme. *Australian Universities Review, 39*(1), 43-50. Retrieved from https://www.aur.org.au/archive/1990s

Chapman, B., & Withers, G. (2001). Human capital accumulation: Education and immigration. In J. Nieuwenhuysen, P. Lloyd, & M. Mead (Eds.), *Reshaping Australia's Economy: Growth with Equity and Sustainability* (pp. 242-267). Melbourne, VIC: Cambridge University Press.

Chen, T. (2013). A comparative study of what accounting employers in the United States and Hong Kong expect: Implications for curriculum and pedagogical design. *Global Perspectives on Accounting Education, 10*, 123–134.

Cheng, M., Kang, H., Roebuck, P., & Simnett, R. (2009). The employment landscape for accounting graduates and work experience relevance. *Australian Accounting Review, 19*(4), 342-351. doi:10.1111/j.1835-2561.2009.00071.x

Chew, J. (2019). Economic opportunities and outcomes of post-study work rights in Australia. International Education Association of Australia (IEAA). Retrieved from www.ieaa.org.au

Chiang, L. (2004). The dynamics of self-employment and ethnic business ownership among Taiwanese in Australia. *International Migration, 42*(2), 153-173. doi:10.1111/j.0020-7985.2004.00284.x

Chiswick, B., & Miller, P. (2004). *Language skills and immigrant adjustment: What immigration policy can do!* [Discussion paper no. 4149]. Bonn, Germany: Institute for the Study of Labour. Retrieved from http://repec.iza.org/dp7880.pdf

Clarke, M. (2018). Rethinking graduate employability: The role of capital, individual attributes and context. *Studies in Higher Education, 43*(11), 1923–1937. doi:10.1080/03075079.2017.1294152

Chua, R. (2018). Innovating at cultural crossroads: How multicultural social networks promote idea flow and creativity. *Journal of Management, 44*(3), 1119-1146. doi:10.1177/0149206315601183

Chua, W., & Poullaos, C. (1998). The dynamics of 'closure' amidst the construction of market, profession, empire and nationhood: An historical analysis of an Australian accounting association. *Accounting, Organizations and Society, 23*(2), 155-187. doi:10.1016/S0361-3682(97)00009-3

Chua, W., & Poullaos, C. (2002). The Empire strikes back? An exploration of centre-periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa. *Accounting. Organizations and Society, 27*(4-5), 409-445. doi:10.1016/S0361-3682(01)00020-4

Coady, P., Byrne, S., & Casey, J. (2018). Positioning of emotional intelligence skills within the overall skillset of practice-based accountants: Employer and graduate requirement. *Accounting Education, 27*(1), 94-120. doi:10.1080/09639284.2017.1384741

Colebatch, H. (2009). *Policy* (3rd ed.). Maidenhead, England: Open University Press.

Colic-Peisker, V., & Tilbury, F. (2006). Employment niches for recent refugees: Segmented labour market in twenty-first century Australia. *Journal of Refugees Studies, 19*(2), 203-229. doi:10.1093/jrs/fej016

Collins, R. (1990). Changing conceptions in the sociology of the professions. In R. Torstendahl, & M. Burrage (Eds.), *The formation of professions: Knowledge, state and strategy* (pp. 11-23). London, England: Sage.

Connell, R. (2013). The neoliberal cascade and education: an essay on the market agenda and its consequences. *Critical Studies in Education, 54*(2), 99-112. doi:10.1080/17508487.2013.776990

Converse, P. (2006). The nature of belief systems in mass publics (1964). *Critical Review, 18*(1-3), 1-74. doi:10.1080/08913810608443650

Corcoran, J., Faggian, A., & McCann, P. (2010). Human Capital in Remote and Rural Australia: The Role of Graduate Migration. *Growth and Change, 41*(2), 192-220.

Cox, T., & Blake, S. (1991). Managing cultural diversity: Implications for organizational competitiveness. *The Executive, 5*(3), 45-56. Retrieved from http://www.jstor.org/stable/4165021

CPA Australia. (2015). *2016 – 2017 Skilled Occupation List: Submission from CPA Australia to the Department of Education*. Retrieved from Department of Education website: https://submissions.education.gov.au/forms/archive/2015_16_sol/documents/Attachments/CPA%20Australia.pdf

CPA Australia. (2018). *Annual Report 2018*. Retrieved from https://www.cpaaustralia.com.au/-/media/corporate/allfiles/document/about/annual-report-2018.pdf?la=en&rev=4763e09c13f843bc91ae50a6d3c06e17

Crichton, J., & Scarino, A. (2007). How are we to understand the intercultural dimension? An examination of the intercultural dimension of internationalisation in the context of higher education in Australia. *Australian Review of Applied Linguistics*, *30*(1), 1-21. doi:10.2104/aral0704.

Crooke, A. (2017). Appropriating school music for economic goals: Exploring evidence of neo-social ideology in music advocacy. *Arts Education Focus Review, 120*(1), 19-32. doi:10.1080/10632913.2017.1380734

Crowley, H., & Hickman, M. (2008). Migration, post-industrialism and the globalised nation. *Ethnic and Racial Studies, 31*(7): 1222–1244. doi:10.1080/01419870701725904

Crush, J., & Ramachandran, S. (2010). Xenophobia, international migration and development. *Journal of Human Development and Capabilities, 11*(2), 209-228. doi:10.1080/19452821003677327

Cully, M. (2012). Skilled migration selection policies: Recent Australian reforms. *Migration Policy Practice, 1*(1), 4-7. Retrieved from the International Organisation for Migration website: https://publications.iom.int/system/files/pdf/migrationpolicypracticejournal_11311.pdf

Cuthbert, D., & Molla, T. (2015). PhD crisis discourse: A critical approach to the framing of the problem and some Australian 'solutions'. *Higher Education, 69*(1), 33-53. Retrieved from https://www.jstor.org/stable/43648772

Cvetičanin, P. (2012). Bourdieu's theory of practice. In P. Cvetičanin (Ed.), *Social and cultural capital in Serbia* (pp. 25–52). Nis, Serbia: Sven.

Daugherty, B., & Dickins, D. (2009). Offshoring the independent audit function. *The CPA Journal, 79*(1), 60-65. doi:10.2308/iace-50141

Davies, M. (2010). The Permanent Residency Rort, *Quadrant, 56*(3), 13-17. Retrieved from https://quadrant.org.au/magazine/2010/03/the-permanent-residency-rort/

Davies, M. (2014). Home and state: reflections on metaphor and practice. *Griffith Law Review, 24*(2), 153-175. doi:10.1080/10383441.2014.962447

Dawkins, J. (1988). *Higher education: A policy statement*. Canberra. Retrieved from NCVER international tertiary education research database: http://hdl.voced.edu.au/10707/162333

Dawkins, J. (1990). *A fair chance for all: national and institutional planning for equity in higher education: A discussion paper*. Retrieved from NCVER's international tertiary education research database: http://hdl.voced.edu.au/10707/152620

Dawkins, P., Hurley, P., & Noonan, P. (2019). *Rethinking and revitalising tertiary education in Australia*. Mitchell Institute: Melbourne.

De la Harpe, B., Radloff, A., & Wyber, J. (2000). Quality and generic (professional) skills. *Quality in Higher Education, 6*(3), 231-243. doi:10.1080/13538320020005972

De Lange, P., Jackling, B., & Gut, A. (2006). Accounting graduates' perceptions of skills emphasis in undergraduate courses: An investigation from two Victorian universities. *Accounting and Finance, 46*(3), 365-386. doi:10.1111/j.1467-629X.2006.00173.x

Dean, M. (2010). *Governmentality: Power and rule in modern society* (2nd ed.). London, England: Sage.

Delaney, L., Harmon, C., & Redmond, C. (2011). Parental education, grade attainment and earnings expectations among university students. *Economics of Education Review, 30*(6), 1136–1152. doi:10.1016/j.econedurev.2011.04.004

Department of Education and Training. (2015). *The value of international education to Australia*. Retrieved from https://internationaleducation.gov.au/research/research-papers/Documents/ValueInternationalEd.pdf

Department of Education and Training. (2017a). *Time series data: 1949 – 2000* [Data file]. Retrieved from https://docs.education.gov.au/node/35519

Department of Education and Training. (2017b). *Ucube: Enrolment count by year 2001 – 2015* [Data file]. Retrieved from http://highereducationstatistics.education.gov.au/

Department of Education, Science and Training. (2003). *National report on higher education in Australia: 1991 – 2001*. Retrieved from National Centre for Vocational Education Research website: http://hdl.voced.edu.au/10707/121090

Department of Education, Skills and Employment. (2020a). *Ucube - Higher Education Data Cube* [Data file]. Retrieved from http://highereducationstatistics.education.gov.au/

Department of Education, Skills and Employment. (2020b). *Higher education relief package - Frequently Asked Questions*. Retrieved from https://www.dese.gov.au/covid-19/higher-education/higher-education-faq

Department of Employment. (2014). *Submissions to the Department of Industry for the 2015 – 2016 Skilled Occupation List*. Canberra, A.C.T.: Author.

Department of Employment. (2015). *Labour market research – Accountants. May 2015*. Canberra, A.C.T.: Author.

Department of Employment. (2016). *Labour market research – Accountants. May 2016*. Canberra, A.C.T.: Author.

Department of Employment. (2017). *Skills shortage research methodology*. Retrieved from https://docs.jobs.gov.au/system/files/doc/other/ss_methodology_0.pdf

Department of Employment, Skills, Small and Family Business. (2019a). Historical list of skill shortages in Australia. Retrieved from https://docs.employment.gov.au/documents/historical-list-skill-shortages-australia-0

Department of Employment, Skills, Small and Family Business. (2019b). Accountant occupation reports. Retrieved from https://docs.employment.gov.au/collections/accountant-occupational-reports-0

Department of Employment, Skills, Small and Family Business. (2019c). Skilled Migration Occupation Lists: Submission guidelines. Retrieved from https://docs.employment.gov.au/documents/skilled-migration-occupation-list-submission-guidelines

Department of Home Affairs. (2018a). *The points table*. Retrieved from https://archive.homeaffairs.gov.au/trav/visa-1/189-?modal=/visas/supporting/Pages/skilled/the-points-table.aspx

Department of Home Affairs. (2018b). *SkillSelect: Invitation rounds*. Retrieved from https://immi.homeaffairs.gov.au/visas/working-in-australia/skillselect/invitation-rounds

Department of Home Affairs. (2018c). *Student visa granted pivot table* (no. BP0015) [Data file]. Retrieved from https://data.gov.au/dataset/student-visas

Department of Home Affairs. (2018d). *Migration trends statistical package, 2016-17* [Data file]. Retrieved from https://data.gov.au/dataset/australian-migration-statistics

Department of Home Affairs. (2019a). *Australian migration statistics, 2017 – 2018* [Report]. Canberra, A.C.T.: Author.

Department of Home Affairs. (2019b). *Historical migration statistics* [Data file]. Retrieved from https://data.gov.au/data/dataset/historical-migration-statistics

Department of Immigration and Border Protection. (2014a). *Reviewing the skilled migration and 400 series migration programme* [Discussion Paper - September 2014]. Retrieved from https://archive.homeaffairs.gov.au/ReportsandPublications/Documents/discussion-papers/skilled-migration-400-series.pdf

Department of Immigration and Border Protection. (2014b). *2013 - 14 Migration programme report. Programme year to 30 June 2014* [Report]. Retrieved from https://www.homeaffairs.gov.au/research-and-statistics/statistics/visa-statistics/live/migration-program

Department of Immigration and Border Protection. (2014c). *Australia's migration trend 2013 – 2014* [Report]. Retrieved from https://www.homeaffairs.gov.au/research-and-statistics/statistics/visa-statistics/live/migration-program

Department of Immigration and Border Protection. (2015). *Historical migration statistics, March 2015* [Data file]. Retrieved from https://www.border.gov.au/about/reports-publications/research-statistics/statistics/live-in-australia/historical-migration-statistics

Department of Immigration and Citizenship. (2010). *Review of the general skilled migration points test* [Discussion paper - 15 February 2010]. Retrieved from TAFE Directors Australia website: http://www.tda.edu.au/resources/DIAC_points-test-discussion-paper_Feb-2010.pdf

Department of Immigration and Citizenship. (2011). *The continuous survey of Australia's migration – Cohort 1 to 5 (2009–2011)* [Report]. Retrieved from https://www.homeaffairs.gov.au/research-and-statistics/research/live/continuous-survey-australia-migrant

Department of Jobs and Small Business. (2018a). *Skilled migration occupation lists*. Retrieved from https://www.jobs.gov.au/SkilledMigrationList

Department of Jobs and Small Business. (2018b). *Accountant occupational report*. Retrieved from https://docs.jobs.gov.au/collections/accountant-occupational-reports-0

Department of Jobs and Small Business. (2018c). *Historical list of skill shortages in Australia*. Retrieved from https://docs.jobs.gov.au/documents/historical-list-skill-shortages-australia-0

Department of Social Services. (2017). *Australia's multicultural policy* [Fact Sheet]. Retrieved from https://www.dss.gov.au/our-responsibilities/settlement-and-multicultural-affairs/publications/fact-sheet-australias-multicultural-policy#b

Di Stasio, V., Bol, T., & van de Werfhorst, H. (2016). What makes education positional? Institutions, overeducation and the competition for jobs. *Research in Social Stratification and Mobility, 43*(1), 53-63. doi:10.1016/j.rssm.2015.09.005

DiMaggio, P., & Powell, W. (1983). The iron cage revisited: Institutional Isomorphism and collective rationality in organisational fields. *American Sociological Review, 48*(2), 147-160. Retrieved from https://www.jstor.org/stable/2095101

Doherty, B. (2017a, April 18). Australia's move to restrict migrant intake reflects broader global trend. *The Guardian*. Retrieved from https://www.theguardian.com/au

Doherty, B. (2017b, August 3). Hungry, poor, exploited: alarm over Australia's import of farm workers. *The Guardian*. Retrieved from https://www.theguardian.com/au

Dumont, C. (1998). The analytical and political utility of post-structuralism: Considering affirmative action. *Canadian Journal of Sociology, 23*(2-3), 217-237. Retrieved from https://www.jstor.org/stable/3341966

Dunn, B. (2017). Against neoliberalism as a concept. *Capital and Class, 41*(3), 435-454. doi:10.1177/0309816816678583

Dunn, K., Forrest, J., Burnley, I., & McDonald, A. (2004). Constructing racism in Australia. *Australian Journal of Social Issues, 39*(4), 409–430. doi:10.1002/j.1839-4655.2004.tb01191.x

Dunn, W. N. (2015). *Public Policy Analysis* (5th ed.). New York, NY: Routledge.

Dunworth, K. (2010). Clothing the emperor: Addressing the issue of English language proficiency in Australian universities. *Australian Universities' Review, 52*(2), 5-10. Retrieved from http://issuu.com/nteu/docs/aur_52-02

Durning, D. (1999). The transition from traditional to postpositivist policy analysis: A role for Q-Methodology. *Journal of Policy Analysis and Management, 18*(3), 389–410. Retrieved from https://www.jstor.org/stable/3325904

Edwards, B. (2010). Who do we think we are: Writings on citizenship and identity in the twenty-first century. *Journal of Canadian Studies, 44*(1), 221-228. doi:10.3138/jcs.44.1.221

Ehrenberg, R. (2006). The perfect storm and the privatization of public higher education. *Change: The Magazine of Higher Learning, 38*(1), 46-53. doi:10.3200/CHNG.38.1.46-53

Ekanayake, D., & Jackling, B. (2014). The growth in international enrolment in accounting: Implications for an established nexus between education and migration. *Accounting Education: An International Journal, 23*(3), 203–224. doi:10.1080/09639284.2014.900958

Emirbayer, M., & Johnson, V. (2008). Bourdieu and organisational analysis. *Theory and Society, 37*(1), 1-44. Retrieved from https://www.jstor.org/stable/40211023

Ercan, S. (2011). The deliberative politics of cultural diversity: Beyond interest and identity politics? In F. Monsouri, & M. Lobo (Eds.), *Migration, citizenship and intercultural relations: Looking through the lens of social inclusion* (pp. 75-88). Aldershot, England: Ashgate.

Ercan, S. (2015). Democratizing identity politics: A deliberative approach to the politics of recognition. In D. Gozdecka, & M. Kmak (Eds.), *Europe at the Edge of Pluralism* (pp. 13-26). London, England: Intersentia Publishers.

Evans, C. (2010, February 8). Migration reforms to deliver Australia's skills needs. Retrieved from https://parlinfo.aph.gov.au/

Evans, M. (1989). Immigrant entrepreneurship: Effects of ethnic market size and isolated labor pool. *American Sociological Review, 54*(6), 950-962. doi:10.2307/2095717

Every, D., & Augostinos, M. (2008). Constructions of Australia in pro- and anti-asylum seeker political discourse. *Nations and Nationalism, 14*(3), 2008, 562–580. doi:10.1111/j.1469-8129.2008.00356.x

Fairclough, N. (2001). Critical discourse analysis as a method in social scientific research. In R. Wodak, & M. Meyer (Eds.), *Methods of critical discourse analysis* (pp. 121-138). London, England: Sage.

Fairclough, N., & Wodak, R. (1997). Critical discourse analysis. In T.A. Dijk (Ed.), *Discourse studies: A multidisciplinary introduction* (pp. 258-284). London, England: Sage.

Fawcett, B., Goodwin, S., Meagher, G., & Phillips, R. (2010). *Social policy for social change*. South Yarra, VIC: Palgrave MacMillan.

Feast, V. (2002). The impact of IELTS scores on performance at university. *International Education Journal, 3*(4), 70-85. Retrieved from Flinders University website: http://ehlt.flinders.edu.au/education/iej/

Feldman, M., & Orlikowski, W. (2011). Theorizing practice and practicing theory. *Organization Science, 22*(5), 1240-1253. doi:10.1287/orsc.1100.0612

Ferarre, J., & Apple, M. (2015). Field theory and educational practices: Bourdieu and the pedagogic qualities of local field positions in education context. *Cambridge Journal of Education, 45*(1), 43-59. doi:10.1080/0305764X.2014.988682

Financial Review. (2018). Top 100 Graduate Employers 2018. Retrieved from https://top-graduate-employers-2018.afr.com/infographic-graduates/

Forrest, J., Lean, G., & Dunn, K. (2015). Challenging racism through schools: Teacher attitudes to cultural diversity and multicultural education in Sydney, Australia. *Race Ethnicity and Education, 19*(3), 618-638. doi:10.1080/13613324.2015.1095170

Foucault, M. (1972). *Archaeology of knowledge and the discourse on language* (A. Sheridan, Trans). New York, NY: Random House. (Original work published 1969).

Foucault, M. (1981). The order of discourse. In R. Young (Ed.), *Untying the text: A post-structuralist reader* (pp. 51-78). Boston, MA: Routledge and Kegan Paul.

Foucault, M. (1982). The subject and power. In H. Dreyfus, & P. Rabinow (Eds.), *Michel Foucault: Beyond structuralism and hermeneutics* (pp. 208-226). Chicago, IL: University of Chicago Press.

Foucault, M. (1990). Critical theory/intellectual history. In L. Kritzman (Ed.), *Michel Foucault: Politics, philosophy, culture. Interviews & other writings 1977–1984* (pp. 17-46) (A. Sheridan, Trans.). London, England: Routledge.

Fozdar, F. (2012). Social cohesion and skilled Muslim refugees in Australia: Employment, social capital and discrimination. *Journal of Sociology, 48*(2), 167–186. doi:10.1177/1440783311413482

Fraser, N. (1981). Foucault on modern power: Empirical insights and normative confusions. *Praxis International, 1*(3), 272-287.

Fraser, S., & Moore, D. (2011). Governing through problems: The formulation of policy on amphetamine-type stimulants (ATS) in Australia. *International Journal of Drug Policy, 22*(6), 498-506. doi:10.1016/j.drugpo.2011.09.004

Freeman, M., & Bell, C. (2010). *Learning and teaching academic standards statement for Accounting*. Retrieved from the Australian Business Deans Council website: https://www.abdc.edu.au/data/Accounting_LS/Accounting_Learning_Standards_-_February_2011.pdf.

Gans, J., & Leigh, A. (2012). How partisan is the press? Multiple measures of media slant. *The Economic Record*, *88*(280), 127 – 147. doi:10.1111/j.1475-4932.2011.00782.x

Gale, P. (2004). The refugee crisis and fear: Populist politics and media discourse. *Journal of Sociology, 40*(4), 321–340. doi:10.1177/1440783304048378

Gale, T., & McNamee, P. (1994). Just out of reach: Access to equity in Australian higher education. *Australian Universities' Review, 37*(2), 8–11. Retrieved from https://www.aur.org.au/search/view/id/677

Gale, T., & Tranter, D. (2011). Social justice in Australian higher education policy: An historical and conceptual account of student participation. *Critical Studies in Education, 52*(1), 29–46. doi:10.1080/17508487.2011.536511

Galor, O. (2011). Inequality, human capital formation and the process of development. In E. A. Hanushek, S. Machin, & L, Woessmann (Eds.), *Handbook of the Economics of Education* (pp. 441-493). Sydney, N.S.W: Elsevier. doi:10.1016/B978-0-444-53444-6.00005-5

Gershevitch, C., Lamoin, A., & Dawes, C. (2010). Racism in Australia: Is denial still plausible? *Race/Ethnicity: Multidisciplinary Global Contexts, 3*(2), 229-250. Retrieved from https://muse.jhu.edu/article/385484/pdf

Gibbins, J. R. (1998). Postmodernism, post-structuralism and social policy. In J. Carter (Ed.), *Postmodernism and the fragmentation of welfare* (pp. 31-48). London, England: Routledge.

Gibson, C. (2013). Muting neoliberalism? Class and colonial legacies in Australia. *Human Geography: A new radical journal, 6*(2), 54-68. Retrieved from https://hugeog.com/v6n2-gibson/

Gilfillan, G. (2018). *Characteristics and use of casual employees in Australia* [Research papers - 19 January]. Retrieved from https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp1718/CasualEmployeesAustralia

Gold, S. J. (2005). Migrant networks. In M. Romero, & E. Margolis (Eds.), *The Blackwell companion to social inequalities: A summary and critique of relational approaches to international migration* (pp. 257-285). Oxford, England: Blackwell.

Goodwin, S. (2011). Analysing policy as discourse: Methodological advances in policy analysis. In L. Markauskaite, P. Freebody, & J. Irwin (Eds.), *Methodological choice and design: Scholarship, policy and practice in social and educational research* (pp. 167-180). New York, NY: Springer.

Gordon, C. (1991). Governmental rationality: An introduction. In G. Burchell, C. Gordon, & P. Miller (Eds.), *The Foucault effect: Studies in governmentality* (pp. 1-51). Chicago, IL: University of Chicago Press.

Gozdecka, D., Ercan, S., & and Kmak, M. (2014). From multiculturalism to post-multiculturalism: Trends and paradoxes. *Journal of Sociology, 50*(1), 51-64. doi:10.1177/1440783314522191

Graduate Careers Australia. (2016). *Graduate outlook 2015: The report of the 2015 Graduate Outlook Survey: Perspectives on Graduate Recruitment*. Retrieved from http://www.graduatecareers.com.au/wp-content/uploads/2016/07/Graduate-Outlook-Report-2015-FINAL1.pdf

Graduate Careers Australia. (2017). *Gradstats 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017: Employment and salary outcomes for recent higher education graduates* [Data file]. Retrieved from http://www.graduatecareers.com.au/research/researchreports/gradstats/

Graham, L. J. (2005, November). *Discourse analysis and the critical use of Foucault*. Paper presented at Australian Association for Research in Education Annual Conference, Sydney, N.S.W., Australia.

Gray, I., & Lawrence, G. (2001). Neoliberalism, individualism and prospects for regional renewal. *Rural Society, 11*(3), 283-298. doi:10.5172/rsj.11.3.283

Gray, J., O'Regan, J. P., & Wallace, C. (2018). Education and the discourse of global neoliberalism. *Language and Intercultural Communication, 18*(5), 471-477. doi:10.1080/14708477.2018.1501842

Gribble, C., & Blackmore, J. (2012). Re-positioning Australia's international education in global knowledge economies: Implications of shifts in skilled migration policies for universities. *Journal of Higher Education Policy and Management, 34*(4), 341–354. doi:10.1080/1360080X.2012.689181

Guthridge, M., Komm, A., & Lawson, E. (2008). Making talent a strategic priority. *McKinsey Quarterly, 1*(1), 48-59.

Hahn, M., & Wilkins, R. (2013). Perceived job discrimination in Australia: Its correlates and consequences. *Australian Journal of Labour Economics, 16*(1), 43-64. Retrieved from https://search.informit.com.au/documentSummary;dn=362991469095870;res=IELBUS

Haltiwanger, J., Lane, J., & Spletzer, J. (1999). Productivity differences across employers: The roles of employer size, age, and human capital. *American Economic Review, 89*(2), 94-98. doi:10.1257/aer.89.2.94

Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2010). Accounting for the Future. In E. Evans, R. Burritt, & J. Guthrie (Eds.), *Accounting Education at the Crossroad in 2010*, (pp. 54-62). Sydney, N.S.W.: ICAA.

Hanusch, F. (2013). Journalists in times of change: Evidence from a new survey of Australia's journalistic workforce. *Australian Journalism Review, 35*(1), 29-42. Retrieved from Informit Monash University website: https://search.informit.com.au/documentSummary;dn=505254204652227;res=IELAPA

Harman, G. (2005). Internationalization of Australian higher education: A critical review of literature and research. In P. Ninnes, & M. Hellstén (Eds.), *Internationalizing Higher Education*, (pp. 119-140). Hong Kong: Comparative Education Research Centre, University of Hong Kong and Springer.

Harper, S. (2012). Race without racism: How higher education researchers minimize racist institutional norms. *The Review of Higher Education, 36*(1), 9–29. doi:10.1353/rhe.2012.0047

Harrell, S. P. (2000). A multidimensional conceptualization of racism-related stress: Implications for the well-being of people of color. *American Journal of Orthopsychiatry, 70*(1), 42–57. doi:10.1037/h0087722

Harrison, N. (2012). Investigating the impact of personality and early life experiences on intercultural interaction in internationalized universities. *International Journal of Intercultural Relations, 36*(2), 224-237. doi:10.1016/j.ijintrel.2011.03.007

Hart, C. (2015). *Critical discourse analysis and cognitive science: New perspectives on immigration discourse*. Basingstoke, England: Palgrave Macmillan.

Harvey, A., Burnheim, C., & Brett, M. (Eds.) (2016). *Student equity in Australian higher education: Twenty-five years of a fair chance for all*. Singapore: Springer. doi:10.1007/978-981-10-0315-8

Harvey, L., Moon, S., Geall, V., & Bower, R. (1997). *Graduates' work: Organisational change and students' attributes* [Report}]. Retrieved from Institute of Education Science website: https://eric.ed.gov/?id=ED410404

Hashimoto, M. (1981). Firm-specific human capital as a shared investment. *American Economic Review, 7*(3), 475–82. Retrieved from https://www.jstor.org/stable/1802794

Hatch, M.J., & Yanow, D. (2008). Methodology by metaphor: Ways of seeing in painting and research. *Organization Studies, 29*(1), 23–44. doi:10.1177/0170840607086635

Haugh, M. (2008). The discursive negotiation of international student identities. *Discourse: Studies in the cultural politics of education, 29*(2), 207-222. doi:10.1080/01596300801966849

Haugh, M. (2016). Complaints and troubles talk about the English language skills of international students in Australian universities. *Higher Education Research & Development, 35*(4), 727-740. doi:10.1080/07294360.2015.1137878

Hawthorne, L. (1994). The politicisation of English: The evolution of language testing. People and Place, 2(2), 5-12. Retrieved from Monash University Informit website: https://search.informit.com.au/documentSummary;dn=940908942;res=IELAPA

Hawthorne, L. (2002). Qualifications recognition reform for skilled migrants in Australia: Applying competency-based assessment to overseas-qualified nurses. *International Migration, 40*(6), 55-91. doi:10.1111/1468-2435.00223

Hawthorne, L. (2014). Indian students and the evolution of the study-migration pathway in Australia. *International Migration, 52*(2), 3–19. doi:10.1111/imig.12110

Hawthorne, M. (2017, May 6). Media ownership reforms could open floodgates for mergers and acquisitions. *Sydney Morning Herald*. Retrieved from http://www.smh.com.au/

Healy, J., Mavromaras, K., & Sloane, P. (2015). Adjusting to skill shortages in Australian SMEs. *Applied Economics, 47*(24), 2470-2487. doi:10.1080/00036846.2015.1008764

Heisig, U. (2009). The deskilling and upskilling debate. In R. Maclean, & D. Wilson (Eds.), *International Handbook of Education for the Changing World of Work: Bridging Academic and Vocational Learning* (pp. 1639-1652). Dordrecht, Netherlands: Springer.

Hellwig, T., & Sinno, A. (2017). Different groups, different threats: Public attitudes towards immigrants. *Journal of Ethnic and Migration Studies, 43*(3), 339-358. doi:10.1080/1369183X.2016.1202749

Henry, F., & Tator, C. (2002). *Discourses of domination: Racial bias in the Canadian English-language press*. Toronto, Canada: University of Toronto Press.

Hill, K., Storch, N., & Lynch, B. (1999). A comparison of IELTS and TOEFL as predictors of academic success. In R. Tulloh (Ed.), *International English language testing system research reports* (Vol. 2, pp. 62-73). Canberra, Australia: IELTS Australia

Hoang, N., & Hamid, M. (2017). A fair go for all? Australia's language-in-migration policy. *Discourse: Studies in the Cultural Politics of Education, 38*(6), 836-850. doi:10.1080/01596306.2016.1199527

Hodgson, S., & Irving, Z. (2007). Policy and its exploration. In S. Hodgson, & Z. Irving (Eds.), *Policy reconsidered: meanings, politics and practices* (pp. 1-17). Bristol, England: The Policy Press.

Hogan, S., & Coote, L. (2014). Organizational culture, innovation, and performance: A test of Schein's model. *Journal of Business Research, 67*(8), 1609-1621. doi:10.1016/j.jbusres.2013.09.007

Holborow, M. (2012). What is neoliberalism? Discourse, ideology and the real world. In D. Block, J. Gray, & M. Holborow (Eds.), *Neoliberalism and applied linguistics* (pp. 33–55). London, England: Routledge.

Holmes, L. (2000). Questioning the skills agenda. In S. Fallows, & C. Steven (Eds.), *Integrating key skills in higher education* (pp. 201–214). London, England: Kogan Page.

Howard, J. (1995). National identity: John Howard Headland speech. Retrieved from http://australianpolitics.com/1995/12/13/national-identity-howard-headland-speech.html

Howcroft, D. (2017). Graduates' vocational skills for the management accountancy profession: Exploring the accounting education expectation-performance gap. *Accounting Education, 26*(5-6), 459-481. doi:10.1080/09639284.2017.1361846

Howieson, B., Hancock, P., Segal, N., Kavanagh, M., Tempone, I., & Kent, J. (2014). Who should teach what? Australian perceptions of the roles of universities and practice in the education of professional accountants. *Journal of Accounting Education, 32*(3), 259–275. doi:10.1016/j.jaccedu.2014.05.001

Huo, Y., Huang, H., & Napier, N. (2002). Divergence or convergence: A cross-national comparison of personnel selection practices. *Human Resource Management, 41*(1), 31-44. doi:10.1002/hrm.10018

Hussein, M. E., Hirst, S., Salyers, V., & Osuji, J. (2014). Using grounded theory as a method of inquiry: Advantages and disadvantages. *The Qualitative Report, 19*(27), 1-15. Retrieved from https://nsuworks.nova.edu/tqr/vol19/iss27/3

Hyman, I., Meinhard, A., & Shields, J. (2011). *The role of multiculturalism policy in addressing social inclusion processes in Canada*. Canadian Multicultural Education Foundation, Canada. Retrieved from https://digital.library.ryerson.ca/islandora/object/RULA%3A7402/datastream/OBJ/download/The_role_of_multiculturalism_policy_in_addressing_social_inclusion_processes_in_Canada.pdf

Jackling, B. (2007). The lure of permanent residency and the aspirations and expectations of international students studying accounting in Australia. *People and Place, 15*(3), 31-41. Retrieved from the Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v15n3_4jackling.pdf

Jackling, B., & Calero, C. (2006). Influences on undergraduate students' intentions to become qualified accountants: evidence from Australia. *Accounting Education: An International Journal, 15*(4), 419–438. doi:10.1111/j.1467-629X.2008.00273.x

Jackling, B., & Keneley, M. (2009). Influences on the supply of accounting graduates in Australia: A focus on international students. *Accounting and Finance, 49*(1), 141–159. doi:10.1111/j.1467-629X.2008.00273.x

Jackson, M., Watty, K., Yu, L., & Lowe, L. (2006). *Assessing Students Unfamiliar with Assessment Practices in Australian Universities* [Report to the Carrick Institute for Learning and Teaching in Higher Education]. Retrieved from https://ltr.edu.au/dbtw-

wpd/exec/dbtwpub.dll?TN=resources&RF=Full+Display&AC=QBE_QUERY&XC=%2F
dbtw-wpd%2Fexec%2Fdbtwpub.dll&QY=find+systemid+ct+365361

Jakubowicz, A. (2018, 1 June). They must not talk…Multicultural Australia as a field of power. *Griffith Review, 61*, 51-64. Retrieved from https://www.griffithreview.com/articles/must-not-talk-multicultural-australia-immigration/

James, K., & Otsuka, S. (2009). Racial biases in recruitment by accounting firms: The case of international Chinese applicants in Australia. *Critical Perspectives of Accounting, 20*(4), 469-491. doi:10.1016/j.cpa.2008.02.005

Janks, H. (1997). Critical discourse analysis as a research tool. *Discourse: Studies in the Cultural Politics of Education, 18*(3), 329-342. doi:10.1080/0159630970180302

Jayasuriya, L. (2003). *Australian Multiculturalism Past, Present, and Future*. Retrieved from https://laksirijayasuriya.files.wordpress.com/2014/08/australian-multiculturalism-past-present-and-future.pdf

Jenkins, R., (2007). The meaning of policy/policy as meaning. In S. M. Hodgson, & Z. Irving (Eds.), *Policy reconsidered: meanings, politics and practices* (pp. 21-36), Bristol, England: The Policy Press.

Jones, A. (2010). Generic attributes in accounting: The significance of the disciplinary context. *Accounting Education: An International Journal, 19*(1-2), 5-21. doi:10.1080/09639280902875523

Jones, C. P. (2000). Levels of racism: A theoretic framework and a gardener's tale. *American Journal of Public Health, 90*(8), 1212–1215. doi:10.2105/AJPH.90.8.1212

Jørgensen, M. B. (2012). Legitimizing policies: How policy approaches to irregular migrants are formulated and legitimized in Scandinavia. *Nordic Journal of Applied Ethics 6*(2), 46-63. doi:10.5324/eip.v6i2.1784

Jorgenson, M., & Phillips, L. (2002). *Discourse analysis: As theory and method*. London, England: Sage.

Josifidis, K., Losonc, A., & Supic, N. (2010). Neoliberalism: Befall or respite? *Panoeconomicus, 57*(1), 101-117. doi:10.2298/PAN1001101J

Judge, T., & Cable, D. (1997). Applicant personality, organisational culture and organisational attraction. *Personnel Psychology, 50*(2), 359-394. doi:10.1111/j.1744-6570.1997.tb00912.x

Jupp, J. (1995). 'White Australia' to 'Part of Asia': Recent shifts in Australian immigration policy towards the region. *The International Migration Review, 29*(1), 207–228. doi:10.1177/019791839502900109

Jupp, J. (2001). *The Australian people: An encyclopaedia of the nation, its people and their origins*. Cambridge, England: Cambridge University Press.

Jupp, J. (2002). *From White Australia to Woomera: The story of Australian immigration.* Melbourne, VIC: Cambridge University Press.

Kamvounias, P., & Varnham, S. (2006). Keeping them honest: Higher education institutions and consumer protection laws. Paper presented at the Australian and New Zealand Education Law Conference (ANZELA). Retrieved from University of Sydney website: http://hdl.handle.net/10765/57157

Karmel, T., Carroll, D., & Fitzpatrick, D. (2016). *How are new overseas graduates faring in the labour market?* National Institute of Labour Studies, Flinders University. Retrieved from https://www.graduatecareers.com.au/files/wp-content/uploads/2018/09/how-are-new-overseas-graduates-faring-in-the-labour-market.pdf

Kavanagh, M., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting and Finance, 48*(2), 279-300. doi:10.1111/j.1467-629X.2007.00245.x

Keating, P. (1996). *For the New Australia* [Speech given at UNSW on 11 November 1996]. Retrieved from http://www.keating.org.au/shop/item/for-the-new-australia---11-november-1996

Keddie, A. (2014). Australia multicultural policy: Social cohesion through a political conception of autonomy. *Journal of Sociology, 50*(4), 408-421. doi:10.1177/1440783312462166

Kerstjen, M., & Nery, C. (2000). Predictive validity in the IELTS test: A study of the relationship between IELTS scores and students' subsequent academic performance. In R. Tulloh (Ed.), *International English language testing system research reports* (Vol. 3, pp. 85-108). Canberra, Australia: IELTS Australia.

Kinnaird, B (2006). Current issues in the skilled temporary subclass 457 visa. *People and Place, 14*(2), 2006, 49-65. Retrieved from the Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v14n2_7kinnaird.pdf

Kirova, A. (2008). Critical and emerging discourses in multicultural education literature: A review. *Canadian Ethnic Studies, 40*(1), 101-124. doi:10.1353/ces.0.0065

Koleth, E. (2010a). *Overseas students: immigration policy changes 1997 – May 2010* [Report]. Retrieved from Australian Parliament House website: https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/BN/0910/OverseasStudents

Koleth, E. (2010b). *Multiculturalism: A review of Australian policy statements and recent debates in Australia and overseas* [Research Paper no. 6, 2010 – 2011]. Retrieved from Australian Parliament House website: https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp1011/11rp06

Korkut, U. (2017). Applying the theory of discursive analysis to governance of forced migration. *Middle East Journal of Refugee Studies, 2*(2), 144-160. doi:10.12738/mejrs.2017.2.2.0113

Kosny, A., Santos, I., & Reid, A. (2017). Employment in a land of opportunity? Immigrants' experiences of racism and discrimination in the Australian workplace. *Journal of International Migration and Integration, 18*(2), 483-497. doi:10.1007/s12134-016-0482-0

Kratena, K. (2010). International outsourcing and the demand for skills. *Empirica*, *37*(1), 65-85. doi:10.1007/s10663-009-9119-2

Kubota, R. (2016). The multi/plural turn, postcolonial theory, and neoliberal multiculturalism: Complicities and implications for applied linguistics. *Applied Linguistics*, *37*(4), 474-494. doi:10.1093/applin/amu045

Kumaravadivelu, B. (2016). The decolonial option in English teaching: Can the subaltern act? *TESOL Quarterly, 50*(1), 66–85. doi:10.1002/tesq.202

Lai, E.R. (2011). *Motivation: A literature review. Pearson Research Report*. Retrieved from https://images.pearsonassessments.com/images/tmrs/Motivation_Review_final.pdf

Lakoff, G. (1991). Metaphor and war: The metaphor system used to justify war in the Gulf. *Peace Research, 23*(2-3), 25-32. Retrieved from https://www.jstor.org/stable/23609916

Lakoff, G. (1993). The contemporary theory of metaphor. In A. Ortony (Ed.), *Metaphor and thought* (pp. 202-251). New York, NY: Cambridge University Press.

Lakoff, G., & Johnson, M. (1980). *Metaphors we live by*. Chicago: The University of Chicago Press.

Laliberte, J. (2019). Language Skill Acquisition in Immigrant Social Networks: Evidence from Australia. *Labour Economics, 57*, 35-45. doi:10.1016/j.labeco.2019.01.005

Lamont, L., & Lareau, L. (1988). Cultural capital: Allusions, gaps and glissandos in recent theoretical development. *Sociological Theory, 6*(2), 153-168. doi:10.2307/202113

Landau, M. (1961). On the use of metaphor in political analysis. *Social Research, 28*(3), 331-353. Retrieved from http://www.jstor.org/stable/40969393

Larner, W. (2003). Neoliberalism? Environment and planning. *Society and Space, 21*(5), 509-512. doi:10.1068/d2105ed

Lawrence, T., & Shandnam, M. (2008). Institutional theory. In W. Donsbach (Ed.), *The international encyclopedia of communication* (pp. 2288-2293). Oxford, England: Blackwell.

Lazarsfeld-Jensen, A., & Morgan, K. (2009). The vanishing idea of a scholarly life: Workload calculations and the loss of academic integrity in Western Sydney. *Australian Universities' Review, 51*(2), 62-69. Retrieved from http://issuu.com/nteu/docs/aur_51-02

Le, A. (2000). The determinants of immigrant self-employment in Australia. *International Migration Review, 34*(1), 183-214. doi:10.2307/2676017

Le, T., & Shi, L. (2006, November) Chinese background students' learning approaches. Paper presented at AARE conference, Adelaide. Retrieved from Australian Association for Research in Education website: https://www.aare.edu.au/data/publications/2006/le06370.pdf

Lee, B., & Farruggia, S., & Brown, G. (2013). Academic difficulties encountered by East Asian international university students in New Zealand. *Higher Education Research and Development, 32*(6), 915-931. doi:10.1080/07294360.2013.806444

Lee, R. (2019). Who does the dishes? Precarious employment and ethnic solidarity among restaurant workers in Los Angeles' Chinese enclave. *Ethnicities, 19*(2), 433-451. doi:10.1177/1468796818789455

Lejano, R. (2006). *Frameworks for policy analysis: Merging text and context*. New York, NY: Routledge.

Lesinska, M. (2014). The European backlash against immigration and multiculturalism. *Journal of Sociology, 50*(1), 37–50. doi:10.1177/1440783314522189

Leung, A., Maddux, W., Galinksy, A., & Chiu, C. (2008). Multicultural experience enhances creativity: The when and how. *American Psychologist, 63*(3), 169-181. doi:10.1037/0003-066X.63.3.169

Leuven, E., & Oosterbeek, H. (2001). Firm-specific human capital as a shared investment: Comment. *American Economic Review, 91*(1), 342–347. doi:10.1257/aer.91.1.342

Levey, G. (2009). What Is living and what is dead in multiculturalism. *Ethnicities, 9*(1), 75–93. doi:10.1177/1468796808099905

Li, I., & Miller, P. (2012). Gender discrimination in the Australian graduate labour market. *Australian Journal of Labour Economics, 15*(3), 167-199. Retrieved from Monash University Informit website: https://search.informit.com.au/documentSummary;dn=261348610882389;res=IELBUS

Li, Y. (2015). Constituting co-ethnic exploitation: The economic and cultural meanings of cash-in-hand jobs for ethnic Chinese migrants in Australia. *Critical Sociology, 43*(6), 919-932. doi:10.1177/0896920515606504

Lim, L. (2018). A Multicultural Act for Australia. *Cosmopolitan civil societies: An Interdisciplinary Journal, 10*(2), 42-66. doi:10.5130/ccs.v10i2.5981

Lindley, J. (2002). The English language fluency and earnings of ethnic minorities in Britain. *Scottish Journal of Political Economy, 49*(4), 467-487. doi:10.1111/1467-9485.00242

Lingard, B., Sellar, S., & Savage, G. (2014). Re-articulating social justice as equity in schooling policy: The effects of testing and data infrastructures. *British Journal of Sociology of Education, 35*(5), 710-730. doi:10.1080/01425692.2014.919846

Liu, J. H., & Mills, D. (2006). Modern racism and neo-liberal globalization: The discourses of plausible deniability and their multiple functions. *Journal of Community and Applied Social Psychology 16*(2), 83–99. doi:10.1002/casp.847

Loutzenheiser, L. (2015). Who are you calling a problem? Addressing transphobia and homophobia through school policy. *Critical Studies in Education, 56*(1), 99-115. doi:10.1080/17508487.2015.990473

Lovat, T., Nilan, P., Hosseini, S., Samrayi, I., Mansfield, M., & Alexander, W. (2013). Australian Muslim jobseekers: Equal employment opportunity and equity in the labour market. *Journal of Muslim Minority Affairs, 33*(4), 435-450. doi:10.1080/13602004.2013.866346

Lowe, D. (2011, October 17). Colombo Plan: An initiative that brought Australia and Asia closer. *The Conversation*. Retrieved from https://theconversation.com

Lu, J., Le, T., & Fan, W. (2012). The challenges Chinese students face in Australia. *International Journal of Innovative Interdisciplinary Research, 3*, 1–9.

Ludlow, M. (2016, July 6). Election 2016: Pauline Hanson's return like 1996 all over again. *Australian Financial Review*. Retrieved from https://www.afr.com/

MacDonald, F. (2017). Positioning young refugees in Australia. Media discourse and social exclusion. *International Journal of Inclusive Education, 21*(11), 1182-1195. doi:10.1080/13603116.2017.1350324

McDonald, P. (2017). International migration and employment growth in Australia, 2011–2016. *Australian Population Studies*, *1*(1), 3-12. doi:10.37970/aps.v1i1.8

MacDonald, H., Nelson, J., Galster, G., Paradies, Y., Dunn, K., & Dufty-Jones, R. (2016). Rental discrimination in the multi-ethnic metropolis: Evidence from Sydney. *Urban Policy and Research, 36*(4), 373-385. doi:10.1080/08111146.2015.1118376

Macve, R. (1992). The plight of accounting education in Australia: A sense of deja vu. *Accounting Education, 1*(2), 129-132. doi:10.1080/09639289200000022

Magli, M. (2020). The direct and indirect effect of services offshoring on local labour market outcomes, CESifo Working Paper, No. 8413. Center for Economic Studies and Ifo Institute (CESifo), Munich. Retrieved from https://www.econstor.eu/bitstream/10419/223485/1/cesifo1_wp8413.pdf

Marcus, A. (2014). Attitudes to immigration and cultural diversity in Australia. *Journal of Sociology, 50*(1), 10-22. doi:10.1177/1440783314522188

Marcus, A., Jupp, J., & McDonald, P. (2009). *Australia's migration revolution*. Crows Nest, N.S.W.: Allen & Unwin.

Marginson, S. (1989). *Human Capital Theory and Education Policy* [Discussion paper no. 3]. Public Sector Research Centre, University of New South Wales. Retrieved from NCVER international tertiary education research database website: http://hdl.voced.edu.au/10707/107779

Marginson, S. (2000). Rethinking academic work in the global era. *Journal of Higher Education Policy, 22*(1), 1-12. doi:10.1080/713678133

Marginson, S. (2019). Limitations of human capital theory. *Studies in Higher Education, 44*(2), 287-301. doi:10.1080/03075079.2017.1359823

Marginson, S., Nyland, C., Sawir, E., & Forbes-Mewett, H. (2010). *International student security*. Cambridge, England: Cambridge University Press.

Marr, D., & Wilkinson, M. (2003). *Dark victory*. Sydney, N.S.W.: Allen and Unwin.

Marshman, I., Bare, E., & Beard, J. (2020, September 28). As universities face losing 1 in 10 staff, COVID-driven cuts create 4 key risks. *The Conversation*. Retrieved from https://theconversation.com/as-universities-face-losing-1-in-10-staff-covid-driven-cuts-create-4-key-risks-147007#:~:text=A%20conservative%2025%25%20reduction%20in,jobs%2C%20the%20loss%20is%20greater.

Marston, G. (2004). *Social policy and discourse analysis: Policy change in public housing*. Aldershot, England: Ashgate.

Martin, L. (2016). Framing the framework: The Origins of a fair chance for all. In A. Harvey, C. Burnheim, & Brett, M. (Eds.), *Student Equity in Australian Higher Education: Twenty-five years of A Fair Chance for All* (pp. 21-38). Singapore: Springer. doi:10.1007/978-981-10-0315-8

Mathews, M. R., Jackson, M., & Brown, P. (1990). *Accounting for Education: Report of the Review of the Accounting Discipline in Higher Education*. Canberra, ACT: Australian Government Publishing Service.

Maton, K. (2012). Habitus. In M. Grenfall (Ed.), *Pierre Bourdieu: Key concepts* (2nd ed., pp. 48–64). New York, NY: Routledge.

May, R., Strachan, G., & Peetz. D. (2013). Workforce development and renewal in Australian universities and the management of casual academic staff. *Journal of University Teaching & Learning Practice, 20*(3), 1–24. Retrieved from https://ro.uow.edu.au/jutlp/vol10/iss3/3

McBurnie, G., & Ziguras, C. (2001). The regulation of transnational higher education in Southeast Asia: Case studies of Hong Kong, Malaysia and Australia. *Higher Education, 42*(1), 85–105. doi:10.1023/A:1017572119543

McGrath-Champ, S., Rosewarne, S. & Rittau, Y. (2011). From one skill shortage to the next: The Australian construction industry and geographies of a global labour market. *Journal of Industrial Relations*, *53*(4), 467-485. doi:10.1177/0022185611412897

McKnight, D. (2010). Rupert Murdoch's News Corporation: A media institution with a mission. *Historical Journal of Film, Radio and Television, 30*(3), 303-316. doi:10.1080/01439685.2010.505021

MCEETYA (2000). *National Protocols for Higher Education Approval Processes*. Retrieved from Education Council Australia website: http://www.educationcouncil.edu.au/site/DefaultSite/filesystem/documents/Reports%20and%20publications/Archive%20Publications/Higher%20Ed/Revised-Nat%20Protocols%20HE%20Approval%20Process.pdf

McGowan, S., & Potter, L. (2008). The implications of the Chinese learner for the internationalisation of the curriculum: An Australian perspective. *Critical Perspectives on Accounting, 19*(2), 181-198. doi:10.1016/j.cpa.2005.12.006

McKay, F., Thomas, S., & Blood, W. (2011). Any one of these boat people could be a terrorist for all we know! Media representations and public perceptions of 'boat people' arrivals in Australia. *Journalism, 12*(5), 607–626. doi:10.1177/1464884911408219

McKay, J. (1990). Australia and the Northeast Asian ascendancy: Some commentaries on the Garnaut report. *Australian Journal of International Affairs, 44*(1), 1–2. doi:10.1080/10357719008445013

McLaughlan, G., & Salt, J. (2002). Migration policies towards highly skilled foreign workers. Report to the Home Office. Migration Research Unit, Geography Department, University College, London.

McNamara, T. (2011). Multilingualism in education: A poststructuralist critique. *The Modern Language Journal*, *95*, 430–41. doi:10.1111/j.1540-4781.2011.01205.x

Melamed, J. (2006). The spirit of neoliberalism from racial liberalism to neoliberal multiculturalis. *Social Text, 24*(4), 1–24. doi:10.1215/01642472-2006-009.

Mickiewicz, T., Du, J., & Shepotylo, O. (2020, October 13). Are individualistic societies worse at responding to pandemics? *The Conversation*. Retrieved from https://theconversation.com/are-individualistic-societies-worse-at-responding-to-pandemics-147386

Millar, D. (2009). The Chinese in Australia 1818-1918. *Agora, 44*(3), 24-28.

Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society, 19*(1), 1-31. doi:10.1080/03085149000000001

Miller, S., & Rosenbaum, J. (1997). Hiring in a Hobbesian world: Social infrastructure and employers' use of information. *Work and Occupations, 24*(4), 498-523. doi:10.1177/0730888497024004006

Milner, M., & Hill, W. (2008). Examining the skills debate in Scotland. *The International Journal of Management Education, 6*(3), 13-20. doi:10.3794/ijme.63.140

Moghaddam, A. (2006). Coding Issues in Grounded Theory. *Issues in Educational Research, 16*(1), 52-66. Retrieved from http://www.iier.org.au/iier16/moghaddam.html

Mohamed, E., & Lashine, S. (2003). Accounting knowledge and skills and the challenge of a global business environment. *Managerial Finance, 29*(7), 3-16. doi:10.1108/03074350310768319

Moore, G. (2012). Tristan chords and random scores: Exploring undergraduate students' experiences of music in higher education through the lens of Bourdieu. *Music Education Research, 14*(1), 63–78. doi:10.1080/14613808.2012.657164

Moran, A. & Mallman, M. (2019). Social cohesion in rural Australia: Framework for conformity or social justice? *Australian Journal of Social Issues, 54*(2), 191-206. doi:10.1002/ajs4.65

Moser, K. (2000). Metaphor analysis in psychology: Method, theory and fields of application. *Forum: Qualitative Social Research, 1*(2). doi:10.17169/fqs-1.2.1090

Murphy, R. (1988). The structure of closure: A critique and development of the theories of Weber, Collins, and Parkin. *The British Journal of Sociology, 35*(4), 547–567. doi:10.2307/590434

Murray, N., & Hicks, M. (2016). An institutional approach to English language proficiency. *Journal of Further and Higher Education, 40*(2), 170-187. doi:10.1080/0309877X.2014.938261

Musolff, A. (2015) Dehumanizing metaphors in UK immigrant debates in press and online media. *Journal of Language Aggression and Conflict, 3*(1), 41–56. doi:10.1075/jlac.3.1.02mus

Nagy, J. (2008). Fit for intended use– a manufacturing metaphor applied to international business students and learning outcomes. *People and Place, 16*(3), 9-18. Retrieved from the Australian Population Research Institute website: https://tapri.org.au/wp-content/uploads/2016/02/v16n3_2nagy.pdf

Nasrin, F. (2001). *International female graduate students' perceptions of their adjustment experiences and coping strategies at an urban research university*. Retrieved from

Institute of Education Sciences website: https://eric.ed.gov/?id=ED452336

Nee, V., Sanders, J. M., & Sernau, S. (1994). Job transitions in an immigrant metropolis: Ethnic boundaries and the mixed economy. *American Sociological Review,59*(6), 849–872. doi:10.2307/2096372

Nerdrum, L. (1999). *The economics of human capital: A theoretical analysis illustrated empirically by Norwegian data*. Oslo, Norway: Scandinavian University Press.

Ng, E., & Bloemraad, I. (2015). A SWOT analysis of multiculturalism in Canada, Europe, Mauritius and South Korea. *American Behavioural Scientists, 59*(6), 619-636. doi:10.1177/0002764214566500

Ng, E., & Metz, I. (2015). Multiculturalism as a strategy for national competitiveness: The case for Canada and Australia. *Journal of Business Ethics, 128*(2), 253-266. Retrieved from http://www.jstor.org/stable/24702868

Nica, E. (2012). The increased significance of education as an investment in human capital. *Contemporary readings in Law and social Justice, 4*(2), 336-341.

Norton, A. (2016). Equity and markets. The Origins of a fair chance for all. In A. Harvey, C. Burnheim, & Brett, M. (Eds.), *Student Equity in Australian Higher Education: Twenty-five years of A Fair Chance for All* (pp. 183-206). Singapore: Springer. doi:10.1007/978-981-10-0315-8

Norton, A. (2020, June 29). Coronavirus and university reforms put at risk Australia's research gains of the last 15 years. *The Conversation*. Retrieved from https://theconversation.com/coronavirus-and-university-reforms-put-at-risk-australias-research-gains-of-the-last-15-years-141452.

O'Reilly, C., Caldwell, D., Chapman, J., & Doer, B. (2014). The promise and problems of organizational culture: CEO personality, culture, and firm performance. *Group & Organisation Management, 39*(6), 595–625. doi:10.1177/1059601114550713

O'Connell, B. (2010). *Enhancing assessment feedback practices in Accounting education: Issues, obstacles and reforms* [Report]. Retrieved from https://ltr.edu.au/resources/PP7-352%20JCU%20OConnell%20-%20Final%20Report%20Mar%2010.pdf

OECD. (2019a). Spending on tertiary education (indicator). doi:10.1787/a3523185-en

OECD. (2019b), Public spending on education (indicator). doi:10.1787/f99b45d0-en

Oliver, B. (2015). Redefining graduate employability and work-integrated learning: Proposals for effective higher education in disrupted economies. *Journal of Teaching and Learning for Graduate Employability*, *6*(1), 56-65. Retrieved from Monash University Informit website: https://search.informit.com.au/documentSummary;dn=174658230609829;res=IELHSS

Opperman, H. (1966). Making multicultural Australia: Australia's immigration policy. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/284pperman_1.pdf

O'Reilly III, C., Chatham, J., & Caldwell, D. (1991). People and organisational culture: A profile comparison approach to assessing person-organisation fit. *The Academy of Management Journal, 34*(3), 487-516. doi:10.2307/256404

Paisey, C., & Paisey, N. (2010). Developing skills via work placements in accounting: Student and employer views. *Accounting Forum, 34*(2), 89-108. doi:10.1016/j.accfor.2009.06.001

Pakulski, J. (2014). Confusions about multiculturalism. *Journal of Sociology, 50*(1), 23-36. doi:10.1177/1440783314522190

Pakulski, J., & Markowski, S. (2014). Globalisation, immigration and multiculturalism: The European and Australian experiences. *Journal of Sociology, 50*(1), 3-9. doi:10.1177/1440783314522186

Pan, P., & Perera, H. (2012). Market relevance of university accounting programs: Evidence from Australia. *Accounting Forum, 36*(2), 91-108. doi:10.1016/j.accfor.2011.11.001

Pantazis, C. (2016). Policies and discourses of poverty during a time of recession and austerity. *Critical Social Policy, 36*(1), 3-20. doi:10.1177/0261018315620377

Parekh, R., Maleku, A., Fields, N., Adorno, G., Schuman, D., & Felderhoff, B. (2018). Pathways to age-friendly communities in diverse urban neighborhoods: Do social capital and social cohesion matter? *Journal of Gerontological Social Work, 61*(5), 492-512. doi:10.1080/01634372.2018.1454564

Parker, L. (1994). Professional accounting body ethics: in search of the private interest. *Accounting, Organisation and Society, 19*(6), 507-525. doi:10.1016/0361-3682(94)90021-3

Parry, N., & Jackling, B. (2015). How do professional financial services firms understand their skill needs and organise their recruitment practices? *Accounting Education, 24*(6), 514–538. doi:10.1080/09639284.2015.1109528

Peterson, E. (2017). The role of population in economic growth. *SAGE Open*, *7*(4), 1-15. doi:10.1177/2158244017736094

Percy, A., & Beaumont, R. (2008). The casualisation of teaching and the subject at risk. *Studies in Continuing Education, 30*(2), 145-157. doi:10.1080/01580370802097736

Pereira, R. (2014). Using critical policy analysis in occupational science research: Exploring Bacchi's methodology. *Journal of Occupational Science, 21*(4), 389-402. doi:10.1080/14427591.2013.806207

Pham, H. (2018). Assuring quality in higher education in a Confucian collectivist culture: The Vietnamese experience. *Journal of Contemporary Educational Research*, 2*(4)*, 10-19. doi:10.26689/jcer.v2i4.405

Phillips, A. (2007). *Multiculturalism without culture*. Princeton, NJ: Princeton University Press.

Pickering, S. (2001). Common sense and original deviancy: News discourses and Asylum seekers in Australia. *Journal of Refugee Studies, 14*(2), 169-186. doi:10.1093/jrs/14.2.169

Pienaar, K., & Savic, M. (2016). Producing alcohol and other drugs as a policy 'problem': A critical analysis of South Africa's 'National Drug Master Plan'. *International Journal of Drug Policy, 30*, 35-42. doi:10.1016/j.drugpo.2015.12.013

Piketty, T. (2014). *Capital in the twenty-first century*. Cambridge, MA: Harvard University Press.

Piore, M. (1972). *Notes for a theory of labour market specification.* [Working paper no. 95]. Department of Economics, MIT. Retrieved from http://www.archive.org/details/notesfortheoryofOOpior

Piore, M. (1978). Dualism in the labor market: A response to uncertainty and flux. The case of France. *Revue économique, 29*(1), 26-48. doi:10.3406/reco.1978.408371

Portes, A. (1981). Modes of structural incorporation and present theories of immigration. In M. M. Kritz, C. B. Keely, & S. M. Tomasi (Eds.), *Global trends in migration* (pp. 279-297). Staten Island, NY: CMS Press.

Portes, A., & Manning, R. D. (1986). The immigrant enclave: Theory and empirical Examples. In S. Olzak, & J. Nagel (Eds.), *Comparative ethnic relations* (pp. 47-68). Orlando, FL: Academic Press.

Poullaos, C. (2016). Canada vs Britain in the imperial accountancy arena, 1908-1912: Symbolic capital, symbolic violence. *Accounting, Organizations and Society, 51*, 47-63. doi:10.1016/j.aos.2016.05.001

Putnam, R. (2000). *Bowling alone: The collapse and revival of American community*. New York, NY: Simon and Schuster.

Putnam R. (2007). E Pluribus Unum: Diversity and community in the twenty-first century. *Scandinavian Political Studies, 30*(2), 137–174. doi:10.1111/j.1467-9477.2007.00176.x

Quade, E. (1975). *Analysis for public decisions*. New York, NY: Elsevier.

Quality Indicators for Learning and Teaching. (2017). 2017 *Graduate Outcome Survey*: National Report. Retrieved from https://www.qilt.edu.au/docs/default-source/gos-reports/2017/2017_gos_national_report_final_accessiblea45d8791b1e86477b58fff00006709da.pdf?sfvrsn=ceb5e33c_4

Quayle, A., & Sonn, C. (2009). The construction of Muslims as "Other" in mainstream Australia's print media: An analysis of discourse. *The Australian Community Pscyhologist, 21*(1), 8-23.

Quiggin, J. (1999). Human capital theory and education policy in Australia. *The Australian Economic Review, 32*(2), 130-144. doi:10.1111/1467-8462.00100

Rajendran, D., Ng, E., Sears, G., & Ayub, N. (2019). Determinants of migrant career success: A study of recent skilled migrants in Australia. *International Migration*, Advanced online publication. doi:10.1111/imig.12586

Rea, J. (2016). Critiquing neoliberalism in Australian universities. *Australian Universities' Review, 58*(2), 9 -14. Retrieved from http://issuu.com/nteu/docs/aur_57-02

Ready, D., Hill, L., & Conger, J. (2008). Winning the race for talent in emerging markets. *Harvard Business Review, 86*(11), 62-70.

Redden, G. (2017). John Howard's investor state: Neoliberalism and the rise of inequality in Australia. *Critical Sociology, 45*(4-5), 713-728. doi:10.1177/0896920517745117

Richards, L., & Morse, J. M. (2007). *Readme first for a user's guide to qualitative methods* (2nd ed.). Thousand Oaks, CA: Sage.

Rizvi, F., & Lingard, B. (2011). Social equity and the assemblage of values in Australian higher education. *Cambridge Journal of Education, 41*(1), 5-22. doi:10.1080/0305764X.2010.549459

Robertson, M., Line, M., Jones, S., & Thomas, S. (2000). International students, learning environments and perceptions: A case study using the Delphi technique. *Higher Education Research and Development, 19*(1), 89-102. doi:10.1080/07294360050020499

Robertson, S. (2011). Student switchers and the regulation of residency: The interface of the individual and Australia's immigration regime. *Population, Space and Place, 17*, 103-115. doi:10.1002/psp.598

Robertson, S., & Komljenovic, J. (2016). Unbundling the university and making higher education markets. In A. Verger, C. Lubienski, & G. Steiner-Khamsi (Eds.), *World Yearbook of Education 2016: The Global Education Industry* (pp. 211-227). New York, NY: Routledge.

Robertson, S., & Runganaikaloo, A. (2014). Lives in limbo: Migration experiences in Australia's education–migration nexus. *Ethnicities, 14*(2) 208–226. doi:10.1177/1468796813504552

Rose, N. (1999). Inventiveness in politics. *Economy and Society, 28*(3), 467-493. doi:10.1080/03085149900000014

Roshid, M. (2013). English language proficiency and employment: A case study of Bangladeshi graduates in Australian employment market. *Mevlana International Journal of Education, 3*(1), 68-81.

Rothengatter, M., & Hill, R. (2013). A precarious presence: Some realities and challenges of academic casualisation in Australian universities. *Australian Universities' Review, 55*(2), 51-59. Retrieved from http://issuu.com/nteu/docs/aur_55-02

Ryan, J. (2016). 'Asian' Learners or 'Internationalised' Learners? Taking Advantage of International Cultural Academic Flows. *East Asia, 33*(1), 9–24. doi:10.1007/s12140-015-9246-2

Ryan, L. (2011). Migrants' social networks and weak ties: accessing resources and constructing relationships post-migration. *The Sociological Review, 59*(4), 707-724. doi:10.1111/j.1467-954X.2011.02030.x

Ryan, S. (2010). Business and accounting education: Do they have a future in the university? In E. Evan, R. Burritt, & J. Guthrie, (Eds.), *Accounting Education at a Crossroad in 2010* (pp. 22-28). Sydney, N.S.W.: ICAA.

Ryan, S., Connell, J., & Burgess, J. (2017). Casual academics: a new public management paradox. *Labour & Industry: A Journal of the Social and Economic Relations of Work, 27*(1), 56-72. doi:10.1080/10301763.2017.1317707

Saldana, J. (2013). *The coding manual for qualitative researchers* (2nd ed.). London, England: Sage.

Salter, P. (2013). The problem in policy: Representations of Asia literacy in Australian education for the Asian Century. *Asian Studies Review, 37*(1), 3-23. doi:10.1080/10357823.2012.760530

Sanders, J. M., Nee, V., & Sernau, S. (2002). Asian immigrants' reliance on social ties in a multiethnic. *Social Forces, 81*(1), 281-314. doi:10.1353/sof.2002.0058

Sanders, J. M., & Nee, V. (1987). Limits of ethnic solidarity in the enclave economy. *American Sociological Review, 52*(6), 745-773. doi:10.2307/2095833

Sardana, D., Zhu, Y., & van der Veen, R. (2019). Unlocking the talents-in-waiting: Case study analysis of Chinese and Indian high-skilled migrants in South Australia. *International Migration*, *54*(6), 74-94. doi:10.1111/imig.12294

Sarros, J., Gray, J., Densten, I., & Cooper, B. (2005). The organizational culture profile revisited and revised: An Australian perspective. *Australian Journal of Management, 30*(1), 159-182. doi:10.1177/031289620503000109

Saunders, D. (2007) The impact of neoliberalism on college students. *Journal of College and Character, 8*(5), 1-9, doi:10.2202/1940-1639.1620

Sawir, E. (2005). Language difficulties of international students in Australia: The effects of prior learning experience. *International Education Journal, 6*(5), 567-580.

Sawir, E., Marginson, S., Forbes-Mewett, H., Nyland, C., & Ramia, G. (2012). International student security and English language proficiency. *Journal of Studies in International Education, 16*(5), 434-454. doi:10.1177/1028315311435418

Schlesinger, M., & Lau, R. (2000). The meaning and measure of policy metaphors. *The American Political Science Review, 94*(3), 611-626. doi:10.2307/2585834

Schmitt, R. (2005). Systematic metaphor analysis as a method of qualitative research. *The Qualitative Report, 10*(2), 358-394. Retrieved from https://nsuworks.nova.edu/tqr/vol10/iss2/10

Schultz, T. (1993). The economic importance of human capital in modernization. *Education Economics, 1*(1), 13-19. doi:10.1080/09645299300000003

Schwandt, T. A. (2007). *The SAGE dictionary of qualitative inquiry* (3rd ed.). Thousand Oaks, CA: Sage.

Scott, D., & Kezar, A. (2019). Intergroup solidarity and collaboration in higher education organizing and bargaining in the United States. *Academic Labor: Research and Artistry*, *3*(1), 100-125. Retrieved from https://digitalcommons.humboldt.edu/alra/vol3/iss1/10

Sellar, S. (2013). Equity, markets and the politics of aspiration in Australian higher education. *Discourse: Studies in the cultural politics of education*, *34*(2), 245-258, doi:10.1080/01596306.2013.770250

Sellar, S., & Gale, T. (2016). Framing Student Equity in Higher Education: National and Global Policy Contexts of A Fair Chance for All. In A. Harvey, C. Burnheim, & Brett, M. (Eds.), *Student Equity in Australian Higher Education: Twenty-five years of A Fair Chance for All* (pp. 39-52). Singapore: Springer. doi:10.1007/978-981-10-0315-8

Sestito, R. (1982). *The Politics of Multiculturalism*. Retrieved from The Centre for Independent Studies website: http://www.cis.org.au/app/uploads/2015/07/pm3.pdf

Shah, M., & Nair, S. (2013). Private for-profit higher education in Australia: widening access, participation and opportunities for public-private collaboration. *Higher Education Research & Development, 32*(5), 820-832. doi:10.1080/07294360.2013.777030

Shah, M., Nair, S., & Wilson, M. (2011). Quality assurance in Australian higher education. *Asia Pacific Education Review, 12*(3), 475-483. doi:10.1007/s12564-011-9152-2

Shan, H. (2013). Skill as a relational construct: hiring practices from the standpoint of Chinese immigrant engineers in Canada. *Work, Employment and Society, 27*(6) 915–931. doi:10.1177/0950017012474710

Shattock, M. (2012). *Making policy in British higher education 1945-2011*. Maidenhead: England: McGraw-Hill and Open University Press.

Shen, J., Chanda, A., D'Netto, B., & Monga, M. (2009). Managing diversity through human resource management: An international perspective and conceptual framework. *The International Journal of Human Resource Management, 20*(2), 235-251. doi:10.1080/09585190802670516

Shepherd, S., Delgado, R., & Paradies, Y. (2018). Inter-Relationships Among Cultural Identity, Discrimination, Distress, Agency, and Safety Among Indigenous People in Custody. I*nternational Journal of Forensic Mental Health, 17*(2), 111-121. doi:10.1080/14999013.2018.1431338

Shin, J., & Harman, G. (2009). New challenges for higher education: Global and Asia-Pacific perspectives. *Asia Pacific Education Review, 10*(1), 1-13. doi:10.1007/s12564-009-9011-6

Sian, S. (2011). Operationalising closure in a colonial context: The association of accountants in East Africa, 1949-1963. *Accounting, Organizations and Society, 36*(6), 363-381. doi:10.1016/j.aos.2011.06.005

Sieweke, J. (2014). Imitation and process of institutionalisation: Insights from Bourdieu's Theory of Practice. *Schmalenbach Business Review, 66*(1), 24-42. doi:10.1007/BF03396868

Simon-Kumar, R. (2015). Neoliberalism and the new race politics of migration policy: Changing profiles of the desirable migrant in New Zealand. *Journal of Ethnic and Migration Studies, 41*(7), 1172-1191. doi:10.1080/1369183X.2014.936838

Sinclair, A. (1993). Approaches to organisational culture and ethics. *Journal of Business Ethics, 12*(1), 63-73. doi:10.1007/BF01845788

Siriwardane, H., & Durden, C. (2014). The communication skills of accountants: What we know and the gaps in our knowledge. *Accounting Education, 23*(2), 119–134. doi:10.1080/09639284.2013.847329

Skills Australia. (2009). *Annual Report 2008 – 2009*. Retrieved from National Centre for Vocational Education Research website: http://hdl.voced.edu.au/10707/193341.

Slingerland, E. (2004). Conceptual metaphor theory as methodology for comparative religion. *Journal of American Academy of Religion, 72*(1), 1-31. Retrieved from http://www.jstor.org/stable/40005875

Smart, D. (1997). Reforming Australia higher education: Adjusting the levers of funding and control. *Education Research and Perspectives*, *24*(2), 29-41. Retrieved from Monash University Informit website: https://search.informit.com.au/fullText;dn=980706983;res=IELAPA

Smyth, P. (2015). Social investment for inclusive growth in Australia. In R. Hasmath (Ed.), *Inclusive growth, development and welfare policy: A critical assessment* (pp. 179–194). New York, NY: Routledge.

Sobolewska, M., Galandini, S., & Lessard-Phillips, L. (2017). The public view of immigrant integration: multidimensional and consensual. Evidence from survey experiments in the UK and the Netherlands. *Journal of Ethnic and Migration Studies, 42*(10), 58-79. doi:10.1080/1369183X.2016.1248377

Song, X., & McCarthy, G. (2019). *Governing Asian international mobility in Australia*. Geneva, Switzerland: Palgrave McMillan.

Spence, M. (1973). Job market signalling. *The Quarterly Journal of Economics, 87*(3), 355-374. doi:10.2307/1882010

Springer, S., Birch, K., & MacLeavy, J. (2016). An introduction to neoliberalism. In S. Springer, S., Birch, K., & and J. MacLeavy (Eds.), *The handbook of neoliberalism* (pp. 1–14), London, England: Routledge.

Stanford, J. (2019). A turning point for labour market policy in Australia. *The Economic and Labour Relations Review, 30(2)*, 177-199. doi:10.1177/1035304619835075

Stevens, C. (1999). Selection and settlement of citizens: English language proficiency among immigrant groups in Australia. *Journal of Multilingual and Multicultural Development, 20*(2), 107-133. doi:10.1080/01434639908666372

Stoner, G., & Milner, M. (2010). Embedding generic employability skills in accounting degree: Developments and impediments. *Accounting Education, 19*(1-2), 123-138. doi:10.1080/09639280902888229

Strauss, A., & Corbin, J. (1998). *Basics of qualitative research: Techniques and procedures for developing Grounded Theory*. Thousand Oaks, CA: Sage.

Stuckey, H. (2015). The second step in data analysis: Coding qualitative research data. *Journal of Social Health and Diabetes, 3*(1), 7–10. doi:10.4103/2321-0656.140875

Suddaby, R. (2010). Challenges for Institutional theory. *Journal of Management Inquiry, 19*(1), 14-20. doi:10.1177/1056492609347564

Sugahara, S., Suzuki, K., & Boland, G. (2010). Students' major choice in accounting and its effect on their self-efficacy towards generic skills. *Asian Review of Accounting, 18*(2), 131-147. doi:10.1108/13217341011059390

Suseno, Y., Standing, C., Kiani-Mavi, R., & Jackson, P. (2020). National innovation performance: the role of human capital and social capital. *Innovation: The European*

Journal of Social Science Research, 33(3), 296-310. doi:10.1080/13511610.2018.1536536

Syed, J., & Murray, P. (2009). Combating the English language deficit: The labour market experiences of migrant women in Australia. *Human Resource Management Journal, 19*(4), 413–432. doi:10.1111/j.1748-8583.2009.00106.x

Tadmor, C., Satterstrom, P., Jang, S., & Polzer, J. (2012). Beyond individual creativity: The super additive benefits of multicultural experience for collective creativity in culturally diverse teams. *Journal of Cross-Cultural Psychology, 43*(3), 384-392. doi:10.1177/0022022111435259

Tan, E. (2014). Human Capital theory: A holistic criticism. *Review of Educational Research, 84*(3), 411–445. doi:10.3102/0034654314532696

Tang, T., & Chamberlain, M. (1997). Attitudes towards research and teaching: Differences between administrators and faculty members. *Journal of Higher Education, 68*(2), 212-227. Retrieved from https://www.jstor.org/stable/i348849

Tang, T., Aldhaeebi, M., Lan, J., & Bamanger, E. (2020). Comparison of the graduate education between Canada and China. *International Journal of Higher Education*, 9*(4)*, 13-26. doi:10.5430/ijhe.v9n4p13

Tavan, G. (2004). The dismantling of the white Australia policy: Elite conspiracy or will of the Australian people? *Australian Journal of Political Science, 39*(1), 109–125. doi:10.1080/1036114042000205678

Tavan, G. (2016, April 20). Ideas for Australia: Bipartisanship on immigration does little to counter racism, suspicion and division. *The Conversation*. Retrieved from https://theconversation.com/

Taylor, T., Gough, J., Bundock, V., & Winter, R. (1998). A bleak outlook: Academic staff perceptions of changes in core activities in Australian higher education, 1991 – 1996. *Studies in Higher Education, 23*(3), 255-268. doi:10.1080/03075079812331380236

Tehan, D. (2019, February 5). Continued growth in international education sector [Media release]. Retrieved from https://ministers.education.gov.au/tehan/continued-growth-international-education-sector

Teixeira, P., Rocha, V., Biscaia, R., & Cardoso, M. (2013). Policy changes, marketisation trends and spatial dispersion in European higher education: comparing public and private sectors. *Cambridge Journal of Regions, Economy and Society, 7*(2), 271-288. doi:10.1093/cjres/rst027

Teo, P. (2000). Racism in the news: A critical discourse analysis of news reporting in two Australian newspapers. *Discourse & Society, 11*(1), 7–49. doi:10.1177/0957926500011001002

Teppo, A. (2015). Grounded theory methods. In A. Bikner-Ahsbahs, C. Knipping, & N. Presmeg (Eds.), *Approaches to qualitative research in mathematics education: Examples of methodology and methods* (pp. 3-21). Dordrecht, Netherlands: Springer.

TEQSA. (2018). *Statistics report on TEQSA registered higher education providers – August 2018*. Retrieved from https://www.teqsa.gov.au/latest-news/publications/statistics-report-teqsa-registered-higher-education-providers-2018

TEQSA. (n.d.). *About TEQSA*. Retrieved from http://www.teqsa.gov.au/about

Tham, J., Campbell, I., & Boese, M. (2016). Why Is labour protection for temporary migrant workers so fraught? A perspective from Australia. In J. Howe, & R. Owens (Eds.), *Temporary labour migration in the global era: Regulatory challenges* (pp. 173-202). Portland, OR: Hart Publishing.

Thobani, S. (2007). *Exalted subjects: Studies in the making of race and nation in Canada*. Toronto, Canada: University of Toronto Press.

Tholen, G. (2017). Symbolic closure: Towards a renewed sociological perspective on the relationship between higher education, credentials and the graduate labour market. *Sociology, 51*(5), 1067–1083. doi:10.1177/0038038516641857

Thomas, L., & Beauchamp, C. (2011). Understanding new teachers' professional identities through metaphor. *Teaching and Teacher Education, 27*(4), 762-769. doi:10.1016/j.tate.2010.12.007

Thomson, P. (2012). Field. In M. Grenfall (Ed.), *Pierre Bourdieu: Key concepts* (2nd ed., pp. 65-82). New York. NY: Routledge.

Thorsen, D., & Lie, A. (n.d.). *What is neoliberalism?* [Unpublished manuscript]. Retrieved from the University of Oslo website: http://folk.uio.no/daget/neoliberalism.pdf

Thurow, L. (1976). *Generating inequality*. New York, NY: Basic Books.

Tierney, W. (1988). Organisational culture in higher education: Defining the essentials. *The Journal of Higher Education, 59*(1), 2-21. Retrieved from https://www.jstor.org/stable/1981868

Tilak, J. (2005). Global trends in the funding of higher education. *International Higher Education, 42*, 5–6. doi:10.6017/ihe.2006.42.7882

Tippett, M. (1992). The plight of accounting education in Australia: A review article. *Accounting Education, 1*(2), 99-127. doi:10.1080/09639289200000021

Tran, L., Rahimi, M., Tan, G., Dang, T., & Le, N. (2020). Post-study work for international graduates in Australia: opportunity to enhance employability, get a return on investment or secure migration? *Globalisation, Societies and Education, 18*(5), 495-510. doi:10.1080/14767724.2020.1789449

Triandis, H. (2001). Individualism-collectivism and personality. *Journal of Personality, 69*(6), 907-924. doi:10.1111/1467-6494.696169

Tudor, A. (2013). Balancing the public and the private Interest – A dilemma of accounting profession. *Procedia: Social and Behavioral Sciences*, 92, 930-935. doi:10.1016/j.sbspro.2013.08.779

Universities Australia. (2015). Higher Education and Research: Facts and figures, November 2015. Retrieved from https://www.universitiesaustralia.edu.au/australias-universities/key-facts-and-data#.XMEuxZMzau5

Van Dijk, T. (1995). Aims of critical discourse analysis. *Japanese Discourse, 1*, 17-27.

Van Dijk, T. (2001). Multidisciplinary CDA: A plea for diversity. In R. Wodak, & M. Meyer (Eds.), *Methods for Critical Discourse Analysis* (pp. 1-33). London, England: Sage.

Van Dijk, T. (2018). Discourse and migration. In R. Zapata-Barrero, & E. Yalaz (Eds.). *Qualitative Research in European Migration Studies* (pp. 227-245). doi:10.1007/978-3-319-76861-8_13

Vedder, R., Denhart, C., & Robe, J. (2013). *Why are recent college graduates underemployed? University enrolments and labor-market realities* [Policy paper]. Retrieved from Education Resource Information centre website: http://files.eric.ed.gov/fulltext/ED539373.pdf

Venugopal, R. (2015). Neoliberalism as concept. *Economy and Society, 44*(2), 165-187. doi:10.1080/03085147.2015.1013356

Vertovec, S. (2010). Towards post-multiculturalism? Changing communities, conditions and contexts of diversity. *International Social Science Journal, 61*(199), 83-95. doi:10.1111/j.1468-2451.2010.01749.x

Vollstedt, M., & Rezat, S. (2019). An introduction to grounded theory with a special focus on axial coding and the coding paradigm. In G. Kaiser, & N. Presmeg (Eds.), *Compendium for early career researchers in mathematics education, ICME-13 Monographs* (pp. 81-100). Cham, Switzerland: Springer Open. doi:10.1007/978-3-030-15636-7_4

Wahlquist, C. (2016, May 23). Race watchdog hails blind recruiting trial to overcome bias. *The Guardian*. Retrieved from http://www.theguardian.com/au

Wang, C., & Greenwood, K. (2015). Chinese nursing students' culture-related learning styles and behaviours: A discussion paper. *International Journal of Nursing Sciences, 2*(3), 253-258. doi:10.1016/j.ijnss.2015.07.009

Warman, C. (2007). Ethnic enclaves and immigrant earnings growth. *Canadian Journal of Economics, 40*(2), 401-422. doi:10.1111/j.1365-2966.2007.00414.x

Warner, R., & Miller, J. (2015). Cultural dimensions of feedback at an Australian university: a study of international students with English as an additional language. *Higher Education Research & Development, 34*(2), 420-435. doi:10.1080/07294360.2014.956695

Watty, K. (2005). Quality in accounting education: What say the academics*? Quality Assurance in Education, 13*(2), 215-220. doi:10.1108/09684880510594373

Watty, K. (2007). Quality in accounting education and low English standards among overseas students: Is there a link? *People and Place, 15*(1), 22-29. Retrieved from the Australian Population Research Institute website:

https://tapri.org.au/wp-content/uploads/2016/02/v15n1_3watty.pdf

Wayland, S. (1997). Immigration, multiculturalism and national Identity in Canada. *International Journal on Minority and Group Rights, 5*(1), 33-58. Retrieved from https://www.jstor.org/stable/24674516

Webb, J., & Chaffer, C. (2016). The expectation performance gap in accounting education: A review of generic skills development in UK accounting degrees. *Accounting Education. 25*(4), 349-367. doi:10.1080/09639284.2016.1191274

Weeden, K. (2002). Why do some occupations pay more than others? Social closure and earnings inequality in the United States. *American Journal of Sociology, 108*(1), 55–101. doi:10.1086/344121

Wendt, A. (2004). The state as person in international theory. *Review of International Studies, 30*(2), 289–316. Retrieved from https://www.jstor.org/stable/20097917

White, R. (1981). *Inventing Australia: Images and identity 1688–1980*. St Leonards, N.S.W.: Allen and Unwin.

Willcoxson, L., Wynder, M., & Laing, G. (2010). A whole-of-program approach to the development of generic and professional skills in a university accounting program. *Accounting Education, 19*(1), 65-91. doi:10.1080/09639280902886082

Wilson, E. (2000). Inclusion, exclusion and ambiguity: The role of organisational culture. *Personnel Review, 29*(3), 274-303. doi:10.1108/00483480010324652

Windle, J. (2008). The racialisation of African youth in Australia. *Journal for the Study of Race, Nation and Culture, 14*(5), 553-566. doi:10.1080/13504630802343382

Wodak, R. (1999). Critical discourse analysis at the end of the 20th Century. *Research on Language and Social Interaction, 32*(1-2), 185-193. doi:10.1080/08351813.1999.9683622

Wodak, R. (2015). *The politics of fear: What right-wing discourses mean*. London, England: Sage.

Wodak, R., & Meyer, M. (2009). Critical discourse analysis: History, agenda, theory, and methodology. In R. Wodak, & M. Meyer (Eds.), *Methods for Critical Discourse Analysis* (pp. 1-33). London, England: Sage

Wrenn, M., & Waller, W. (2017). Care and the neoliberal individual. *Journal of Economic Issues, 51*(2), 495-502. doi:10.1080/00213624.2017.1321438

Yanow, D. (1996). *How does a policy mean? Interpreting policy and organizational actions*. Washington, DC: Georgetown University Press.

Yanow, D. (2000). *Conducting interpretive policy analysis*. London, England: Sage.

Yates, L., & Wahid, R. (2013). Challenges to brand Australia: International students and the problem with speaking. *Higher Education Research & Development. 32*(6), 1037-1050. doi:10.1080/07294360.2013.806447

Yen, D., & Kuzma, J. (2009). Higher IELTS score, higher academic performance? The validity of IELTS in predicting the academic performance of Chinese students. *Worcester Journal of Learning and Teaching, 3*, 1–7. Retrieved from https://eprints.worc.ac.uk/id/eprint/811

Yong, J., Ryan, S., Yap, C., & Goela, N. (2011). A case study in the failure of graduate attributes in accounting education. In K. Krause, M. Buckridge, C. Grimmer, & S. Purbrick-Illek (Eds.), *Research and Development in Higher Education: Reshaping Higher Education* (Vol. 34, pp. 383–394). Milperra, N.S.W.: HERDSA.

Yu, B., & Wright. E. (2016). Socio-cultural adaptation, academic adaptation and satisfaction of international higher degree research students in Australia. *Tertiary Education and Management, 22*(1), 49-64. doi:10.1080/13583883.2015.1127405.

Ziguras, C. (2016). And Fairness for All? Equity and the International Student Cohort. In A. Harvey, C. Burnheim, & Brett, M. (Eds.), *Student Equity in Australian Higher Education: Twenty-five years of A Fair Chance for All* (pp. 207-220). Singapore: Springer. doi:10.1007/978-981-10-0315-8

Ziguras, C., & Law, S. F. (2006). Recruiting international students as skilled migrants: The global 'skills race' as viewed from Australia and Malaysia. *Globalisation, Societies and Education, 4*(1), 59–76. doi:10.1080/14767720600555087

Zolin, R., Chang, A., Yang, X., & Ho, E. (2015). Social capital or ethnic enclave location? A multilevel explanation of immigrant business growth. *International Business Review, 58*(5), 453-463. doi:10.1002/tie.21754

APPENDICES

APPENDIX A: POLICY TEXTS FOR WPR QUESTION ONE

Initial Text

MR.IT001	Evans, C. (2008, December 17). *Migration program gives priority to those with skills most needed* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

Report

RE008	Birrell, B., Hawthorne, L, & Richardson, S. (2006). *Evaluation of the general skilled migration categories* [Report]. Commonwealth of Australia: Canberra. Retrieved from Flinders University website: http://www.flinders.edu.au/sabs/nils-files/reports/GSM_2006_Full_report.pdf

Speeches

SP009	Ruddock, P. (1998, March 18). *Immigration reform: The unfinished agenda. Speech presented at the National Press Club* [Speech]. Retrieved from https://parlinfo.aph.gov.au/
SP010	Ruddock, P. (2000, November 23). *Australian immigration: Grasping the new reality. Speech to Nation Skilling: Migration Labour and the Law Symposium* [Speech]. Retrieved from https://parlinfo.aph.gov.au/
SP011	Ruddock, P. (2001, March 1). *The economic impact of immigration. Speech to the Economic Impact of Immigration Seminar* [Speech]. Retrieved from https://parlinfo.aph.gov.au/
SP012	Ruddock, P. (2002, May 7). *Migration benefiting Australia. Speech to the Migration Benefiting Australia Conference* [Speech]. Retrieved from https://parlinfo.aph.gov.au/
SP013	Evans, C. (2010, June 28). *The role of immigration and migration through to 2050. Speech to the Informa Conference, Population Australia 2050 Summit, Sydney Australia* [Speech]. Retrieved from https://parlinfo.aph.gov.au/
SP014	Evans, C. (2010, October 27). *The future of Australian international education. Speech to the University of Canberra* [Speech]. Retrieved from https://ministers.employment.gov.au/evans/future-australian-international-education-speech-university-canberra
SP015	Bowen, C. (2011, November 2). *Skilled migration: geared for our economic needs. Address to the Australia India Business Council, Canberra, A.C.T.* [Speech]. Retrieved from https://www.chrisbowen.net/

SP016	Bowen, C. (2012, August 2). *Address to the Australian Mines and Metals Association Migration and Labour sourcing conference, Brisbane, QLD* [Speech]. Retrieved from https://www.chrisbowen.net/
SP017	Bowen, C. (2012, May 25). *Skilled migration benefits and reforms. Address to the National Press Club, Canberra, A.C.T.* [Speech]. Retrieved from https://www.npc.org.au/

Media Release

MR008	Ruddock, P. (1997, August 5). *Student visa numbers continue to grow* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR009	Kemp, D. (1998, May 11). *$1.2 billion growth in education export industry* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR010	Ruddock, P. (1998, August 27). *Skilled migration changes to boost economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR011	Ruddock, P., & Kemp, D. (1998, December 1). *Changes to overseas student visa* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR012	Ruddock, P., & Kemp, D. (1998, July 21). *New measures to attract move overseas fee-paying students and improve immigration control* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR013	Ruddock, P. (1999, March 9). *Skilled migration changes to boost economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR014	Ruddock, P. (1999, April 29). *1999-2000 Migration (non-humanitarian) program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR015	Ruddock, P. (2000, April 3). *2000-2001 Migration (non-humanitarian) program to further increase focus on skills* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR016	Ruddock, P. (2000, April 3). *Migration occupations in demand list* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR017	Ruddock, P. (2001, July 1). *New visa processes to help business, overseas students and skilled migration from 1 July 2001* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR018	Ruddock, P. (2001, October 22). *Immigration: Playing its role in Australia's future* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR019	Ruddock, P. (2002, May 7). *Minister announces 2002-2003 migration (non-humanitarian) program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

MR020	Ruddock, P. (2002, May 7). *Migration program highly skilled and largest in decade* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR021	Ruddock, P., & Abbot, T. (2003, March 13). *Government responds to changing ICT labour market* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR022	Ruddock, P. (2003, March 31). *2003-04 Migration program will increase benefits to Australia* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR023	Ruddock, P. (2003, May 14). *Transitional arrangements for skilled migration study requirements* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR024	Vanstone, A. (2003. November 29). *Student visa numbers continue to grow* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR025	Vanstone, A. (2004, April 1). *Australia's skills and migrants to increase* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR026	Vanstone, A. (2004, September 1). *Changes to skilled migration program boost range of skilled workers in Australia* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR027	Vanstone, A. (2005, April 14). *2005-06 Migration (non-humanitarian) program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR028	Vanstone, A (2005, July 27). *Record number of skill stream migrants in 04-05* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR029	Vanstone, A. (2005, November 5). *New migrants entering the workforce faster* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR030	Vanstone, A. (2006, May 1). *Budget 2006: Government successfully matching skilled workers to employers* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR031	Vanstone, A. (2006, May 8). *Evaluation of general skilled migration categories* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR032	Vanstone, A. (2006, July 25). *Migration programme attracts needed skills* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR033	Vanstone, A., & Andrews, K. (2006, September 20). *Government revises MODL to reflect the labour market* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR034	Andrews, K. (2007, May 8). Budget 2007: *A prosperous cohesive nation* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

MR035	Andrews, K., & Hockey, J. (2007, August 9). *Migration occupations in demand list* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR036	Andrews, K. (2007, August 16). *A prosperous and cohesive nation: Migration program outcomes 2006 – 2007* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR037	Evans, C. (2008, February 17). *Immigration package to ease skills shortage* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR038	Evans, C. (2008, April 25). *Foreign students gain automatic work rights in Australia* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR039	Evans, C. (2008, May 13). Budget 2008-09 - *Record skilled migration program to boost economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR040	Evans, C. (2008, July 22). *Skilled foreign workers meeting shortage* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR041	Evans, C. (2008, August 22). *Migration program boosts economy and eases skills shortage* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR042	Evans, C. (2009, March 16). *Government cuts migration program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR043	Evans, C. (2009, March 24). *Migration agency fraud racket uncovered* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR044	Evans, C. (2009, May 12). Budget 2009-10: *Migration program: The size of the skilled and family programs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR045	Evans, C. (2009, June 19). *Minister meets Indian community in Melbourne* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR046	Evans, C. (2009, July 1). *Migration changes from 1 July* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR047	Evans, C. (2009, July 1). *Assessment changes for skilled migrants from 1 July* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR048	Evans, C. (2009, July 23). *Immigration Minister to visit India and Sri Lanka* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR049	Evans, C. (2009, August 20). *Student visa checks strengthened* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR050	Evans, C. (2009, November 9). *New visa measures to assist international student* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

MR051	Evans, C. (2010, February 8). *Migration reforms to deliver Australia's skills needs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR052	Evans, C. (2010). *Options remain for overseas students* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR053	Evans, C. (2010). *Skilled migration changes deliver more workers Australia needs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR054	Gillard, J. (2010, March 9). *Baird review into international students final report* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR055	Evans, C. (2010, March 9). *Minister welcomes Baird review* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR056	Evans, C. (2010, April 27). *Government closes student visa loopholes* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR057	Evans, C. (2010, May 7). *Temporary suspension of certain offshore general skilled migration visas* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR058	Evans, C. (2010, May 11). Budget 2010: *Government sharpens focus of skilled migration program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR059	Evans, C. (2010, May 17). *New skilled occupation list to meet Australia's economic needs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR060	Evans, C. (2010, May 26). *Reforms result in 20 per cent drop in net overseas migration* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR061	Evans, C. (2010, July 1). *New skilled occupations list targets skills for national economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR062	Evans, C. (2010, September 8). *Australia continues to welcome international students* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR063	Bowen, C. (2010, October 27). *Migration program targeting skills* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR064	Bowen, C. (2010, November 11). *New migration points test to better address Australia's skills needs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR065	Bowen, C., & Evans, C. (2010, December 16). *Review of student visa program* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

MR066	Bowen, C. (2011, May 10). Budget 2011: *Budget 2011-12: Skilled migration reform to support Australia's growing economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR067	Bowen, C. (2011, May 20). *New English language test providers for student visas* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR068	Bowen, C. (2011, August 10). *Skilled migration reform supporting Australia's growing economy* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR069	Bowen, C. (2011, November 8). *Students to benefit as Knight Review changes rolled out* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR070	Bowen, C., & Evans. C. (2011, November 30). *Government extends support for international education* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR071	Bowen, C. (2012, February 15). *Simplifying student visa* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR072	Bowen, C. (2012, March 22). *Changes to boost international education* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR073	Bowen, C. (2012, May 8). *Targeted migration increased to fill skills gaps* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR074	Bowen, C. (2012, July 2). *New advisory council on skilled migration* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR075	Bowen, C. (2012, July 19). *Government delivers skilled migration on target* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR076	O'Connor, B. (2013, May 14). *Budget 2013: Migration program delivering for Australia* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR077	Morrison, S., & Pyne, C. (2013, October 29). *New streamlined student visa to grow Australian education* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR078	Morrison, S. (2014, May 13). Budget 2014: *Boosting the economy through Australia's migration programme* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR079	Cash, M., & Robb, A. (2014, June 9). *In-demand trades added to the skilled occupation list* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR080	Morrison, S. (2014, September 12). *Government delivers 2013-14 migration programme* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

MR081	Cash, M. (2014, November 24). *More English test options for visa applicants* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR082	Dutton, P. (2015, May 12). Budget 2015: *Restoring integrity to refugee intake* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR083	Cash, M., & Pyne, C. (2015, June 16). *Simplified student visa process to boost Australia's international education sector* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR084	Dutton, P. (2015, June 17). *Migration trends report highlights migration growth* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR085	Cash, M., & Birmingham, S. (2015, June 30). *Skilled occupation list updated* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR086	Dutton, P., & Tudge, A. (2018, July 1). *Skilled migration points test increase from 1 July* [Media release]. Retrieved from https://parlinfo.aph.gov.au/

APPENDIX B: POLICY TEXTS FOR WPR QUESTION TWO

Discussion Paper

DP001	Grassby, A. (1973). *A Multi-cultural society for the future* [Paper]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/grassby_1.pdf
DP002	National Multicultural Advisory Council. (1997). *Multicultural Australia: The way forward* [Paper]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/multadvcouncil_1.pdf

Report

RE001	Galbally, F. (1978). *Review of Post Arrival Programs and Services for Migrants* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/galbally_1.pdf
RE002	Council of the Australian Institute of Multicultural Affairs. (1986). Future *Directions for Multiculturalism - Final Report of the Council of AIMA* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/multinst_3.pdf
RE003	Committee for Stage 1 Review of Migrant and Multicultural Programs and Services. (1986). *Don't Settle for Less - Report of the Committee* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/jupp_3.pdf
RE004	Committee to Advise on Australia's Immigration Policies Immigration. (1988). *A Commitment to Australia: Executive Summary* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/fitzgerald_2.pdf
RE005	Committee to Advise on Australia's Immigration Policies. (1988). *A Commitment to Australia: Recommendations* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/fitzgerald_1.pdf
RE006	National Multicultural Advisory Council. (1995). *Multicultural Australia - The Next Steps: Towards and Beyond 2000* [Report]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/multadvis_1.pdf

RE007	Australian Multicultural Advisory Council. (2010). *The people of Australia: The Australian Multicultural Advisory Council's statement on cultural diversity and recommendations to government* [Report]. Retrieved from Department of Social Services website: http://www.dss.gov.au/sites/default/files/files/settle/multicultural_australia/people-of-australia_accessible.pdf

Speech

SP001	Commonwealth of Australia. (1978). *Migrant services and programs - Statement by the Prime Minister, The Right Honourable Malcolm Fraser April 1978* [Speech]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/fraser_2.pdf
SP002	Fraser, M. (1981). Multiculturalism: Australia's unique achievement. Inaugural address on multiculturalism to the Institute of Multicultural Affairs (AIMA), 30 November, University of Melbourne, Melbourne [Speech]. Retrieved from University of Melbourne website: https://archives.unimelb.edu.au/explore/collections/malcolmfraser/resources/postparliamentspeeches/inaugural-address-on-multiculturalism-to-the-institute-of-multicultural-affairs
SP003	Howard, J. (1997). *Address at the Launch of 'Multicultural Australia: The way forward'* [Speech]. Retrieved from http://www.multiculturalaustralia.edu.au/doc/howard_2.pdf
SP004	Morrison, S. (2018, November 19). *Address, 2018 Project Sydney Bradfield Oration* [Speech]. Retrieved from https://www.pm.gov.au/media/address-2018-project-sydney-bradfield-oration
SP005	Hanson, P. (1996). *Maiden speech in the House of Representative*. [Speech]. Retrieved from http://australianpolitics.com/1996/09/10/pauline-hanson-maiden-speech.html
SP006	Howard, J. (2001, October 28). *Address at Federal Liberal Party Campaign Launch* [Speech]. Retrieved from http://pandora.nla.gov.au/pan/10052/20020221-0000/www.pm.gov.au/news/speeches/2001/speech1311.htm
SP007	Hanson, P. (2018, November 27). *Matters of Public Importance – Australian Society* [Speech] Retrieved from

	https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=chamber/hansards/b44abdde-c043-4c42-9814-1dbd96168cf3/&sid=0202
SP008	Tudge, A. (2018, October 9). *The Congestion Challenge: More Infrastructure and Stronger Population Planning to Get Better Cities* [Speech]. Retrieved from http://www.alantudge.com.au/Media/Speeches/tabid/72/articleType/ArticleView/articleId/994/language/en-US/Speech-THE-CONGESTION-CHALLENGE-MORE-INFRASTRUCTURE-AND-STRONGER-POPULATION-PLANNING-TO-GET-BETTER-CITIES.aspx

Policy

PY001	Office of Multicultural Affairs. (1989). *National Agenda for a Multicultural Australia* [Policy]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/multoff_1.pdf
PY002	National Multicultural Advisory Council. (1999). *Australian multiculturalism for a new century: Towards inclusiveness* [Policy]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/dimia_3.doc
PY003	Department of Immigration and Multicultural and Indigenous Affairs. (2003): *Multicultural Australia: United in diversity. Updating the 1999 new agenda for multicultural Australia: Strategic direction for 2003 – 2006* [Policy]. Retrieved from Multicultural Australia website: http://www.multiculturalaustralia.edu.au/doc/ma_1.pdf
PY004	Australian Government. (2010). *The People of Australia: Australia's Multicultural Policy* [Policy]. Retrieved from Analysis & Policy Observatory website: https://apo.org.au/sites/default/files/resource-files/2011/02/apo-nid27232-1143641.pdf
PY005	Australian Government. (2017). *Multicultural Australia: Australia's multicultural statement* [Policy]. Retrieved from Multicultural Communities Council of South Australia website: http://mccsa.org.au/wp-content/uploads/2017/10/multicultural_policy_2017.pdf

| PY006 | Department of Immigration and Citizenship. (2007). *Australia's multicultural policy: Fact Sheet no. 6.* [Policy]. Retrieved from Migration Institute of Australia website: https://www.mia.org.au/documents/item/232 |

Media Release

MR001	Ruddock, P. (1996, May 3). *Government commitment to multicultural affairs* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR002	Beazley, K., & Hurley, A. (2006, November 29). *Labor's practical plan for integration and multiculturalism* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR003	Ferguson, L. (2007, August 20). *Labor welcomes HREOC's multicultural position* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR004	Ferguson, L. (2007, February 8). *A new lease of life for multicultural Australia* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR005	Howard, J. (2007, January 23). *Transcript of the Prime Minister, The Hon John Howard MP, Press Conference* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR006	Evans, C. (2010, April 30). *Multicultural policy to speak to all Australians* [Media release]. Retrieved from https://parlinfo.aph.gov.au/
MR007	Abbott, T. (2018, July 27). *We must urgently take back control of migration* [Media Release]. Retrieved from http://tonyabbott.com.au/2018/07/must-urgently-take-back-control-migration/