Australian University Accounting Academics: The Lived Experience

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Doctor of Philosophy

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Avondale College of Higher Education

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Dedication

I would like to dedicate this dissertation to my wife Kerrie, who predicted this would happen long before I ever entertained the idea, and enabled and supported me to achieve this dream together. Without her, I and this dissertation would be incomplete.

Certification

Statement of Original Authorship

I declare that the work contained in this thesis has not been submitted previously for a degree or diploma at this institution, an Australian or overseas university or any other institution of higher education. To the best of my knowledge and belief, this thesis contains no material previously published or written by another person except where due reference is made.

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Abstract

The Australian University Accounting Academic (AUAA) is located in an environment which is undergoing constant change and impacts AUAAs in a variety of ways. These create pressure points that AUAAs experience and which they value, are challenged by, or affects their outlook. AUAAs are frequently not fully informed about these changes, and may not fully understand them and, as a consequence of not having the power to hold back these changes, AUAAs have little option other than to adapt. These changes challenge the traditional perception of a university accounting academic, which can cause role conflict for those AUAAs who hold onto that perception of the traditional academic role, which may not align with the expectations of the role held by other parties (e.g., university administrators or students). Where this perception is not in conflict with the changing requirements of the AUAA's role, there is enjoyment and satisfaction.

This study considers the context of AUAAs and the impact this context has on the work of AUAAs, using a lived experience study to understand how the changing environment is effecting these academics. A hermeneutic phenomenological methodology was utilised so as to more fully understand the lived experience of AUAAs, using a multi-methods qualitaitve research approach. Role theory was used as a theoretical framework for considering the lived experience of AUAAs, and noted the role strain from potential role conflicts and role ambiguity arising from the AUAAs' perceptions of what their role includes, and what they perceive students and university administrators expect of them, through the development of the TRAC framework of expectations.

The aspects of their work AUAAs value most are students who are well prepared for studying accounting at university and are engaged in their learning. They also value fair and manageable workloads and having freedom to research topics of personal interest. Alternatively, AUAAs encounter some challenges such as changing modes of teaching, research expectations, students' 'consumer/customer' perspective and limited publishing opportunities. The projected outlook of AUAAs include continued growth in international student numbers, having to adapt their means of engaging with students and ongoing dissatisfaction with workload and research expectations.

The original contribution of this study is in adding to the knowledge around role threory by using a lived experience methodology and situating it within the university discipline of accounting. The study describes the AUAAs' lived experience by giving them voice to share their outlook, and the issues that they value and are challenged by, rather than merely reporting their views on predetermined issues and topics.

AUAAs, like most academics in the Australian university system, are confronting an ever-changing landscape. This study demonstrates the need for the AUAA to adapt to the new vista that is the environment of the lived experience of AUAAs.

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Publications Drawn from this Study

Long, W., Barnes, L., Williams, A., & Northcote, M. (2018). *Are they ready? Accounting academics' perspectives of the preparedness of new student cohorts.* Paper presented at the 41st Annual European Accounting Association Congress, Milan, Italy.

Long, W., Barnes, L., Williams, A., & Northcote, M. (2018). *The Disruptive Changing Accounting University Environment: How Accounting Academics have been gazumped*. Paper presented at the 2018 AFAANZ Conference, Auckland, New Zealand. (Awarded 'Best Paper' in the education stream)

Long, W., Barnes, L., Williams, A., & Northcote, M. (2018). *Accounting Academic Workloads in the Higher Education Sector: Balancing Workload Creep to Avoid Depreciation*. Paper presented at the 13th IAAER World Congress of Accounting Educators and Researchers, Sydney, Australia.

Abbreviations

AAANZ	Accounting Association of Australia and New Zealand (earlier name of AFAANZ)
AACSB	The Association to Advance Collegiate Schools of Business, is an American professional organisation. It was formerly known as the American Association of Collegiate Schools of Business
ABDC	Australian Business Deans Council
ABS	Australian Bureau of Statistics
ACCA	Association of Chartered Certified Accountants
AECC	Accounting Education Change Commission
AFAANZ	Accounting and Finance Association of Australia and New Zealand
AHES	Australian Higher Education System
ALTC	Australian Learning and Teaching Council
ARC	Australian Research Council
ASCPA	Australian Society of Certified Practising Accountants (earlier name of CPAA)
ATAR	Australian Tertiary Admission Rank
AUAA	Australian University Accounting Academic
CA	Chartered Accountant
CAANZ	Chartered Accountants Australia and New Zealand, formerly the ICAA.
CAE	College of Advanced Education
CEQ	Course Evaluation Questionnaire
CIMA	Chartered Institute of Management Accountants
CPA	Certified Practising Accountant
CPAA	CPA Australia – the Australian professional association for CPA's.
CSS	Course Satisfaction Survey
DET	Commonwealth of Australia Department of Education and Training
ERA	Excellence in Research for Australia
GCA	Graduate Careers Australia
HSC	Higher School Certificate – NSW secondary school award
ICAA	Institute of Chartered Accountants Australia – the Australian professional membership association for CA's, now known as CAANZ

ICAEW	Institute of Chartered Accountants in England and Wales
IELTS	International English Language Testing System – a test of English language proficiency used for migration, work and study standards
IPAc	Institute of Public Accountants
IPAn	Interpretative Phenomenological Analysis
IT	Information Technology
KPI	Key Performance Indicator
MMQlR	Mixed Methods Qualitative Research
NFP	Not-for-profit
OP	Overall Position – a tertiary admission rank used in Queensland
QILT	Quality Indicators for Learning and Teaching
RDT	Research Dependence Theory
SAICA	South African Institute of Chartered Accountants
TEQSA	Tertiary Education Quality and Standards Authority
TRAC	Teaching, Research, AUAA Workload and Curricula
UK	United Kingdom
US	United States of America
USPC	United States Pathways Commission
WIL	Work Integrated Learning

Glossary of Terms

Academic	A full or part time academic employed in a university.
Accounting Academic	A full or part time academic employed to teach accounting in a university.
Australian University	A higher education provider within Australia which has been granted such status by the Tertiary Education Quality and Standards Agency (TEQSA) in accordance with the Higher Education Standards Framework (Threshold Standards) 2011. The ten eligibility criteria include conditions on being self-accrediting and delivering undergraduate and post graduate programs, including research Masters and Doctoral programs, and also criteria involving research, teaching and engagement with the community.
Discipline	A school, department, discipline or similar, of accounting within the university.
Matthews Report	Mathews, R., Brown, P., & Jackson, M. (1990). *Accounting in higher education: Report of the review of the accounting discipline in higher education.* Canberra: Australian Government Publishing Service.
Pathways Commission	Behn, B. K., Ezzell, W. F., Murphy, L. A., Rayburn, J. D., Stith, M. T., & Strawser, J. R. (2012). *The Pathways Commission: Charting a national strategy for the next generation of accountants* American Accounting Association.
Professional Accounting Bodies	The professional accounting associations either originating in Australia (e.g. CPAA and ICAA), or with Australian members (e.g. ACCA and CIMA).
Soft Skills	Intra- and inter-personal work skills that facilitate the application of technical skills and knowledge, such as interpersonal skills (e.g., developing rapport) and communication skills. (Kantrowitz, 2005, p. x).
United Kingdom	Britain, which comprises England, Scotland, Wales and Northern Ireland.

Preface

This preface will detail my personal journey as the catalyst to undertake this study and my reflections on the experience. I began my working career as an accountant in the Australian not-for-profit (NFP) sector, following completion of an undergraduate degree in business, majoring in accounting at a College of Advanced Education. My career progressed into senior executive roles within the NFP sector in Australia and internationally, including roles as a Chief Financial Officer (CFO) and Company Secretary. During this time, I maintained a commitment to continual learning, undertaking a number of professional qualifications and a Master of Arts Degree in Leadership and Management. I also developed a keen interest in mentoring and developing my team members.

After a career in the NFP sector in excess of 25 years, I began to reflect on the next potential phase of my career and what might be most fulfilling. My thinking was influenced by the notion of moving from a motivation of 'success to significance' (Buford, 2011), that is, to be motivated to see significance through helping others to be successful. This led to initial an discussion about what might be involved in becoming an academic at the tertiary level and potentially able to utilise the experience and knowledge I had gained in my corporate career in a tertiary setting and to assist those who are just beginning their journey into the business world.

When an opportunity arose, I applied for and was accepted into a role with the business school of a private tertiary provider, with the expectation that my employment would involve completing a PhD. In exploring potential research topics and methodologies I became aware of phenomenology as a research method, and in particular the lived experience (Crotty, 1998; Lindseth & Norberg, 2004; Moustakas, 1994; Van Manen, 2014). It seemed to me that it would be beneficial that in endeavouring to find my place within academia as an accounting academic, I should go to those who are currently living that experience to determine AUAAs lived experience. This study was formed from this background.

At the conclusion of the study I feel I have gained not only skills and experience in the practice of academic research, but also a greater sense of what it means to be an academic teaching accounting. Upon reflection at the end of the study I can resonate with some of the experiences and AUAAs in the study, and not with others. While being informative, their experiences do not define that of my own unique journey, but rather acted as a guide to the potential joys, challenges and future as an accounting academic. From this perspective, I have been able to understand the context of the AUAA, without actually being in a univerisity setting, and have thus been able to be an objective observer of the AUAA in order to document their lived experience.

1. Introduction

1.1. Introduction

The Australian University Accounting Academic (AUAA) functions not only within the dynamic framework of the Australian higher education sector (AHES), subject to ongoing reforms by successive governments (Bentley, Coates, Dobson, Goedegebuure, & Meek, 2012; Bradley, Noonan, Nugent, & Scales, 2008), but also within the rapidly transforming business environment with its changing requirements for skills and attributes for accounting graduates. This study has been developed to determine the lived experience of AUAAs. The following chapters will position AUAAs within this changing context, and then seek to give voice to the AUAAs lived experience through the lens of role theory (Bess & Dee, 2007; Schulz, 2013) by identifying what it is they value, are challenged by, and their outlook. While there have been a number of significant studies on aspects of the AUAA experience (Cappelletto, 2010; E. Evans, Burritt, & Guthrie, 2010; J. Guthrie, Evans, & Burritt, 2014; Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Howieson et al., 2014; Pop-Vasileva, Baird, & Blair, 2014), this study fills a void that exists by seeking the AUAAs understanding of their lived experience as a whole, and in particular within the context of role theory.

Included in this chapter is the research question and aims, followed by a context for the study leading into its specific focus. The significance of the study and its purpose conclude this chapter.

1.2. Context for the Study

The Australian university environment has undergone significant changes, especially since the 1980s (Marginson & Considine, 2000; Rainnie, Goods, Bahn, & Burgess, 2013; Ryan, 2012), which has resulted in massification, marketisation and internationalisation, and corporatisation and managerialism. Massification is where higher education became more readily and easily available to the Australian population, making it available to the elite and the masses (Bradley et al., 2008), thereby significantly increasing the size of the student body (Scown, 2003). Internationalisation occurred following the Dawkins' Reforms of the late 1980s when Australian universities entered the international education market. International student numbers increased exponentially to become one of the major export commodities in the Australia economy (Australian Council for Educational Research, 2013; Productivity Commission, 2015). Corporatisation is the change in a university's governance that moves towards a commercial orientation with associated managerialism (Scown, 2003) to handle the increased financial accountabilities and efficiencies introduced through the Dawkins Reforms (Christopher, 2012). While governments have considered the results of these reforms as positive, there have been a number of negative consequences, including increased academic workloads and stress, the casualisation of the academic workforce and declining academic salaries (Ryan & Guthrie, 2009a). Consequently, these

changes have impacted the Australian academic in their roles, their workloads and how they are managed (Bridgman, 2005; Parker, 2011; Parker & Guthrie, 2010). It is within this context that the AUAAs are located and functions.

Accounting education in Australia has also had a number of reviews since the late twentieth century (Cappelletto, 2010; E. Evans et al., 2010; J. Guthrie, Burritt, & Evans, 2013; Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; R. Mathews, Brown, & Jackson, 1990). Typically, these have reviewed course structure, graduate attributes curricula, research and staffing. However, little has come of these through a lack of response to the recommendations of these reviews (O'Connell et al., 2015). While change has been required, not much change has occurred . Four issues facing accounting education in Australia have been identified as particularly impacting on the context in which AUAAs function: graduate attributes (Cappelletto, 2010), the industry-academia gap (J. Guthrie, Burritt, & Evans, 2011), the research-practice gap (J. Guthrie & Parker, 2014), and the development of alternate pathways to becoming a professional accountant (Matchett, 2009, 26 August).

In the context of an accounting degree, graduate attributes are the qualities, skills and knowledge that accounting graduates acquire during their accounting course, in terms of skills and knowledge. A difficulty identified with determining the appropriate graduate attributes is found in the differing perspectives from different stakeholders, including Government, employers, academics, professional accounting bodies and students (Bunney & Therry, 2010; E. Evans, 2010). Also to be considered is that the role of the professional accountant is changing, bringing with it the need for new requirements (de Lange, Jackling, & Gut, 2006; G. Jones & Abraham, 2007; Tempone et al., 2012).

The industry-academia gap is the perceived gap "between what accountants do and what educators teach" (Levitt & Nicolaisen, 2008, p. 172), due in part to "weak links" (Ryan, 2010, p. 26) between accounting practitioners and accounting academics. Students, academics and practitioners all stand to gain from strong industry-academia links (Behn et al., 2012b; J. Guthrie et al., 2011). While there are difficulties in maintain the close connection between practitioners and academics (Annisette & Kirkham, 2007; Farrow, 2012a; Palm & Bisman, 2010), there are strategies identified that can assist (Bui & Porter, 2010; Burritt, Evans, & Guthrie, 2010; Frank, Lowe, & Smedley, 2011).

The research-practice gap is a perception that accounting academic research is too far removed from the profession and practice to be of practical value (Parker, Guthrie, & Linacre, 2011) and, as such, puts further pressure on the industry-academia relationship. The AUAAs are caught between undertaking research that meets key performance measures (KPM) set by their employer (the university) but is frequently not of interest to practitioners (Gendron, 2013; J. Guthrie, Burritt, & Evans, 2012), or publishing in journals that are not typically read by practitioners nor included in AUAAs KPMs (Almer, Bertolini, & Higgs, 2013; Behn et al., 2012a).

Alternate pathways to becoming a professional accountant have evolved in recent times (J. Guthrie et al., 2012). Private higher education providers have moved into the competitive market of providing degree programs, including accounting degrees (Ryan, 2010). Also, CPA Australia (CPAA) and Chartered Accountants Australia and New Zealand (CAANZ), the major professional accounting bodies in Australia now allow entrance into their associations via non-accounting degrees. In addition, more international professional accounting bodies are arriving in Australia, like the Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA). These new associations are offering professional recognition and designation that do not necessarily require an accounting degree as an entry requirement.

This review of the changing Australian academic environment, and its impact on accounting education in the AHES provides the context for this study. Considering how these issues impact on the AUAA, this study will utilise a conceptual framework as noted in Figure 1.1 which will be developed throughout the thesis, beginning in section 2.4 of the literature review. The framework uses role theory (Bess & Dee, 2007; Gross, Mason, & McEachern, 1958), which notes how the AUAA complying with one role may make compliance with others (e.g.: as perceived by University Administration or Accounting Students) more difficult. This results in role conflict, which impacts the lived experience of the AUAA. With this background in mind, the next section provides the specific focus of the study, how this impacts on the AUAAs.

1.3. Focus of the Study

Having as its backdrop the changing AHES, and within this the context of issues facing accounting education, the focus of the study is specifically on the AUAAs, including what they teach, how they teach, and how they are managed.

The accounting curricula is the centre of what AUAAs teach at tertiary level. The accounting curricula faces competing views as to its content and focus. The extremes on the spectrum of what is should look like are highly technical in nature at one end (Churchman & Woodhouse, 1999), and purely educational at the other (Gray & Collison, 2002; Macve, 1992). What is to be included in the curricula is therefore a source of tension for the AUAAs, identified in the Mathews report (1990) reviewing the accounting discipline in higher education in Australia, through recommendations to include more management into the undergraduate accounting course. Subsequent to this recommendation, others have continued to advocate for less technical content, and to include subjects like communication and interpersonal skills (de Lange et al., 2006; Hancock et al., 2010; Sin, Reid, & Jones, 2012) in order to keep pace with the rapidly changing business world.

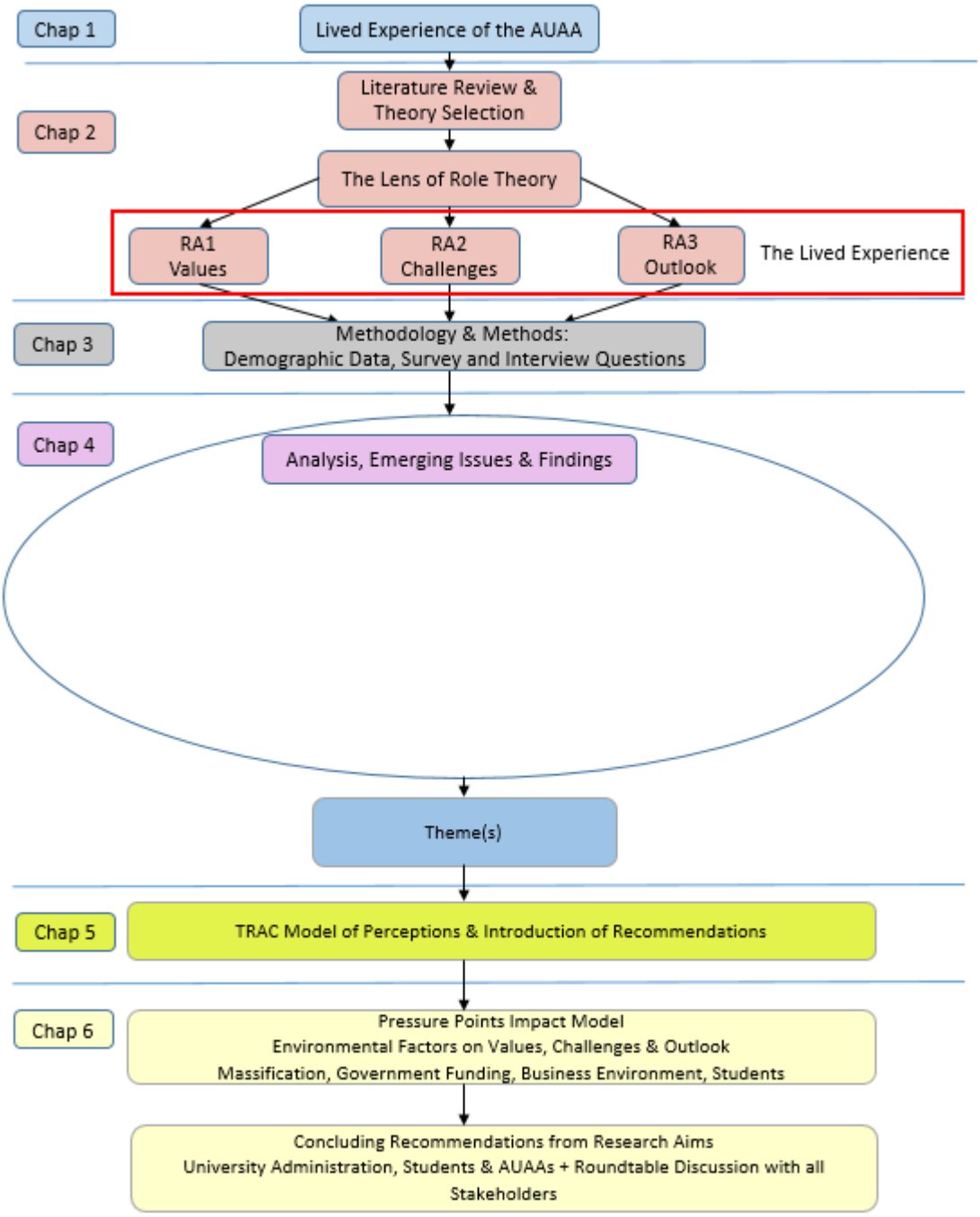


Figure 1.1: Conceptual Framework Overview

As noted above, when considering graduate attributes, there are a number of stakeholders who wish to influence the design of accounting curricula. AUAAs have responsibility for the delivery of the accounting course (Sin et al., 2012), yet have been criticised as out of touch with the requirements of the profession (Fouché, 2013). Accounting students have an interest in ensuring they are properly prepared for careers as professional accountants and use their influence as "consumers" to influence what is included (Parker, 2005; Ryan, 2010; Singh, 2002). Through their accreditation of accounting degrees, the professional accounting bodies can exert influence on the design of accounting curricula (Lightbody,

2010b). Employers also have an influential voice in expressing what they consider essential (Daff, de Lange, & Jackling, 2012). The AUAAs are faced with the dilemma of not only delivering the accounting course, but also designing it with many voices wanting input, and this study examines what this means to them.

In considering the issue of how the AUAAs teach, three elements are considered of particular importance. The first element is student engagement in learning, which is impacted by how the AUAAs teach (Fouché, 2013; Zraa, Kavanagh, & Hartle, 2011) and consequently means the delivery methods used by the AUAAs in teaching is an aspect in this study. In particular, the introduction of online teaching methods into the delivery of the accounting course is impacting on the AUAAs. It is seen as a 'new era' that brings a number of opportunities (J. Guthrie et al., 2013). Although AUAAs have been slow to embrace these opportunities as they have perceived a number of issues with such methods (M. Freeman & Hancock, 2013; Gamage & Mininberg, 2003). A second element of how the AUAAs teach considered in this study is through work-integrated learning (WIL), which serves as a way to bridge the gap between education and work (Stanley, 2010), and includes experiences like internships, and practicums (D. Jackson, 2013). WIL not only assists students to develop graduate attributes (Beard & Humphrey, 2014; Eskola, 2011), but can also assist the AUAAs in developing and enhancing ties between the academic and the practitioner (Freudenberg, Brimble, & Cameron, 2011). However WIL does have some challenges, including depending on the available time, interests and abilities of the AUAAs (Stanley, 2010). The final element of how the AUAAs teach is the impact of the growing casualisation of the academic workforce in Australia (Bexley, James, & Arkoudis, 2011; Bradley et al., 2008). The casual workforce has always been a part of Australian academia (Nadolny & Ryan, 2013), but has increased considerably as universities use casual employees for their flexibility and to lower costs (Lama & Joullié, 2015; Probert, 2015). With this growth has come some issues for the AUAAs, which include a potential lack of academic freedom (Kimber, 2003) and increased workload (Coates, Dobson, Goedegebuure, & Meek, 2009). The literature also identifies a possible degradation in the quality of education arising from the increased use of a casualised workforce (Probert, 2015; Ryan, Burgess, Connell, & Groen, 2013; Steenkamp & Roberts, 2017).

From the changing academic contexts in which the AUAAs are now situated, a number of issues arise in relation to how the AUAAs are managed. Specifically, workload is seen to be a significant issue for academics who perceive their workloads to be increasing (Bexley et al., 2011; Probert, 2014), and the traditional workload model is becoming "untenable" (Bentley et al., 2012), for academics, including the AUAAs (Parker, 2011). The main sources of these additional workload issues are perceived to include research requirements, university administrative requirements, new teaching methodologies and international students (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; Leung, 2014; Lightbody, 2010a; Parker, 2005; Vesty, Sridharan, Northcott, & Dellaportas, 2016). Responses to this issue have ranged from advice to "work smarter" (Hermanson, 2008) to suggesting the university should

provide more funding (Pop-Vasileva, Baird, & Blair, 2011). Another more recent proposal is that the traditional workload model should be reviewed and new expectations developed which are based on the new realities of academia (Coates & Goedegebuure, 2010; PricewaterhouseCoopers, 2016; Probert, 2013). These issues are explored in this study as they relate to the AUAAs.

Managing the AUAAs includes consideration of how their career might progress, and AUAAs are motivated by the financial incentives associated with career progression (Moya, Prior, & Rodríguez-Pérez, 2014). In determining the criteria for career progression, research outputs feature prominently in the literature as the pre-eminent determining factor (Freudenberg & Samarkovski, 2014; Winter, 2009). For the AUAAs, research outputs used for promotion decisions include outputs in top-tier journals or revenue generated from activities like research grants and industry collaborations (Parker, 2012a; Watts, Bowrey, & McNair-Connolly, 2015). The use of top-tier journals also causes issues for the AUAAs, given there is a small number of qualifying journals for the discipline of accounting compared to other disciplines (J. Guthrie et al., 2011; McGuigan, 2015; M. Wells, 2007). Availability of such a narrow range of journals also restricts the options for the AUAAs in terms of research topics, which may mean the AUAAs are not rewarded for pursuing innovative research or research into areas of personal interest that may not be acceptable to the qualifying journals.

Managing the AUAAs also requires addressing the looming supply shortage of new AUAAs, both domestically and internationally (Behn et al., 2012b; Lightbody, 2010b; Paisey & Paisey, 2017; Wright & Chalmers, 2010). Attracting new entrants into a career as AUAAs has been identified as problematic for a number of reasons, including the increased casualisation of the workforce (Bradley et al., 2008), the deteriorating quality of students (Steenkamp & Roberts, 2017) and increasing workloads(Coates, Dobson, Edwards, et al., 2009; Farrow, 2012a). Another potential barrier to increasing the supply of potential AUAAs is the requirement to have a PhD as a prerequisite for entering academia (Cappelletto, 2010; Lightbody, 2010a).

Through the course of the study, the voice of the AUAAs was heard on these issues. These issues are presented in the study's findings in which four major themes are presented – teaching, research, AUAA workload, and curricula. The findings of the study identified through these major themes of the values, challenges and outlook of the AUAAs, noting they are the perceptions of the AUAAs, and the perceptions of what the AUAAs believe the students and university administrations have of these. These perceptions of the AUAAs are further explored in the discussion of these findings, locating them within the literature, and resulting in the proposal of eight recommendations.

1.4. Research Question and Aims

The primary goal of this research was to ascertain the lived experience of AUAAs, to find out from them what they value, are challenged by, and their outlook. In chapter 2 the literature review will identify there

is a gap in existing knowledge (refer specifically to secion 2.4) in relation to the voice of the AUAA for their lived experience as a whole rather than in repsonse to specific issues raised in other studies. In order to achieve this the following research question underpins this study:

What is the lived experience of the Australian university accounting academic?

To assist in answering this question and allowing the Australian accounting academic to elaborate on their lived experience, the following associated research aims were:

Research Aim 1 (RA1):	To report the elements of the academic experience the Australian university accounting academic values;
Research Aim 2 (RA2):	To reveal the challenges facing the Australian university accounting academic; and
Research Aim 3 (RA3):	To describe the projected outlook for the accounting academic profession according to the Australian University Accounting Academic.

These will be revisited at the end of Chapter 2) for the purpose of locating them in the context of the literature.

1.5. Significance

This study is significant as it provides a narrative of the lived experience of the AUAAs. As noted by Behn et al. (2012b), "accounting educators are trustees or guardians for the future of the accounting profession" (p. 23), and they further eloborate that,

> "Accounting educators help to sustain the accounting profession, both through research and teaching activities. Accounting faculty and their departments are essential to transforming students into accounting professionals." (p.76)

As such, it is important that the lived experience of the AUAAs is documented and understood in order to provide the best envoronment in which they are able to train and transform the next generation of acocunting professional.

To date there have been numerous studies, reports and commentaries on AUAAs addressing a wide range of issues. The review of the literature in Chapter 2 addresses many of these, with Table 2.9 an example of such studies while Appendix 1 provides significant detail and analysis of the literature in relation to specific issues rather than the more complete lived experience. While these studies, reports and commentaries may independently address some of the issues impacting the AUAAs, there is no one single study that seeks the voice of the AUAAs on a broad range of issues at the one point of time. It is

this void in the current literature that this study addresses. The lived experience approach is detailed in section 3.2.1, which notes that it is captured through first person narratives using interviews at a specific point in time. Further, section 3.2.4 outlines the applicability of using the lived experience for this study. The AUAAs narrative of the lived experience is described, including what it is the AUAAs value, what they are challenged by, and their outlook. While this study has focussed on the lived experience of the AUAAs, it also contributes to the understanding of academia in Australia more generally.

1.6. Purpose

By undertaking and documenting this study, a greater understanding of the AUAAs within the current Australian academic environment emerges. As such, it will inform the conversation regarding the AUAAs working environment so as to enable effective outcomes for them. The awareness created by this study also contributes to strengthening the relationship between the profession and the AUAAs through both parties having a greater understanding of their perspectives. The AUAAs themselves are also now better informed as to their context. Through application of the eight recommendations made in Chapter 5 and Section 6.4.2,the lived experience of the AUAAs can be enhanced, and as noted in Figure 1.2 linking the research aims to the recommendations

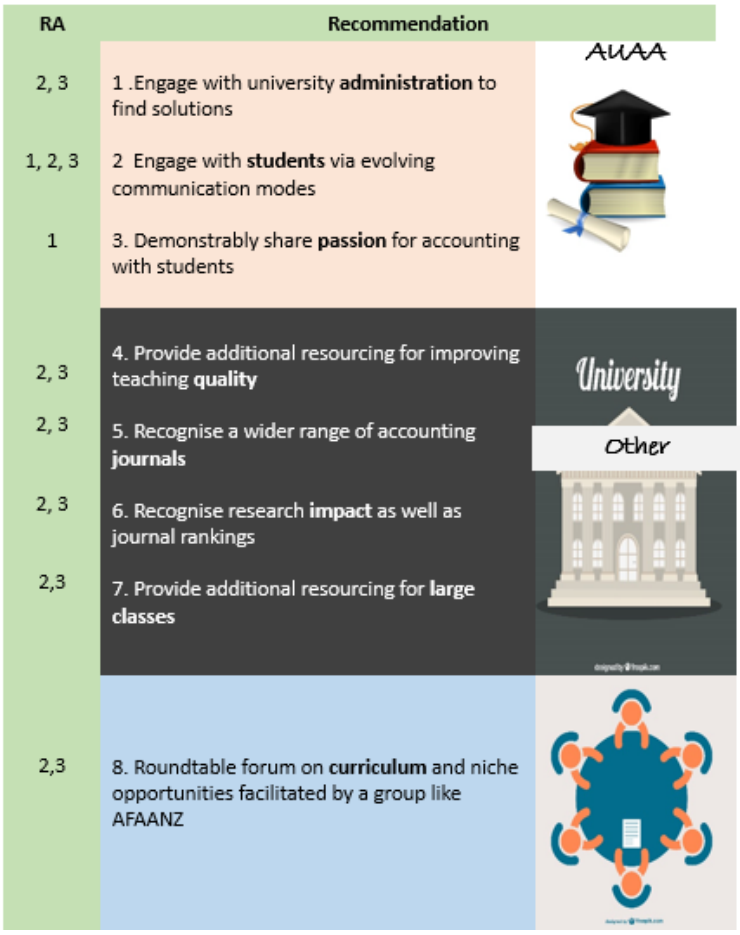


Figure 1.2: Summary of Recommendations Linked to Research Aims

1.7. Chapter Synthesis

This chapter has provided the introduction to this study on the lived experience of the AUAAs: beginning with the personal reflections of the author concerning the motivations for the research and the catalyst for the study, from which the research question and associated aims were noted. A brief summary of the context for the study was given, noting the AHES environment and, more specifically, the context of accounting academia. Following this the focus of the study was documented, including descriptions of the issues facing the AUAAs and the three major themes from the findings. It was noted that the theoretical framework through which the studies is viewed is role theory, with an overview of the conceptual framework provided in Figure 1.1. The chapter then reported the significance of the study in filling a gap in the existing literature on the lived experience of the AUAAs. The chapter concluded by outlining the purpose of the study in providing awareness of the lived experience of the AUAAs, which can be noted by university administrations, professional bodies and the AUAAs themselves to enhance the lived experience of the AUAAs. The next chapter will review the literature to date associated with accounting academia to provide a context for the research question and the study's associated research aims.

2. Review of the Literature

2.1. Introduction of Literature

Over the last four decades the Australian Higher Education Sector (AHES) has undergone a series of significant changes which has redrawn the landscape in which academics function (Coaldrake & Stedman, 2013; Marginson & Considine, 2000; Rainnie et al., 2013; Ryan, 2012). There have been studies and commentaries on the reactions and experiences of academics to these changes (Coates, Dobson, Goedegebuure, & Meek, 2011; Hil, 2012) including the lived experience of academics (Scown, 2003; Sher, 2012).

While accounting tertiary education was adapting to this changing university landscape, there were other forces of change also challenging its relevance, delivery and the AUAAs that function within it (Birrell, 2006; de Lange & Watty, 2011; E. Evans et al., 2010; E. Evans, Burritt, & Guthrie, 2012, 2013; Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009). Similarly, over this period there have been studies and commentaries on the views and experiences of accounting academics in Australian universities to such changes and issues (Cappelletto, 2010; Pop-Vasileva, Baird, & Blair, 2013; Subramaniam, 2003; Watty, Bellamy, & Morley, 2008), including "storified" experiences of the AUAAs (J. Guthrie et al., 2013) which capture the combined experiences into a fictional account of one academic. However, to date there has not been a detailed survey of the AUAAs themselves that provides opportunity for them to give a narrative of their overall lived experience, which can then be used to construct meaning to the question of "what is the lived experience of the Australian university accounting academic?" This study further addresses the associated questions of documenting the challenges facing AUAAs, identifying and documenting what elements of the academic experience the AUAAs value, and recording what AUAAs project the outlook for the accounting academic profession to be.

This review of literature will consider the changing AHES, before looking more narrowly at the AUAAs context. Next, it will consider the associated effects on accounting academia, highlighting that it includes what the AUAAs teach, how they teach, and finally how they are managed. The review notes these have impacted on AUAAs through aspects like their levels of job satisfaction, stress and commitment, and concludes that there are no overarching studies of the lived experience of AUAAs. As noted in the Preface, the author of the study is an early career accounting academic in a private tertiary higher education provider, and notes that part of the review process involved overcoming the urge to find literature to support his own perspective on issues affecting the AUAA, and to instead look at and critically analysing all perspectives. Accordingly, a systematic review of the literature was adopted which involved reviewing multiple perspectives of issues that arose, and consideration of a theoretical framework through which to view these perspectives.

2.2. The Context of Australian Accounting Academia

In this section of the review, AUAAs will be positioned in the overall landscape of the Australian academic environment. This will provide a context for the lived experience of AUAAs.

2.2.1. The Changing Australian University Environment

The Australian university sector has been subject to change (Marginson & Considine, 2000; Parker, 2010, 2011, 2012b; Ryan, 2012), which Marginson and Considine claim was "more in the 1990s than in the previous 40 years" (2000, p. 236). Following, the most recent major reforms in the Australian university environment will be reviewed, and the section will then consider three consequences from these reforms – massification, internationalisation and corporatisation.

Recent Reforms

Reforms to the Australian Higher Education Sector (AHES) have been frequent and dramatic over the last few decades (Marginson & Considine, 2000; Rainnie et al., 2013; Ryan, Guthrie, & Neumann, 2008), described by Rainnie et al. as an "often painful processes of change" , which is "unlikely to slow down to any degree in the near future" (2013, p. 193). While Parker (2012a) notes university reforms to be a global phenomenon, this study limits its focus to the Australian context.

Since the early 1980s there have been four major waves of reform (Ryan, 2012; Ryan & Guthrie, 2009a), with a more recent wave whose effects are still yet to be fully comprehended (M. Freeman & Hancock, 2011), and even more reform proposed by the Federal Government (Department of Education, 2014; Gallagher, 2014). These reforms can be very broadly grouped in Table 2.1, which also notes the broad outcome of each of them.

Whilst all of these reforms have impacted on the AHES, the Dawkins Reforms (late 1980s) are considered to have had the most significant effect to date (Christopher, 2012; Gallagher, 2014), resulting in government expectations (and consequently support) shifting from universities providing a 'public good' to ensuring 'successful outcomes' (Ryan et al., 2008, p. 172), meaning that government views higher education "…in clearly economic terms" (Ryan, 2009, p. 31). While Government considers these changes a success in policy terms (seeing it as both quick and effective) (Ryan & Guthrie, 2009a; Ryan et al., 2008), in social terms the results are not viewed as positively (Ryan et al., 2008). Ryan and Guthrie provide a comprehensive list of negative consequences (Ryan & Guthrie, 2009a, p. 322) which includes increased academic workloads and stress, less affordable university education, excessive casualisation of the academic workforce and declining academic salaries. Coates et al. also contribute similar criticisms derived from surveying academic staff (Coates et al., 2011, p. 143).

Table 2.1: Summary of Changes to Australian Higher Education 1980s to Present

Beginning	Major Reform	Outcome
Early 1980s	Abolition of student fees (Whitlam Reforms)	Massification
Late 1980s	Partial fee reintroduction and amalgamation of universities and CAEs (Dawkins Reforms)	Marketisation and Internationalisation
1990s	Competition and accountability (Baldwin, Crean and Vanstone Reforms)	Corporatisation
2003	Efficiency, compliance and further deregulation measures (Nelson Reforms)	Managerialism
2012	Uncapped federal government funded undergraduate places, stricter compliance and increased measurement (Rudd-Gillard Reforms)	Continued Corporatisation and Managerialism
2016	Micro-economic reforms including deregulating student fees (Pyne Reforms)	Continued Corporatisation and Managerialism

As observed by Parker (2012a), universities needed to respond to these changes, and in the three sections that follow, the impact of three of these outcomes on the universities are reviewed.

Massification

As a consequence of the Whitlam and Dawkins Reforms, access to higher education in Australia became more accessable to the masses, resulting in the massification of higher education (Ryan, 2010); massification being "the practice of making luxury products available to the mass market" (Collins, 2009). Massification was the first of the major "evolutions" academia underwent beginning in the early 1980s, which challenged the academic's traditional position.

Higher education was previously considered an elite system (Bradley et al., 2008), and massification opened up higher education to a new group of students from diverse backgrounds comprising a mix from a broad spectrum of social and economic circumstances (Scown, 2003). There have been a number of positive outcomes from massification including increased access to higher education, more equitable participation in higher education, and an increased pool of human capital available to contribute to society (Scown, 2003, p. 49).

Commentators have also noted how massification has negatively impacted on the quality of students entering universities (Freudenberg & Samarkovski, 2014; Pop-Vasileva et al., 2013; Watty, 2007). In addition, the growth in the structures of the university to accommodate the increased student body has been seen to have "changed the collegial nature of the traditional university" (Scown, 2003, p. 48).

Internationalisation

Internationalisation has been the second of the major "evolutions" impacting on academia, and began in the late 1970s, but really burgeoned following the Dawkins Reforms when Australian universities entered the highly competitive international education market and proactively recruited overseas students (Sawir, 2013). While internationalisation has also impacted on curricula (Bell, 2004; Rizvi & Walsh, 1998; Sawir, 2013) and seen an increasing number of academics from overseas (Altbach & Knight, 2007; Hugo, 2008; Welch, 1997), this study will limit consideration to that of the growth of international students due to the significance of their impact on the AUAAs.

The numbers of international students enrolled in Australian universities grew from less than 100,000 in 1994, to a peak of 631,935 in 2009 before a decline due to a rising Australian dollar, growth in competition, and some groups of international students experiencing physical attacks (Gomes, 2014, 29 July). Beginning in 2013, the numbers of international students had begun to grow again (Australian Council for Educational Research, 2013; Gomes, 2014, 29 July). The significant growth of this era brought increased diversity of the student body with different needs and expectations (Bradley et al., 2008) that include calls for new strategies in teaching (Burch, 2008; Freudenberg & Samarkovski, 2014), program offerings (Rizvi & Walsh, 1998), curricula (Bell, 2004; Sawir, 2013) and even greater levels of accountability to government and independent funding bodies (Scown, 2003).

University income from international students is significant – over ten billion dollars in 2012-13 (Productivity Commission, 2015). Income from the enrolment of these students is used "…to employ teaching and support staff, fund research and invest in new buildings and infrastructure" (Go8 [Group of Eight], 2014, p. 2), as well as subsidising their existing programs (Bretag, 2007). Consequently, a decline in international student numbers (like that from 2010) presents a significant financial risk to the university (Bradley et al., 2008; Productivity Commission, 2015). Accusations have been made that universities, due to their reliance on the revenue from international students, have prioritised the satisfaction of international students (Birrell, 2006). As a result of this prioritisation, universities are accused of chasing income over quality, which potentially compromises academic integrity (Freudenberg & Samarkovski, 2014). These compromising measures include simplifying course, assignment and examination contents (Birrell & Healy, 2008; H. Chan & Ryan, 2013), turning a blind eye to plagiarism (Bretag, 2007), and feeling pressured to use 'soft marking' to pass full fee paying international students (Bretag, 2007; H. Chan & Ryan, 2013; Parker, 2005). Another issue is a belief that deficient English language skills pose significant communication issues that inhibit learning (Cappelletto, 2010; H. Chan & Ryan, 2013; Watty, 2007). Other studies have looked at the question of the motivation of many international students for studying in Australia, proposing perhaps it is the possibility of gaining residency that drives them, detracting from their engagement in the deep-learning process (H. Chan & Ryan, 2013; Jackling, 2007). These issues, while significant, are some of many perceived to be arising from the growth of international students.

The group who are generally at the frontline of this growth and resultant changes are the academics (Nagy, 2008), largely through having to adjust their teaching methods (Abeysekera, 2008; Bretag, 2007), responding to different cultural issues (attitudes to female staff for example) (Nagy, 2008), and accommodating extra student demands for support (Nagy, 2008). Compounding these issues is that the AUAAs are to fit it all within limited staff time (Benzie, 2010; Birrell & Healy, 2008; Nagy, 2008).

As both Nagy (2008) and Chan & Ryan (2013) note, it is the academics who are left to keep the promises made to international students by optimistic and all-too-accommodating recruiters. The result, not surprisingly, is a large number of academics with low job satisfaction (Pop-Vasileva et al., 2013) who do not necessarily agree with the idea that the growth of international students has added value to the university (Bell, 2004; Sawir, 2013).

Corporatisation

Corporatisation is defined as "…the conversion (of a state body) into an independent commercial company" (Corporatisation, 2007). Scown (2013) notes that the phenomena of corporatisation and the associated managerialism come from a "greater accountability to government and independent funding bodies" (pp. 50-51), whereby the additional accountability measures oblige the university administration to document, detail and evidence the uses of the funding. Watts, McNair, and Bowrey (2011) expand on this, seeing corporatisation as a consequence of "a desire to improve flexibility and productivity nation-wide and provide incentives for universities to lift their performance" (p. 4), which similarly requires university administration to document, detail and evidence their use of funds, and to supplement their income wherever possible to decrease reliance on public funding.

Corporatisation also grew out of the Dawkins Reforms which emphasised greater financial accountability and efficiencies (Christopher, 2012), and, in its simplest form, is a "focus on financial management and returns [which] prompts a continual search for revenue growth and profits" (Parker, 2012b, p. 259). While there is a "systemic corporatisation of universities" (Freudenberg & Samarkovski, 2014, p. 30), and "higher education researchers and commentators generally agree that universities have corporatized and commercialised" (Parker, 2011, p. 440), this is not a uniquely Australian occurrence. It is a phenomenon common in academia throughout the western world (Parker, 2012a; Ryan, 2009), and this study will restrict its scope only to the Australian university context.

The characteristics of a corporatised university are similar to those that would normally be found in a corporation (Christopher, 2012; Ryan, 2009), and include:

- operating within a competitive market (Parker, 2011);
- a managerialist approach (Deem, 2004; Parker, 2011);
- outcomes and performance indicator focussed (J. Guthrie & Neumann, 2007; Parker, 2011);
- strong executive control (Marginson & Considine, 2000); and
- significant emphasis on revenue generation (Parker, 2011, 2012a; Winter, Taylor, & Sarros, 2000).

In addition, the language adopted by the corporatised institution is terminology more familiar in the corporate environment. Examples of these terms drawn from a sample of various studies are listed in Table 2.2 (Parker, 2011, 2012b; Ryan & Guthrie, 2009a; Winter, 2009):

Table 2.2: "Corporatised" University Expressions

Traditional University Expression	Replacement 'Corporatised' Term
Universities	Producers of Commodities
Courses and Research Programs	Products
Students	Customers
Professors	Middle Managers
Academics	Employees
Vice-chancellor	Chief Executive Officer
Business and Professional Community	Strategic Partners and Financial Resource Providers
External Environment	Marketplace

This change has created confusion and tensions for academics, who are left wondering if their roles are now "teaching, research, to generate revenue or something else?" (Bridgman, 2005, p. 8). After reviewing numerous studies and publically available data, Parker (2011) laments that, in this new "corporatised university", academics have:

> …largely lost their formerly unique roles as independent, professional, expert educators and research scholars operating in collegial association and co-decision-making with their university of which they were members. Instead, they are increasingly being redefined as teaching, research and administrative employees of the university, subject to its strategic objectives and direction, and driven and evaluated by corporate KPIs that drill down from university, to faculty, to school, to individual levels. In their performance targeting and measurement environment, academics variously attempt to badge themselves as teaching experts, research managers, degree program development and marketing leaders, or commercial research program development and resourcing entrepreneurs. (Parker, 2011, p. 444)

It is not profitability alone that is at issue, but rather the impact this has had on the way academics are managed where they perceive the commodification of teaching and research within the corporatised

environment reduces them "to the level of a factory employee" (Parker & Guthrie, 2010, p. 8). Consequently, tensions have built up between university management and the academics (Parker, 2011; Ryan & Guthrie, 2009a).

Academics also feel the impact of corporatisation through increased workloads from larger class sizes (introduced for efficiency by increasing student numbers without corresponding increasing staffing numbers) and more time needed for fulfilling the administrative demands associated with increased compliance (Parker, 2011). The result of this imposed corporatisation is that academics report feeling "increasingly dispirited, demoralised and disconnected from their universities" (Winter et al., 2000, p. 292), which makes a career in academia less attractive (Pop-Vasileva et al., 2011). In her study on the corporatised university, Ryan (2009, p. 34) highlights the debate "on whether the corporatisation of education is a means to a better end or simply an end in itself", and concludes that "University executives appear to have become the captives of corporate ideology to the detriment of being social and knowledge creating institutions" (Ryan, 2009, p. 177).

Corporatisation and the associated managerialism represent the third stage of academia's recent evolution being both comprehensive and extensive, with the outcomes of more recent and proposed reforms yet to be known. To this point of the literature review, the big picture of the Australian academic environment has been considered, especially the impact of reforms since the 1980s with the outcomes of massification, internationalisation and corporatisation of higher education. It is within this landscape that AUAAs have their lived experience. In the following section the specific environment of AUAAs will be reviewed.

2.2.2. The Australian Accounting Academic Environment

So far, this literature review has painted the broad landscape of the Australian university academic environment, in which the majority of Australian university academics function. Further to this, at the discipline level, AUAAs faces even more pressure to adapt. This segment of the review will report recent leading studies and reviews of accounting education in Australia and note four areas of significant challenge to the ongoing relevance of accounting academia.

Leading Reviews and Studies of Accounting Education

Since the 1960s, there have been a number of studies and reviews into differing aspects of tertiary accounting education. A selection of these leading studies are summarised in Table 2.3, which also notes the aspects of these studies that relate to the relevant sections in this dissertation. During this period accounting academia in Australia was not alone in such scrutiny, with the US in particular probing accounting education (Accounting Education Change Commission (AECC), 1990; Albrecht & Sack, 2000; Bedford, 1986; Behn et al., 2012b; Levitt & Nicolaisen, 2008). Typical of these studies and reviews in both countries was an examination of the course structure and duration, graduate attributes, curricula, research activities and staffing considerations.

Despite the thoroughness of these reviews and studies there is subsequent criticism within accounting academia that little has been done to address the issues raised or the recommendations made in either Australia or the US. Typical of the criticism is the conclusion of Burritt et al. (2010) that "accounting education in Australia has not progressed much since R. Mathews et al. (1990) report" (p. 14), and Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009) note that the effectiveness of much of the research to change teaching methods in particular is "questionable" (p. 251). The US experience is similar, with Albrecht and Sack (2000) noting their study arose in part due to "the perceived lack of response by accounting educators to previous calls for action" (p. 3), and more recently Black (2012) offered some reason for this lack of action, "the central reason that the recommendations of Pathways predecessors have not been successful is simple to identify, yet difficult to overcome - they lacked an ongoing mechanism to continue to support the implementation of change" (p. 602). There has been a consensus that changes are required, accompanied by a reluctance to actually introduce changes.

The Relevance of Accounting Academia

The preceding section of this chapter noted there have been numerous reviews and reports into accounting education, with little active response to the issues and recommendations noted. This section relates the four challenges facing accounting education most relevant to accounting academia, these challenges being graduate attributes, the industry-academia gap, the research-practice gap, and alternate pathways to becoming a professional accountant. In the context of this dissertation, the statement of meaning adopted for the term 'research' is per M. Smith (2011), "Research in accounting is concerned with solving problems, investigating relationships and building a body of knowledge" (p. 1). The main research output is publications (Norton & Cakitaki, 2016) typically in peer-reviewed academic journals or books.

Graduate Attributes: A fundamental question regarding the relevance of accounting academia is whether what is taught is what is needed (that is, appropriate graduate attributes). Employers have argued that there has been a discrepancy on the basis that graduates are not able to "instantly be turned into profitable activities" (Howieson, 2003, p. 90). de Lange et al. (2006) found that even since the Mathews Report (from the review of the accounting discipline in higher education) (1990), "the existing undergraduate accounting program is failing in its attempts to provide graduates with a broad-based general education together with a specialized professional education to meet the needs of the accounting profession" (de Lange et al., 2006, p. 382). More recently J. Guthrie et al. (2011) noted that graduates "cannot think critically" (p. 14), and O'Connell et al. (2015) reported that "accounting academics face the difficult task of delivering the requisite professional knowledge while also trying to develop the professional skills of future professionals" (p.29).

Table 2.3: Leading Studies and Reviews of Accounting Education in Australia

Author(s) & Year	Title	Focus Area	This Study
Vatter (1964)	The Vatter Report	Report reviewing the perceived needs of the accounting profession in Australia with recommendations of how accounting education can best meet those needs.	2.2.2, 2.3.1, 4.4.1, 5.3, 5.6
Task Force for Accounting Education in Australia (1988)	Report of the Task Force for Accounting Education in Australia	Report from a collaboration of the ASCPA, ICAA and AAANZ to outline appropriate educational models for the accounting profession.	2.2.2, 2.3.2, 5.3, 5.6
R. Mathews et al. (1990)	The Matthews Report	Report of the federal government established Review of the Accounting Discipline in Higher Education Committee, with significant recommendations on the shape of accounting education.	2.2.2, 2.3.1, 2.3.2, 4.4.1, 5.3, 5.6
Watty (2005)	Quality in accounting education: what say the academics?	Surveyed academic accountants about their views of the quality of accounting education.	2.2.2, 4.4.1, 5.3, 5.6
de Lange et al. (2006)	Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities	Study considering the graduate's perspectives of the emphasis placed on technical and generic skills developed during undergraduate accounting courses.	2.3.1, 2.3.2, 4.3.3, 4.4.1, 5.6
Kavanagh and Drennan (2007)	Graduate attributes and skills: are we as accounting academics delivering the goods?	Study comparing what attributes and skills accounting academics perceive should be developed during an undergraduate course with what they believe are being developed.	2.3.1, 4.4.1, 5.6
Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009)	Accounting for the future: more than numbers	Report of an ALTC project which investigated the projected changing skill set deemed necessary for professional accounting graduates and the strategies for embedding such skills into professional accounting programs.	2.3.1, 2.3.2, 4.4.1, 5.3, 5.6
Cappelletto (2010)	Challenges facing accounting education in Australia	Report of an AFAANZ commissioned project investigating the (then) current challenges in accounting education in Australian universities.	2.2.2, 4.4.1, 4.4.2, 4.5.1, 5.3, 5.5, 5.6
E. Evans et al. (2010)	Accounting education at a crossroad in 2010	Forum which investigated contemporary challenges in accounting education in Australia.	2.2.2 4.4.1, 4.4.3, 4.5.2, 5.3, 5.4, 5.6
E. Evans et al. (2012)	Emerging pathways for the next generation of accountants	Forum which considered the changing role, education pathways and future needs of professional accountants in an Australian context.	2.2.2, 2.3.2, 4.4.1, 5.6
J. Guthrie et al. (2013)	Challenges for Accounting and Business Education: Blending Online and Traditional Universities in a MOOC Environment.	Forum which explored the evolving use of blended and online learning in within Australian university accounting education context.	2.3.2, 4.4.2, 4.4.3, 5.3, 5.5

However, determining "what is needed" requires further clarification, with differing perspectives from a number of different stakeholders all claiming they know "what is needed", including Government, employers, academics, professional bodies and students (Bunney & Therry, 2010; E. Evans, 2010). Jones (2010) observes there is pressure for having generic attributes (or "skills" as she refers to them) across all university graduates, but notes there are problems with this as many of these skills need to be considered within a discipline-specific context. Employers have a range of graduate attributes that they prefer (Graduate Careers Australia, 2014), and which are often at odds with what the academics believe are necessary (Kavanagh & Drennan, 2007; Naidoo, Jackling, & Prokofieva, 2012). Graduates and students themselves also have a view on what attributes they feel are needed (de Lange et al., 2006; Jackling & Calero, 2006; Jackling & de Lange, 2009), but P. Wells, Gerbic, Kranenburg, and Bygrave (2009) question whether this view should carry much weight as the students "do not have the benefit of professional practice to inform their views" (p. 3).

Amidst this variety of views and perspectives is a consistent theme that the role of the accountant has expanded (G. Jones & Abraham, 2007) and graduate attributes need to go beyond just technical competence (Bunney & Therry, 2010). Stakeholders are highlighting the importance in a "fast-changing business world" (Albrecht & Sack, 2000, p. 59) of non-technical skills (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Oliver, Whelan, Hunt, & Hammer, 2011) and, in particular, interpersonal skills like teamwork and communication (Parker, 2001; Tempone et al., 2012). The challenge for accounting academics is to accommodate these changing and differing expectations (Bunney & Therry, 2010; de Lange et al., 2006) with what is realistically deliverable (Cappelletto, 2010).

It is this concept of "realistically deliverable" that is the heart of the issue for AUAAs in delivering graduate attributes to satisfy a multitude of stakeholders. Accounting academics are confined by limits in the length of course, time available to them each day, and even their own expertise (E. Evans, 2010; Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Oliver et al., 2011). As observed by Kavanagh, Hancock, Howieson, Tempone, and Kent (2010), "this is a complex issue reflecting many factors, including the perceived objectives of a university degree, the availability of resources, the diverse characteristics of employers, and even the expectations of students" (p. 3). Even with these limitations acknowledged, AUAAs are still perceived by some to not be delivering and this remains a challenge to accounting academia.

Industry-Academia Gap: The second major issue challenging the relevance of accounting education is the industry-academia gap, which in accounting academia, " exists between what accountants do and what accounting educators teach" (Bedford, 1986, p. 172), and while this comes from a US report, it is supported by studies in Australia (Burritt et al., 2010; J. Guthrie et al., 2011; Kavanagh & Drennan, 2007). Similar gaps between the reality of what happens in the relevant industry and what is taught by academics and their resulting tensions exist in other disciplines, for example software engineering, health studies and

science (D. Jackson, 2016; Ludi & Collofello, 2001; Melese, Lin, Chang, & Cohen, 2009; Sauermann & Stephan, 2013). This gap within the accounting discipline has been identified as arising from an "underdeveloped bond" (Levitt & Nicolaisen, 2008, p. 19) and "weak links" (Ryan, 2010, p. 26) between practitioners and academics. As a consequence of these two communities not working together (Howieson, 2003, p. 94), the academics are charged with receiving "little direct insight" into accounting practice (Behn et al., 2012b, p. 29), which Parker (2001) believes produces "a predominantly narrow, technicist accounting education focus which neither fits our contemporary accounting and business environment" (p. 441). He further notes that " not only have academic accounting educators failed to lead practice, but they have resolutely failed to even follow the broader scope of activities and skills already being adopted in practice" (Parker, 2001, p. 442).

Addressing the industry-academia gap is important because of the potential for substantial mutual benefits (Akili, 2005) arising from the beneficial relationship of the practitioners needing both graduates and solutions to problems, and academics needing resources to provide such (see J. Guthrie et al., 2011, pp. 15-16). Other researchers (Russell, Kulesza, Albrecht, & Sack, 2000, p. 6) also contend that accounting education has essentially remained static in its delivery while accounting practice has adapted in an ever-changing world of business. Most importantly, students stand to gain the most advantage from having a strong industry-academia collaboration through the faculty having a strong understanding of the current professional environment (Behn et al., 2012b), practical experience (Levitt & Nicolaisen, 2008), and maintaining a connection with industry which can assist the academics in keeping, "undergraduate and graduate curricula and pedagogy relevant and dynamic" (Behn et al., 2012b, p. 71).

However, there are difficulties in maintaining close connections between the two communities, including the view that there is, "a mismatch between the objectives, process and outcomes of accounting education, and the reality of the discipline and of the society in which practitioners work" (Palm & Bisman, 2010, p. 180). In part, this is a result of the changed emphasis of university administrations onto research prestige, meaning research rather than professional qualifications form key criteria for recruitment (Annisette & Kirkham, 2007; Behn et al., 2012b). Another recruitment issue identified by Farrow (2012a, p. 37) is the widening remuneration gap between academic salaries and that of practitioners. In trying to address these issues both academics and university administrations face the challenge of resource constraints, including time (Wright & Chalmers, 2010) and financial resources (Behn et al., 2012b).

To realise the benefits of a closer industry-academia alliance, ways need to be found to make progress in communicating and engaging with practitioners (Chapman & Kern, 2012). The first step is to recognise there is a gap, who is involved, and then to find ways to narrow the gap (Bui & Porter, 2010). Developing alliances between academics and practitioners is a key to this, as identified by both Burritt et al. (2010) and Kaplan (1989). This becomes possible through understanding the different roles each party plays. Ankers

and Brennan (2002) note that when working with industry, academics need to "demonstrate their ability to manage projects to agreed timescales, show an affinity for the pressures under which managers operate, write succinctly and in language accessible to managers" (p. 20). From the other perspective practitioners need to "understand the workings of academia" (Frank et al., 2011, p. 8), and for there to be "a little more understanding of the role of the academic" (Tilt, 2010, p. 39). Support for a closer alliance also needs to come from university administrations and the various accrediting agencies to recognise not just academically but also professionally qualified staff (Levitt & Nicolaisen, 2008). With this support it is then possible to offer incentives (Bedford, 1986; Behn et al., 2012b) for academics to engage in activities like industry sabbaticals (Thambar, 2012), consulting, internships and residencies (Albrecht & Sack, 2000) that give them the connection and experience with industry to keep pace with developments and practice.

Research-Practice Gap: The third issue is the research-practice gap which, in accounting academia, arises from a perception that academic research is not based on and is isolated from practice (Tucker & Schaltegger, 2013, p. 24), being too far removed from the profession and practice to be of practical use (Parker et al., 2011, p. 6). At one extreme some AUAAs "go so far as to consider that many practical issues of concern to professional accountants do not warrant the attention of researchers" (Parker et al., 2011, p. 5). It is more than just academic research not perceived as "useful", but as Chalmers and Wright (2011) observe it also involves practitioners failing to look to the academy:

> The research gap is never wider than when practitioners fail to turn to the accounting academy and its research findings for the development of practices, or when the academy fails to turn to practitioners for inspiration in identifying and developing research questions or interpreting results and contemplating their implications. (p. 59)

This concept of reciprocity highlights the role of academics being more than just producing applied research, but that research which critiques, debates and challenges the status quo also plays an important role (Chalmers & Wright, 2011; Hopwood, 2007; Tilt, 2010; Unerman & O'Dwyer, 2010). The perception currently is that this gap is quite wide (O'Connell et al., 2015; Parker et al., 2011; Singleton-Green, 2010). Whilst this study will focus on the research-practice gap in an Australian academic accounting context, the research-practice gap also exists across other fields and disciplines (Tucker & Lowe, 2012, p. 43) and countries (Basu, 2012; Gendron, 2013; Kaplan, 1989, 2011; Rutherford, 2011; Tucker & Schaltegger, 2013).

Based on the understanding from the section above that research has more roles than just establishing a collaboration between research and practice (J. Guthrie et al., 2011), closing the research-practice gap is seen as important to many because of the research-innovation co-dependency, with research "the backbone of innovation" (Magarey, 2011, p. 122). This relationship is described by Roos and Pike (2011) as follows, "Research is the transformation of money into knowledge… innovation, on the other hand, is the transformation of knowledge into money" (p. 31). However, "even the greatest discovery will have

little impact if other people cannot understand it or are unwilling to make the effort" (Basu, 2012, p. 860), highlighting the need for a narrow research-practice gap.

This concept of a narrow research-practice gap remains a challenge due to many complicating and, at times, competing factors. To begin with, the current AHES as described earlier in section 2.2.1 of this review has created incentives for accounting researchers that are frequently contrary to producing research friendly to the practitioners. For example, government funding tied to research outputs (Pop-Vasileva et al., 2013) and journal rankings used as research KPI's (Bellamy, 1996; J. Guthrie et al., 2012) become the criteria for promotion and rewards . However such rankings are seen as "contradictory" and can "marginalise certain types of research" (Gendron, 2013, pp. 5-6), and the top-tier journals are often seen as having a narrow focus of research frequently not of interest to practitioners (Almer et al., 2013, p. 413). So accounting researchers need to compete with colleagues to publish in such journals in order to maintain their reputation and ranking for promotion (Hermanson, 2008; Wright & Chalmers, 2010), the process of which sees the relevance of the research to practitioners decline (Ryan, 2010).

Another associated factor that keeps the research-practice gap wide is the quest by Accounting academics for credibility within the research community. Kaplan's explanation is that "accounting scholars, like many of their academic colleagues, exhibit strong herding effects; they follow where others have already gone rather than forging a new path by studying a new issue in an innovative way" (2011, p. 369). J. Guthrie et al. (2013) note that many scholars follow the heard because they are "driven by what ranks rather than by the pursuit of relevance and engagement" (p.9). This creates the problem that the "status of the outlet where research is published is thereby forever comingled with the status of the individual piece of research" (Fogarty & Ravenscroft, 2000, p. 409), which means "hits" of their work (Gendron, 2008, p. 98) and "article count in reasonable journals are more important than the content of what is being said and researched" (Hopwood, 2008, p. 89). Within the Australian context, it is unfortunate that many perceive US accounting journals as being pre-eminent but with a narrow, "internal" focus (Diamond, 2005; Parker, 2005). Further, Moser (2012) contends that what is accepted into these journals can be dependent on the views of the editors and reviewers "which leads most researchers to limit the topics they study and make their studies as acceptable to status quo editors and reviewers as possible" (p. 847), falling victim to the situation described by Stevenson (2011) as "a pervasive psyche that 'good' research, relevant to users' needs, and publication in A-grade journals are the same thing…this is not necessarily the case" (p. 104). This highlights the potential difficulty for AUAAs searching for credibility in their research community to publish in reputable journals and remain relevant to the practitioner community.

The Australian Business Deans Council (ABDC) produces a ranking list of journals (http://www.abdc.edu.au/master-journal-list.php) which is used by universities to set these performance measures for AUAAs, yet the Australian Research Council (ARC) has not used a ranked journal listing

since 2010. The ARC is the Commonwealth government body which. "…advises the Government on research matters and administers the National Competitive Grants Program, a significant component of Australia's investment in research and development" (http://www.arc.gov.au/arc-profile). Since 2010 the ARC has produced a series of reports regarding Australian research at universities (Australian Research Council, 2010, 2012, 2015) based on the Excellence in Research for Australia framework (ERA). The ERA is designed to provide assurance Australian universities are conducting excellent research, and compares their research performance nationally and internationally for all discipline areas (http://www.arc.gov.au/excellence-research-australia), which has not included a ranked journal listing for this since 2010.

To provide some context for the level of accounting research undertaken in Australian universities, the 2015 ERA report by the ARC (Australian Research Council, 2015) reported that, for the field of research code 1501 (Accounting, Auditing and Accountability), of the 42 Australian universities:

- eight produced accounting research outcomes above world standards;
- three at world standards;
- nine below world standards; and
- 22 did not produce enough accounting research volume to be assessed.

In addition, for the years 2011 – 2013, there was $13.1 million in research income generated from all sources (Australian Research Council, 2015, p. 217). The next ERA report is due for release in 2018, and will be based on the years 2014 to 2016. A review of the ERA criteria began in 2015 and has developed a new framework for trial in 2017, the Research Impact Principles Framework, which takes the view that returns on investment in research will need to be demonstrated in terms of environmental, economic, and social impact (http://www.arc.gov.au/research-impact-principles-and-framework).

Looking at the research-practice gap from the perspective of the accounting practitioners, they typically seek information from practical journals (Sanders, Fulkerson, Welch, & Chau, 2006, p. 8) and are generally not significant consumers of accounting research (Behn et al., 2012a, p. 28). There has been much research into the reasons for this, a sample of which is listed in Table 2.4, which demonstrates practitioners have issues with the types of research conducted, and the manner in which it is communicated, which constrain the research-practice gap narrowing.

Table 2.4: Examples of Accounting Practitioner Issues with Academic Articles

Practitioner Issues	Studies Supporting
Use of academic language (jargon)	Bansal, Bertels, Ewart, MacConnachie, and O'Brien (2012); Basu (2012); Bellamy (1999); Carlin (2011)
Too difficult to source journals	Chalmers and Wright (2011); Kavanagh and Drennan (2007); Tucker and Parker (2012)
Too long	Bansal et al. (2012); Behn et al. (2012a); Bellamy (1999); Carlin (2011); Chalmers and Wright (2011); Sanders et al. (2006)
Uninteresting	Kaplan (1989); Merchant (2012)
Doesn't address issues relevant to practitioners	Bellamy (1999); Carlin (2011); Chalmers and Wright (2011); Chapman and Kern (2012); Diamond (2005); J. Guthrie et al. (2013); Kaplan (1989); Laughlin (2011); Tilt (2010)

While it is important to address the issues of the practitioners, balance is important as academics still have a vital role to play in moving knowledge and society forward (Bansal et al., 2012; Parker, 2001). Catering just for the practitioner discourages the wider aspects of scholarship (Neumann & Guthrie, 2002). The issue moves beyond just academics and practitioners to the role of academic research in society (Tucker & Parker, 2012, p. 7). Laughlin (2011) sees the issue of such significance that unless research, policy and practice can work together, accounting is at risk of no longer being perceived as a profession (Laughlin, 2011, p. 28). Taking the issue even further, Annisette and Kirkham (2007) propose that a large research-practice gap could even mean the university is of little use to the profession "as a means of diffusing, expanding and developing professionally relevant knowledge" (p. 10).

Potential ways to resolve this RP tension begin with advice from Merchant (2012) to acknowledge that a problem exists. Practical suggestions for the academics emerge from initially engaging more with practitioners (Baldvinsdottir, Mitchell, & Nørreklit, 2010; Thambar, 2012; Tucker & Lowe, 2012), producing "research that someone cares about" (Moser, 2012, p. 845), developing new research skills (Merchant, 2012), and proffering research that is accessible and more readable (Leisenring & Johnson, 1994; Stevenson, 2011; Tucker & Parker, 2012). Further to this, Kaplan (1989, p. 131) suggests there are additional ways to disseminate research findings, which include academics involved in teaching executive programs and consulting assignments. The practice community too has a part to play in narrowing the research-practice gap, which includes attempting to engage and dialogue with the academy (J. Guthrie et al., 2011; Moehrle, Anderson, Ayres, Bolt-Lee, & Debreceny, 2009). Rather than looking at each party in isolation, engaging both the academics and practitioners in activities such as roundtable discussions, seconding academics into accounting practice firms, and writing versions of research papers for practical journals provides a more inclusive approach (Carlin, 2011; Kaplan, 1989; Laughlin, 2011; Tilt, 2010), all

practices which take time, but are considered achievable (Cuganesan & Gainsford, 2011, p. 72). A particularly difficult issue to address is proposing changes to the incentives systems of editors (and reviewers) and university administrations so as to reward more applied research (Carlin, 2011; Merchant, 2012; Tucker & Parker, 2012), a difficult, but not impossible option (see Unerman & O'Dwyer, 2010, p. 19). And while it may be an extremely difficult task to bridge the research-practice gap, "it is nonetheless essential" (Arnold, 2009, p. 804).

Alternate Pathways: The final issue being considered in this section of the chapter involves the development of alternate pathways to becoming a professional accountant. For many years the traditional pathway in Australia was based on obtaining an undergraduate degree in accounting accredited by the major accounting professional bodies in Australia CPAA and CAANZ (including its predecessor ICAA), followed by additional study and exams administered by one of these two major accounting professional bodies. Following a supervised experience component a candidate would then be eligible for full membership of the respective professional body and could use the relevant title 'CPA' or 'Chartered Accountant', as applicable. However, this approach has been challenged since 2010 with the growth of private providers of undergraduate degrees, changes by the professional accounting bodies to their entry requirements, and the arrival in Australia of additional professional accounting bodies. There is now "no single pathway, rather a range of ways is offered to reach the goal of professional entry" (J. Guthrie et al., 2012, p. 9).

Private higher education providers, once they are accredited by the national higher education regulator, the Tertiary Education Quality and Standards Authority (TEQSA), are able to offer undergraduate or post-graduate degree programs, which may be recognised by the professional accounting bodies for graduate entry. Ryan (2010) notes that typically these providers will have a competitive advantage over universities based on a narrow mission and focus that allows them to provide 'high volume, low cost' programs characterised by low overheads, a highly casualised teaching workforce, a mainly teaching-only approach, and strong links with industry and associations that can provide employment opportunities upon completion. Nor do the private providers "pretend to make broard social and intellectual contributions" (Ryan, 2010, p. 25) as is characterised by the universities. Spreading the accounting teaching staff amongst additional providers "has led to serious staffing shortages in universities, with consequent limited opportunities for academics to undertake research" (J. Guthrie et al., 2012, p. 10). The university is no longer the sole provider of the requisite accounting degree for admission to the professional accounting bodies programs.

In 2008, the professional bodies began announcing that in 2010 CPAA, and the then ICAA would, from 2012, change their admission criteria to allow entrance with a non-accounting degree. Following an initial assessment, candidates now undertake a series of additional units of study (provided by the respective professional body) to make up for any deficit in accounting knowledge. This approach is typical of the

English system as used by the Institute of Chartered Accountants in England and Wales (ICAEW) (Poullaos & Evans, 2008). The reasons proffered by the professional bodies for making these changes include the need to boost the number of professional accountants to beat shortages (Thomason & Ward, 2012, p. 63), providing candidates with a quicker and cheaper pathway (Matchett, 2009, 26 August), and addressing a negative perception of employers about the quality and communication skills of graduates (Farrow, 2012a; Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009). These changes were met with 'shock and awe' and 'outrage' from academics (Poullaos & Evans, 2008, pp. 1, 28) who questioned whether the goal was "training or educating" professional accountants? (Matchett, 2009, 26 August, p. 29). It was also pointed out by M. Freeman and Hancock (2012) and Poullaos and Evans (2008) that the professional bodies, through their accrediting of university accounting degrees, could have a conflict of interest by being both the accrediting body and a provider of a competing pathway. In the wash-up of these exchanges, it remains that the professional bodies have created another pathway for becoming a professional accountant that excludes having a university accounting degree.

A third pathway into professional accounting has arisen with the arrival into Australia of additional international professional accounting bodies. The Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA) are both international accounting bodies that provide alternatives to CPAA and CAANZ for recognition and accreditation as a professional accountant. The 'point of differentiation' for these bodies is their international acceptance and recognition in a context of global business and employment. CIMA specialises in management accounting and finance functions, with an emphasis on practical skills, and like CPAA and CAANZ, offers a tuition program for the qualifying exams needed for full membership (Thambar, 2012). While ACCA does not offer tuition it does have a directory of key providers it partners with to target school leavers to deliver diploma, advanced diploma and then bachelors programs for entry into the various levels of ACCA membership (Cooper & Walsh, 2012). In a global business environment, these professional bodies have created another pathway into professional accounting.

These three additional pathways to professional accounting provide challenges for AUAAs. These challenges include staffing issues and less time for research (J. Guthrie et al., 2012), questions over the quality and suitability of graduates (Farrow, 2012a; Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009), and the length and cost of a university accounting qualification (Matchett, 2009, 26 August).

This segment of the review of literature has considered the context of the AHES, and then more specifically Australian accounting academia and four specific challenges it is facing. The next section will consider the effects of this on Australian accounting academia, getting closer to the lived experience of AUAAs.

2.3. The Effect on Accounting Academia of the AHES Environment

Having considered the AHES environment generally, and accounting academia specifically, this review will now consider the effects of the environment on AUAAs by looking firstly at what the academics teach, then how they teach, and finally how they are managed. For the purposes of this dissertation the term 'teaching' is considered in the context of the act of university teaching, being an "…act of academic engagement in deliberate, collaborative meaning-making with students" (Trigwell & Shale, 2004, p. 530). Specifically, it consists of the elements of the teaching process as outlined by Fink (2012, p. 6) in Figure 2.1 following, with an emphasis on interactions with students and course design.

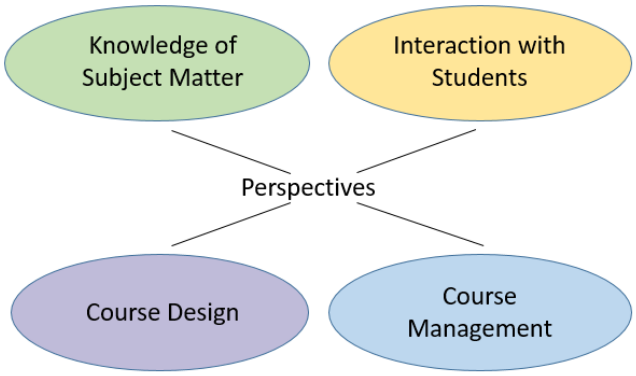


Figure 2.1: Elements of Teaching

(Adapted from "Getting Better as Teachers", by L. Fink, 2015, *NEA Higher Education Advocate*, 29 (1), pp. 6-9. Copyright 2015 by the National Education Association.)

2.3.1. What Academics Teach – the Curricula

This section documents the issues associated with the curricula of accounting education which the AUAAs teach. Hancock et al (2009) provide a sense of the importance for educators of this area in stating, "the accounting curriculum in Australia and overseas is subject to pressures greater than ever before for significant change and development" (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009, p. 257).

The shape of the accounting curricula

The shape of the accounting curricula has regularly been subject to scrutiny and criticism, certainly more recently since the mid-1980s (Bui & Porter, 2010, p. 23). This section looks at the issue of the shape of accounting university curricula and, in particular, competing views between a technical versus educational perspective.

Kaplan (1989) summarises this divide when commenting on the research-practice gap in accounting, "if our teaching simply codifies and feeds back ordinary practice, we are performing more like trade school instructors than university professors" (Kaplan, 1989, p. 130). Macve (1992) also highlighted this dichotomy, noting that:

> At one extreme it is public sector coaching in professional knowledge and skills, at the other it is an enquiry grounded in social science which offers insight and understanding about economic and social organisation and operation that should be of value whatever career a student subsequently follows. (Macve, 1992, p. 130)

Gray and Collison (2002) expressed this tension in terms of it being between the "technical" and the "educational" or as they expressed in other terms, the "vocational" and the "transcendent"(Gray & Collison, 2002, p. 800). Ten years later this tension is still evident, "the lines are becoming increasingly blurred between education and training" (J. Guthrie et al., 2012, p. 9).

Going beyond only exposing the different forms of accounting curricula, Churchman and Woodhouse (1999) posit that accounting education at tertiary level, is part of a unique category of 'Professional education' which, "is distinctive because the curricula addresses knowledge for and about practice and is taught both in the context of the tertiary institution and the field of professional practice" (Churchman & Woodhouse, 1999, p. 212). They infer that this requires a more practical approach in the curricula because students in such programmes have a specific employment context in mind, which requires specific skills. Parker (2001) disagreed with this, noting that, "we are saddled with a predominantly narrow, technicist accounting education focus which neither fits our contemporary accounting and business environment" (p. 441). These opposing views represent tension in the debate in the literature.

Compounding this tension between the 'technical' and the 'educational' have been growing demands for curricula that is broader and less technical. The Matthews Report (1990) identified dissatisfaction with the content of undergraduate accounting courses, in particular the lack of management styled units (e.g., management, marketing, industrial relations), and made numerous recommendations to address these. Developed subsequently and in response to the Matthews Report was a series of Competency Standards for accounting by Birkett (1993), as a joint project between the two Australian accounting professional bodies and the then New Zealand Society of Accountants (NZSA), now amalgamated with ICAA to form CAANZ. In her doctoral studies Bellamy (1999), found that the pressure was for more generic skills and non-business requirements (that is, units of study unrelated to business) to be included in accounting curricula at universities. Diamond called for, "not an education of detailed rules, but an education of real competencies that drive sound and ethical business practices and decisions" (2005, p. 361). Kavanagh and Drennan (2008) noted the worldwide call is for an education much broader than the technical approach traditionally used in universities. Hancock et al (2010) reported the need for more communication skills in the program. De Lange, Jackling and Gut (2006, p. 379) cite numerous authors from throughout the

1990s calling for greater emphasis on interpersonal skills in the accounting curricula, which has been continued in more recent times (Jackling & de Lange, 2009; Naidoo et al., 2012; Sin et al., 2012).

The various accounting professional bodies have also promoted a broader curricula, including the two major Australian professional accounting bodies, CPAA and CAANZ who jointly flag "critical thinking, ethical judgement and communication skills" (2012, p. 6) in their accreditation guidelines for Australian accounting degrees. Thambar (2012) notes that CIMA focusses on the new roles the modern management accountant has, and the need to be prepared in their studies, including in particular, greater business and IT skills. A much larger list of requirements was tabled by Cooper and Walsh (2012) on behalf of ACCA which advocates, "the accounting curriculum must draw from a much wider range of business disciplines. It must also incorporate more professional attitudes, as well as technical competences, including ethics and professional values, and become more integrated in its approach to assessment" (Cooper & Walsh, 2012, p. 54). Commenting on the professional bodies and employers, Kavanagh, Hancock, Howieson, et al. (2010) note that it is a joint responsibility, "the debate is a question concerned with identifying that point at which the educational responsibilities of universities finish and those of the professional bodies and employers begin" (p. 3).

The United States Pathways Commission (Behn et al., 2012b) identified a need for accounting programs to be adaptive, especially where "incentives, partnerships, and processes that identify and integrate current and emerging accounting and business information technologies (IT) throughout their academic curricula" (p. 73). Guthrie, Evans and Burritt (2013), offer a different perspective, and call for a greater focus on research in the curricula, which will help to close the accounting-academy practice gap by having more research fluent graduates.

Ryan (2010) goes further than previous commentators and authors by identifying a major issue about the nature of business schools, and the need to determine whether they, "are a professional school or a purely academic school" (Ryan, 2010, p. 26), the answer to which has a significant impact on the curricula and implications for academics. Similarly, Evans (2010) put forward the difficult question of whether there is even a place for accounting studies in university, but leaves it unanswered. This is later addressed again by Evans, Burritt and Guthrie (2010) by acknowledging that, "the lines are becoming increasingly blurred between education and training, changing the role of institutions responsible for providing the foundations for a career in accounting" (2010, p. 9). These ideas presented above provide examples of the competing ideas for curricula inclusion and development faced by AUAAs.

The preceding section has highlighted there are many studies and reviews which discuss what shape accounting curricula can take. It also identified additional curricula elements (e.g., communications skills, IT, critical thinking) to shift the curricula from purely 'technical' to a broader curricula. Following is a review of who influences the shape of the accounting curricula.

Who influences the shape of the curricula?

While it is academics who deliver curricula, it must be considered that they are not the only contributors to its form and constitution. This section looks at who may actually influence the shape and content of the accounting curricula. There are a number of potential influencing factors on curricula and, with such a confluence, it is difficult to quantify which has the greatest impact. In looking at these influencing bodies, the role of the academic is considered first, then the consumer power of the students, followed by the power and control of the professional accounting bodies, and finally the influence of employers through desired graduate attributes.

AUAAs: Considering firstly the AUAAs, it is they who have the responsibility to deliver accounting curricula and that implies they have the control over this curricula (Sin et al., 2012, p. 324). This perspective has led to criticism of accounting academics about the curricula delivered and, in particular, that it has not kept pace with business developments. For example, Albrecht and Sack (2000) stated, "we have spent far too much time resting on our traditions and looking in the rear-view mirror when we should have been teaching to the future" (2000, p. 58). Russell et al. (2000) expanded on this concept of tradition asserting that while practice methods have changed (e.g., e-commerce, globalisation), accounting education is delivered as it has been for the past 20 – 30 years (Russell et al., 2000). Further, de Lange et al (2006) suggests that AUAAs are either unaware of these changes, or find it too difficult to deliver curricula to accommodate them. Fouche (2013) more recently reviewed the literature on accounting curricula and noted that "current accounting teaching practices are still not fulfilling the needs of the profession" (2013, p. 139).Thus the AUAAs face the criticism of not adapting the curricula to the changing needs of the procession.

In offering a different perspective, one which provides some reasoning for the approach taken by AUAAs, Kavanagh and Drennan (2007) articulated that AUAAs felt a lack of time in particular hampered their ability to stay current with the changing business environment, or to contact and involve practitioners in curricula development. Supporting this, Hancock et al (2009) point out the role university administrations need to play because maintaining currency with current accounting practices and business skills, and making changes to curricula to reflect such currency, "needs resources to support staff training and assistance from staff with expertise in communication and learning skills" (2009, pp. 257-258).

So while it is the AUAAs that deliver the curricula, and have the ability and arguably the responsibility to change it, change has been slow, resulting in criticism that curricula is traditional and outdated (Fouché, 2013; Oliver et al., 2011; Sin et al., 2012). AUAAs respond by noting a lack of time and other resources to both maintain currency of skills and practices, and to develop changes to accommodate such (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Kavanagh & Drennan, 2007).

Accounting Students: Referring now to the accounting students, the idea of students as customers, clients or consumers rather than educational partners has grown out of the concept of the corporatised university (Sharrock, 2000; Singh, 2002). This brings with it the concept of 'consumer sovereignty', first coined by William Hutt in 1936 (cited in Persky, 1993) which is based on consumers having the power to direct what producers provide. Thus, accounting students, as consumers of accounting curricula, arguably have some degree of influence over the shape and form of the accounting curricula provided to them.

Jackling and Calero (2006), in a survey of accounting students noted this influence can be exercised through various course satisfaction surveys (CSS). Examples of these have included Course Evaluation Questionnaires (CEQ) conducted by the universities, and more recently the quality indicators for learning and teaching (QILT), based on the Student Experience Survey (SES), which is funded by the Australian Government Department of Education and Training and in 2016 was administered by the Social Research Centre. An example QILT report is available from https://www.qilt.edu.au/docs/default-source/gos-reports/2017/2016-ses-national-report-final.pdf?sfvrsn=14e0e33c_5. Universities use data from these surveys, in part, to review the suitability of their course offerings to students. "The CEQ is based on a theory of university teaching and learning in which students' perceptions of curriculum, instruction and assessment are regarded as key determinants of their approaches to learning and the quality of their learning outcomes" (Wilson, Lizzio, & Ramsden, 1997, p. 33).

With the inclusion of data in publications ranking Australian universities (*The good universities guide 2018 : Universities and other higher education providers*, 2017) , the CSS results become a measure of customer satisfaction. Positive responses in the CSS will reinforce course offerings (including curricula) and negative responses may initiate review and potential changes to the course in order to 'keep the customer happy'. Sourcing data from current students and graduates however is not without issues, and in particular P. Wells et al. (2009) note "they [students] do not have the benefit of professional practice to inform their views" (p. 3).

Research by Palm and Bisman (2010) into introductory accounting courses noted that "on average more than 50% of the student cohort in the introductory accounting subject comprised non-accounting majors" (p. 195), and the content presented was so technical and procedural that it was "largely unsuited to meeting the needs of accounting majors, much less non-accounting majors" (p. 195). The inference from the authors was that a better designed and delivered accounting curricula could encourage more students to major in accounting, with the resultant positive flow-on effects for the profession via increased numbers of potential professional accountants.

Significant growth in the number of international students studying accounting also has the potential for this to change the shape of accounting curricula. The power of the international student comes as universities 'commercialise', 'corporatise', and focus on 'revenue generation' (Parker, 2005) with the international students seen as 'cash cows' (Pop-Vasileva et al., 2013; Ryan, 2010). This "forces changes in

content, delivery and assessment of programs" (Ryan, 2010, p. 24), including the development of 'commodified course packages' (Parker, 2005). Extending this idea, some authors further propose that poor English skills amongst international students may be a cause of a decline in accounting education quality, as studied by Watty (2007) and Pop-Vasileva, Baird, and Blair (2013), and which can lead to a 'dumbing down' of programs (Ryan, 2010, p. 24).

Accounting students, as customers, do have power to influence the accounting curricula, for example through course evaluations. However, more recently it is the impact of the 'massification' of tertiary education whereby students, and in particular international students via their tuition fees, are seen as revenue generators for universities, who more directly influence the shape of accounting curricula.

Professional Accounting Bodies: The third group who exert significant influence over the accounting curricula is the professional accounting bodies. Australian universities have the option of applying for accreditation from the professional accounting bodies for their accounting courses. "Accreditation by the professional Australian accounting bodies gives graduates from an accredited program particular advantages over graduates from non-accredited programs" (Lightbody, 2010b, p. 30). This means they also "play an important role through their accreditation requirements and review processes in setting the basic standard for university curriculum" (Subramaniam, 2003, p. 526). It is to the significant (commercial) advantage of universities to attain such accreditation to offer to their accounting students.

The main Australian bodies, CPAA and CAANZ, see the primary purpose of their accreditation processes as giving assurance to the "quality of educational programs, their providers and to promote improvements in accounting education quality"(CPA Australia & Institute of Chartered Accountants in Australia, 2012, p. 4), including ensuring that non-technical skills are incorporated into the programs. Taking a stronger position on behalf of the then ICAA (now CAANZ), Farrow promotes the professional bodies, not universities having the role of, "…working closely with academia and employers, to provide quality education that equips professional accountants with the skills needed for the workplace of the future" (Farrow, 2012a, p. 45). The concept of broader skills is also the position of the ACCA, who advocate the accounting curricula draw from a more holistic understanding of organisations (like ethics and professional values) (Cooper & Walsh, 2012).

This power associated with the accreditation process is not to be underestimated. It serves as an 'attractor for students' (Willcoxson, Wynder, & Laing, 2010, p. 68) and, as Bellamy (1999) points out, the professional bodies "maintain control over the content of university-based accounting courses by accrediting them for membership admission purposes", and that the "associations are in a very powerful position to enforce these changes [to curricula]; threatening to withdraw accreditation from departments that do not comply" (p. 151 and 290). This powerful position is not isolated to Australia, with New Zealand (Low, Samkin, & Liu, 2013), the UK (Annisette & Kirkham, 2007) and USA (Churchman & Woodhouse, 1999) experiencing similar.

However not everyone is of the view that such power is necessarily a positive thing. Churchman and Woodhouse (1999) cite a survey by the Association of Independent Colleges and Universities of Massachusetts (AICUM) in which their opinion is that professional accreditation:

> …often provides ill-informed, biased, narrow, self-interested or unrealistic judgements and requests. Confusing their role in assurance of quality and provision of advice with the power to specify how a programme should develop, agencies may interfere with an institution's need to manage philosophy, curricula, people and funds coherently. (Dill, 1998 as cited in Churchman & Woodhouse, 1999, p. 214)

In an extreme example of this, the South African Institute of Chartered Accountants (SAICA) also provides significant funding for the tertiary accounting program, and which de Villiers and Venter (2010) comment that "if left unchecked, this form of influence can result in the profession's completely dominating the education scene, leaving accounting departments unable to fulfil their academic role in society" (de Villiers & Venter, 2010, p. 19). While the Australian professional accounting bodies do not dominate as much as in the South African context, Pan and Perera (2012, p. 93) still caution that there may be, "no room in the program to include anything else" where universities focus too heavily on satisfying the various accreditation guidelines. Hancock et al (2009) however suggests that even with this power through the accreditation process, the professional accounting bodies have not been able to implement curricula where graduates attain other attributes, e.g. communication skills.

But perhaps amidst the to and fro of responsibility (power) for curricula, Kavanagh and Drennan (2007) provide a more balanced perspective, "to this end the role of the profession is to specify and communicate the skills and knowledge needed to be an accomplished practitioner and the responsibility for curriculum development and appropriate teaching methods rest primarily with the academic community" (p. 6).

The Australian professional accounting bodies then, whilst having a degree of influence (or power) through the accreditation process of accounting degrees, appear to date to have worked with academia on the shape of the accounting curricula without being overly prescriptive.

Employers: Finally, it is employers whose voices are 'influential' (Daff et al., 2012, p. 641) who typically express what it is they seek in new appointees through desirable graduate attributes. Perhaps, not surprisingly, the views of academics and employers differ on what is best included in accounting curricula (see for example the various studies found in Naidoo et al., 2012, p. 9 which highlight this).

The issue for academics is that employers ideas of graduate attributes are a fluid concept with expectations constantly changing. As G. Jones and Abraham (2007) expressed in their paper, "the literature demonstrates that there is an expansion in the roles undertaken by practising accountants and that the skills needed to meet these changes have resulted in additional proficiencies being required by accounting graduates" (p. 29). As an example of this Kavanagh and Drennan (2008) noted that:

> With regard to employers, they are expecting graduates entering the profession to have as the top three skills analytical/problem solving skills, a level of business awareness or real life experience and basic accounting skills. Employers also expect oral communication skills, ethical awareness and professional skills, teamwork, written communication and an understanding of the interdisciplinary nature of business. (p. 295 – 296).

Again, Kavanagh, Hancock, Howieson, et al. (2010) confirmed that "in general, the expectation would seem to be that universities should be able to develop both technical and non-technical skills to make students 'work-ready' upon graduation" (p. 21). This would indicate the complete development of the student is falling on the academics, with a fluid or dynamic set of desired outcomes.

Adding to the already extensive list of desired graduate attributes, Hancock et al (2009) in their survey of stakeholders (predominantly accounting firms), identified additional skills on the wish list as follows, "the skills stakeholders most frequently referred to, in order of frequency, were communication and presentation, teamwork, good interpersonal skills, self-management, initiative and enterprise, problem solving, technological competence, and planning and organising skills" (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009, p. 33). Subsequent studies and authors have confirmed these attributes as significant (Bui & Porter, 2010; Tempone et al., 2012).

Howieson (2003) distils what it is employers are specifically seeking by identifying from frequent complaints by some sectors that universities do not produce graduates who are able to immediately generate revenue. This is supported by Kavanagh and Drennan's study (2007) which found employers claimed accounting graduates needed additional training before they were "fully functional" (p. 18). Henderson (1996) was an early observer of this expectation stating that "universities do not produce what the market wants" (p. 17). However Gray and Collison (2002) from the UK perspective, provocatively posit that graduates, while lacking many desired skills, have just enough basic technical skills to be gainfully employed, highlighting that there is tension surrounding this issue.

In surveying AUAAs, Capellatto (2010) related that many academics are similarly aware of this gap between what is desired by employers, and what is "realistically deliverable" (p.24). The phrase "realistically deliverable" is important in this context, as evidenced in an earlier study by Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal (2009) in which they identify it is "a significant challenge for accounting educators in finding space in an already crowded accounting curriculum" (p. 48).

In further looking at the impact employers have on curricula, it important to note that "ultimately it is not the role of universities alone to develop and embed all the non-technical skills demanded by employers" (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009, p. 258), the implication being the employers and professional bodies bear some responsibility as well. What is important is that "the connection between universities and the business world needs to be strengthened" (Pan & Perera, 2012, p. 105).

This preceding section has reviewed who influences the form of the accounting curricula. While AUAAs have responsibility to prepare and deliver the curricula, it is also the students, professional accounting bodies, and employers who have significant input and even power to control the shape of the curricula. This directs the current study to consider if AUAAs see this as a significant issue for them. Now that the form of the accounting curricula has been examined, the following component of the literature review reports on the changes in the curricula that have been called for by recent researchers.

The need for curricula to change

The system of bookkeeping in common use by businesses all over the world, and known as double-entry accounting, has been an integral part of the business environment since at least the 14th century and has remained remarkably unchanged in its basic tenets (Gleeson-White, 2011). However in recent times the business environment has undergone rapid and remarkable change with criticism that accounting education has not kept pace. For example:

> Accounting education continues to be delivered the way it has been for the past 20-30 years. Yet accounting practice has changed dramatically to meet the new market-based demands brought on by changes in business, that is, B2B, e-commerce, global competition and interaction, and "Web-speed" decision making. (Russell et al., 2000, p. 6)

There have been calls for accounting educators to "anticipate the expected shift in accountants skills and develop courses and teaching methods that are far more interdisciplinary and analytical in their orientation" (Howieson, 2003, p. 69). Notably, two major recent reviews into accounting education in the US called attention to this issue. For example, the first recommendation of the 2008 'Final Report of the Advisory Committee on the Auditing Profession to the US Department of the Treasury' is:

> Recommendation 1. Implement market-driven, dynamic curricula and content for accounting students that continuously evolve to meet the needs of the auditing profession and help prepare new entrants to the profession to perform high quality audits…
>
> …(b) Reflect real world changes in the business environment more rapidly in teaching materials.
>
> …(c) Require that schools build into accounting curricula current market developments.
>
> A common theme of our first set of recommendations is that accounting curricula should reflect recent developments, including globalisation and evolving market factors. (Levitt & Nicolaisen, 2008, pp. VI:6-7)

Similarly, the 2012 Pathways Commission acknowledged that:

> A new generation of students who are more at home with technology has arrived. They need learning experiences connected to core concepts in accounting and emerging questions from practice and scholarship, preparing them to bring new understanding to bear on critical questions and problems of accounting thought and practice. (Behn et al., 2012b, p. 36)

These two reports emphasise the importance of ensuring an accounting curricula that keeps pace with a constantly evolving business environment. The Pathways Commission further advocated that all academic accounting programs should have a connection to the accounting profession which can be used to "keep undergraduate and graduate curricula and pedagogy relevant and dynamic" (ibid. 2012b, p. 71).

Within the Australian context, the Centre for Accounting, Governance and Sustainability at the University of South Australia, in conjunction with the then ICAA (now CAANZ), coordinated a forum in 2010 on 'The Future of Academic Accounting in Australia' resulting in a publication, 'Accounting education at a crossroad in 2010' (E. Evans et al., 2010). The intention of this forum was to, "… encourage an exchange of views about current and future accounting curricula design" (Burritt et al., 2010, p. 11). Issues raised that impacted on curricula design included the changing nature of university education to be less tightly prescribed, the globalisation of business, and the need for a more rounded education. Thambar (2012) also comments on the new business environment which requires, "educators in universities and professional accounting bodies to develop new courses and modes of delivery to support the accounting professionals in the modern finance function" (Thambar, 2012, p. 71).

The preceding section has shown that the changing business environment requires accounting education to keep pace and incorporate into its programs current technology, practices, and global perspectives, and how this affects the AUAAs will be noted in the next section.

Implications for accounting academics

As has been demonstrated so far in this review of literature, the accounting curricula in Australian universities faces a lot of pressure from a range of stakeholders and sources, including a dynamic and rapidly evolving business environment. AUAAs face the dual challenge of not only personally staying current with all of these demands, technologies and competencies, but also then required to develop and implement them into an already overcrowded curricula (Fouché, 2013; O'Connell et al., 2015; Oliver et al., 2011; Thambar, 2012). The consequences of AUAAs not keeping pace with such changes are quite significant, "I believe that by settling for less than truly innovative curricula reform we will accelerate the possibility that we marginalize ourselves as educators and ultimately diminish our influence on the professional practice of accounting" (Diamond, 2005, p. 358).

Hancock et al (2009) however, acknowledge that responsibility for such changes is not the sole responsibility of the AUAAs, "this requires change within universities as the development and embedding

of non-technical skills needs resources to support staff training and assistance from staff with expertise in communication and learning skills" (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009, pp. 257-258). This view that AUAAs do not have sole responsibility for changing the accounting curricula was supported subsequently by Bui and Porter (2010, p. 45) who listed a range of institutional factors that constrain educators.

While other studies have examined various influences on accounting curricula from a range of perspectives (Albrecht & Sack, 2000; de Lange et al., 2006; Fouché, 2013; Kavanagh & Drennan, 2008), and what it means *for* AUAAs (Cappelletto, 2010; J. Guthrie et al., 2013; Kavanagh & Drennan, 2007; Oliver et al., 2011; Pop-Vasileva et al., 2013), this proposed study will examine what it means *to* AUAAs. The distinction between this study and others to date is that rather than extrapolating from the studies what AUAAs should do, we will hear the voice of AUAAs as to how they feel about these forces of change and the implications for them.

This section 2.3.1 has looked at curricula – what it is that the academics teach, and the how and why it is shaped and formed, and the possible implications for them. It has also outlined how this study will be distinctive from other studies by giving voice to the AUAAs experience and feelings of these changes. Through reviewing the literature, the author was able to refine the focus of the study to include the entire lived experience of AUAAs, rather than disparate parts. Section 2.3.2 that follows looks at how the AUAAs teach – including delivery methods and the casualisation of the workforce.

2.3.2. How Academics Teach

Students learn via different methods, teaching being only one way (Eskola, 2011, p. 79). The influence of the teacher themselves plays a significant role, as identified by Russell et al. (2000) who found that, for accounting students, "the most critical element in a student's successful classroom experience is an inspiring professor" (p. 9). Supporting this, Jackling and Calero (2006) note that "…accounting educators at the first year level have an important role to play" (p, 434). And in a study of an accounting program in a New Zealand university, interviewees informed Bui and Porter that the two key shortcomings of educators are "…deficient teaching skills and a lack of passion for, and apparent interest in, the subject matter" (Bui & Porter, 2010, pp. 45-46). This may be in response to a "dry" accounting curricula, as noted by McGowan (2012) who observed that "…many students found the course relevant to their program dull, thus, reducing their engagement with the course materials, activities, assessment tasks, and their peers" (p, 1098). This highlights that the traditional teaching methods used by accounting educators are neither effective (Fouché, 2013, p. 146), adequate or suitable for accounting (Zraa et al., 2011, pp. 7,16). In this section, the issue of how AUAAs teaches will be considered, specifically looking at the issues with delivery methods, alternatives like online learning and work integrated learning (WIL) and the casualisation of the workforce.

Delivery methods

Accounting educators perceive that university administrations fail to appropriately recognise and reward teaching (Bexley et al., 2011) and give priority to research over teaching (Behn et al., 2012b), which may not provide incentives for AUAAs to invest significantly in developing adaptive or flexible teaching. Howieson mused whether requesting changes to teaching may be perceived by AUAA as "…threatening a change to their underlying knowledge/research base and interests" (Howieson, 2003, p. 94). Yet the need is for AUAAs to be a "change agent" rather than a "change resistor" (Parker, 2001, p. 447), and to keep up with the changing environments of the accounting academic (Behn et al., 2012b, p. 78). In particular, students now "…expect that higher education providers will accommodate pressures outside of study, such as paid employment and meeting family responsibilities, through the flexible delivery of teaching, services and advice" (Bradley et al., 2008, p. 71). The introduction of online learning into the delivery of accounting courses is an option for giving greater flexibility.

The use of technology for online learning is seen as a "…new era emerging" (J. Guthrie et al., 2013, p. 19). This 'new era' brings with it a number of opportunities that, according to J. Guthrie et al. (2013, p. 19) include:

- greater opportunities for wider collaboration;
- interactive case studies;
- opening courses to geographically, socially and economically disadvantaged persons, hence giving a more diverse range of students;
- anytime anywhere education; and
- real-time dissemination of research.

However, the typical AUAA has not necessarily embraced the use of new technology in their teaching, with the cost to develop and transition seen as significant by academics in terms of adding to their workload and taking significant time for training and development (Gamage & Mininberg, 2003; Subramaniam, 2003). Academics are also concerned that not being able to watch students reactions in class makes it harder to 'read' the attentiveness of students and their ability to grasp what is taught (Gamage & Mininberg, 2003).

There is also apprehension that accounting students will not develop all the graduate capabilities in a purely online context (M. Freeman & Hancock, 2013), and an earlier study found that only 50% of surveyed accounting educators believed adopting online teaching methods will be quite helpful for student learning (Subramaniam, 2003). Another study identified a concern about the loss of social interaction and spontaneity as having a significant detrimental effect of online learning (Howieson, 2003), and in their extensive review of the literature, Gamage and Mininberg (2003) found similar concerns, noting:

> Sitting in front of a machine and controlling everything in your world has frightening implications for how individuals relate to each other and understand and manage interpersonal relations, group dynamics and power. (p. 194)

However, in the decade that followed these statements a 'middle ground' position seems to have evolved with support growing for an amalgam of both online and classroom based approaches. For example, Lytle proposed in 2012 that "…hybrid learning, which combines online education with in-class instruction, and "individualized, just-in-time learning approaches" will be much more common by the year 2020." (Lytle, 2012). Supporting this view, M. Freeman and Hancock (2013) submitted that:

> What is more likely to happen is academics will judiciously incorporate technology-enabled learning into a blended or hybrid learning environment. We posit that pursuing the right blend will not only help improve student-learning gains but make for more enjoyable teaching. (p. 90)

A significant innovation to teaching based on innovate technology has been Massive Open Online Courses (MOOCs), where universities provide free access for anyone to online classes and lectures. This provides people with the opportunity to experience a university subject (often at institutions they could not otherwise attend) (Coaldrake & Stedman, 2013). A fee is usually only charged if the student wishes to have a grade issued for the course. MOOCs have "…taken education by storm…[m]illions of students from around the globe have enrolled; thousands of courses have been offered; hundreds of universities have lined up to participate" (Christensen et al., 2013, p. 2), and it may be envisaged in the future that accounting will follow this trend.

Notwithstanding this phenomena, the MOOC is still only a single course and (for the moment) not an entire degree (M. Freeman & Hancock, 2013). It would be a much greater undertaking to provide an entire degree via this approach (Coaldrake & Stedman, 2013), and (in Australia at least), "…very few accounting departments have the people, technological infrastructure and available cash to invest in launching their own MOOCs" (M. Freeman & Hancock, 2013, p. 97). The experience of one MOOC provider (Udacity) has also found that existing academic staff have not adjusted well and "…that those with the least classroom experience appeared to adjust more readily to the online format" (Young, 2012). Critics of MOOCS also suggest that for the short term MOOCs:

> …will have only a limited impact on the traditional undergraduate accounting market in Australia and New Zealand, because the current on-campus experience provides students with services, resources and experiences that are effective and cheaper than what is available from other means. (M. Freeman & Hancock, 2013, p. 97)

What is on the horizon however, is that the technology associated with MOOCs will most likely lead to new ways for universities and academics to both interact with students and use resources, (Coaldrake & Stedman, 2013), potentially meaning the actual delivery of course content will shift to accredited providers, with universities only providing assessments and certification for students (S. Lambert & Carter, 2013).

This section has highlighted that the traditional delivery methods of the AUAAs are facing pressure for change, and in particular to move to online technologies, including MOOCs. These are not without their own challenges, which add to the tensions for AUAAs. The next section looks at another approach to teaching, known as Work Integrated Learning (WIL).

Work integrated learning (WIL)

In his PhD thesis on situated learning (another term for WIL) in accountancy Stanley (2010) diagnoses accountancy as a profession, built on a community of practice (p. 100), with transmission "…still the dominant mode of teaching accountancy" (p. 46) even though this "…transfer of knowledge is not working" (p. 52). Identifying this issue led Stanley to exploring ways to bridge the gap between education and work, and in particular the concept of situated learning. Work integrated learning (WIL) has had different names like situated learning (Stanley, 2010), "…internship, co-operative education, experiential learning and action learning" (Leong & Kavanagh, 2013). D. Jackson (2013) notes that this includes "…work placements, internships and practicum; project-based learning; and service learning" (p. 99). Leong and Kavanagh (2013) build on these definitions and types of WIL as follows:

> WIL is learning by doing and is designed to help students to develop a better understanding of their future career path, personal and professional direction, extend their knowledge of the world of work and range of employment opportunities. It is a partnership arrangement among students, educational institutions and host organizations with designated responsibilities for each party. It gives students opportunities to apply the theories being learnt in the academic classroom in an actual workplace. (p. 3)

Common amongst these explanations and examples of WIL is the theme of integrating theory and practice, which is a significant factor in the use of WIL in teaching accounting at the tertiary level. From the perspective of the student, this greatly assists in their learning (Eskola, 2011; D. Jackson, 2013, 2016; Simmons, Williams, Sher, & Levett-Jones, 2012; Stanley, 2010). WIL has also been found to assist students in exploring and affirming their career choice (Cord, Bowrey, & Clements, 2010; Patrick et al., 2008; Stanley, 2010). Importantly, there has been significant research into how WIL enhances the graduate attributes for students, both profession specific and more generic (Abeysekera, 2006; Beard, 2007; Beard & Humphrey, 2014; Cord, Sykes, & Clements, 2011; Freudenberg et al., 2011). Moreover, perhaps foremost in the mind of the student is the prospect of employability, and WIL has been found to enhance the employability of graduates (Beard & Humphrey, 2014; Bradley et al., 2008; Eskola, 2011; D. Jackson, 2013; Paisey & Paisey, 2010).

Students are not the only beneficiaries of WIL programs, with the universities themselves potentially gaining much. A positive correlation between implementing WIL and experiencing positive student satisfaction as a consequence has been found in studies conducted by Freudenberg et al. (2011), Paisey and Paisey (2010) and Patrick et al. (2008) for example. The faculty also benefit through potentially enhancing their reputation through developing links with industry (Abeysekera, 2006; Beard, 2007) and

challenging them with current industry practices (Abeysekera, 2006). These factors, as well as those which benefit the students, can provide the university with a handy competitive advantage in a very competitive market place (Bokor, 2014; Cord & Clements, 2010), suggesting WIL can be an important component in university courses.

Other stakeholders to also benefit from WIL include accounting employers/practitioners through enhancing their community image, and who can gain an advantage by previewing potential employees, which can improve selection and increase employee performance, retention and loyalty (Beard & Humphrey, 2014, pp. 564-566). The accounting professional bodies also stand to gain from WIL "…by having well-trained accounting professionals, membership drive, and enhancing their professional strength due to greater membership and image" (Abeysekera, 2006, p. 26).

Even with such benefits and potential advantages to adopting a WIL approach, challenges still exist in implementing them. One such challenge is the reluctance of faculty to "…take on the role of a master or mentor in the master/apprentice or mentor/mentee paradigm" (Stanley, 2010, p. 99), which is important in guiding students through a WIL program. Another more complex challenge comes from the various stakeholders in the process (e.g., students, universities, faculty, employers, professional bodies). Previously, in section 2.3.1, where this challenge was explored in relation to control of curricula design, the issue revolved around whose interests, views, and objectives were paramount and would most influence the design of accounting curricula. As highlighted in section 2.3.1, there are multiple and largely competing views on this, and implementing a WIL program encounters the same challenges with tensions arising "…from the tendency of stakeholders to have different motivations, objectives and understanding of the intended purpose of WIL" (Patrick et al., 2008, p. 17). Patrick et al (2008) further identify other major challenges for WIL, which include issues of equity and access (e.g. international students, regional and remote students), ensuring consistent quality of the placement experience, and adequate resourcing for the WIL program.

Even with challenges, there are advocates for a WIL program to be a componenet of a university accounting program, with Freudenberg et al. (2011) noting "…the evidence supports the potential of such WIL activities to add significant professional substance to accounting education" (p. 90). Leong and Kavanagh (2013, p. 3) emphasise that WIL is an opportunity to apply the theory of the classroom into actual workplaces, and D. Jackson (2013, p. 99) highlights it not only enhances the professional practice of students, but also develops them into work-ready graduates. This brings about a subtle shift in emphasis for AUAAs – noting that it is not so much about teaching, but more about learning (Stanley, 2010, p. 73), meaning the traditional teaching methods of AUAAs are replaced by methods which facilitate student learning.

This section has reviewed WIL as a method for learning within a tertiary accounting program. It takes various forms, and yields benefits to students, universities, employers and professional bodies. Despite

some challenges in implementing WIL, the evidence supports it as a significant contributor in an accounting program. The next section will consider the casualisation of the academic workforce, and the impact that has on how academics teach.

The casualisation of the workforce

As noted in section 2.2.1 earlier in this chapter, one of the by-products of the corporatisation of universities has been the casualisation of the academic workforce. That is, there has been a substantial increase in the number of casual academics employed within universities. A casual academic, is defined by Percy et al. (2008) as "sessional teachers including any higher education instructors not in tenured or permanent positions, and employed on an hourly or honorary basis" (p. 4). Casuals are also referred to as 'sessional' (Coates, Dobson, Goedegebuure, et al., 2009) and on occasion as a 'conjoint' or 'adjunct' (Nadolny & Ryan, 2013).

The extent of the use of casual academics in the Australian university sector is very significant (Bexley et al., 2011) and it was noted in the Bradley report into higher education in Australia that Australian universities are "highly dependent on a casual workforce" (Bradley et al., 2008, p. 22). Estimates report that 50% of all teaching is by casual staff (Percy et al., 2008), and more than 50% of all undergraduate teaching in Australian universities (National Tertiary Education Union, 2012). More recently, McCarthy, Song, and Jayasuriya (2017) have asserted that casualisation has moved so far within Australian universities that "the majority of teaching [is] now conducted by casual staff" (p. 1023). While the focus of this study is on the Australian context, Vajoczki, Fenton, Menard, and Pollon (2011) note that casualisation of academic staff is an international issue, with Ontario, Canada, UK and the US experiencing similar levels of casualisation in the university sector as Australia. As a part of the university, the discipline of accounting has similarly experienced the casualisation of its academic workforce. Both J. Guthrie and Parker (2014) and Ekanayake and Jackling (2014) report that it is typical within the university accounting departments that the academic staff is now highly casualised.

Casual staff are not a new phenomenon within universities, and traditionally were considered to be "academic apprentices" (Nadolny & Ryan, 2013, p. 2), but in more recent times have been used to introduce cost-savings and flexibility into the university staffing process (Lama & Joullié, 2015; Nadolny & Ryan, 2013; Norton & Cakitaki, 2016). There are also positive aspects of casualisation which include providing good links to practitioners who may teach in addition to their other roles, which brings expertise in and currency of business practices into the accounting program (Norton & Cakitaki, 2016; Ryan, 2010). Also, May, Strachan, and Peetz (2013) note that casual staff are amongst the most highly qualified.

However, this concept has come under criticism of late as casual staff are instead considered to be a "separate workforce rather than a 'training ground' for future academic staff" (May et al., 2013, p. 19).

The casual academic workforce also includes people who see their casual teaching as an extension of their professional lives (Coates, Dobson, Goedegebuure, et al., 2009), who simply enjoy the different environment and challenge. Casuals do provide a level of flexibility for university managers when considering their academic labour force requirements for expanding enrolment numbers and uncertain revenues (Lama & Joullié, 2015; Nadolny & Ryan, 2013). As such, university administration are also able to use casualisation as a significant cost-saving measure for the sustainability of the university (Lama & Joullié, 2015; Probert, 2015). It is reported by May et al. (2013) and Norton and Cakitaki (2016) that paying casuals an hourly rate of pay for just the time they are involved in face-to-face teaching during teaching periods only, is significantly less expensive than a full-time tenured academic over a full calendar year, which amounts to a substantial cost-saving to the university. The Productivity Commission (2017) explores the issue of casual staff in Australian higher education, and noted that 75% of such casual staff are classified below the 'lecturer' level for academics (typically 'associate lecturer' or 'tutor'), which apart from being the most junior academic levels, also correlates with the lowest remuneration levels.

Reports document that a casual academic staff experience a range of issues as a result of their casual status in the workforce, including the lack of respect and standing experienced by the casual staff who feel marginalised, isolated, excluded and are reminded they are the most junior of the academic rankings (Nadolny & Ryan, 2013; Norton & Cakitaki, 2016; Ryan et al., 2013). In a study of casual academic staff, the National Tertiary Education Union (2012) found that the majority of casual staff do not have the resources required for them to do their jobs properly. Nadolny and Ryan (2013) also report that casuals are aware there is usually no career path for them (or even career advice), and note:

> …university management's clumsy, insensitive handling of its adjunct workforce downgrades genuine vocational aspirations to 'non-vocational' status, thus sowing seeds of discontent for dedicated, qualified casual academics who desire a career. (p. 13)

Following the same theme, Hil (2015) reports it is difficult for casuals to advance to tenured positions, and details instances where casuals were referred to "as 'fodder', 'disposable' and 'invisible employees' caught up in a 'precarious' and 'fragmented' academic workforce" (p. 139 – 140).

Apart from the impact on the casual academic themselves, there are also other consequences from the growth in the casualisation of Australian university academic staff. Ryan et al. (2013) refer to the "bifurcated" workforce that has evolved, comprising the secure tenured staff who enjoy resourcing and a regulated labour market, and the temporary casual staff who have only minimum regulation for their protections (p. 163). They also draw a comparison with "construction sites and supermarkets with day and casual labour; short-term and insecure hires; seasonal and monthly fluctuations in demand; and a 'floating pool' of contingent labour located on the boundaries of universities" (p. 163).

Another impact of casualisation found is the potential for a reduction in the academic freedom typically associated with being an academic. Kimber (2003) correlates the lack of employment security of the

casual academic with a potential inhibition to "analyse, critique and speak out" (p. 89), an idea supported by McCarthy et al. (2017), who assert that "casualisation has undermined not just tenure but the nature of all academic work and even academic freedom" (p.1023).

Two important impacts of casualisation are the potential degradation of the quality of university education and the added workload to the existing tenured staff. Several studies report that due to the poor selection process, lack of professional development opportunities, and poor performance management processes for casuals, there will be a consequent flow-on effect to the quality of the teaching (Lama & Joullié, 2015; Probert, 2015; Ryan et al., 2013; Steenkamp & Roberts, 2017). The risk to quality was noted by Coates, Dobson, Goedegebuure, et al. (2009), where "the universities' main business is handled by its least-connected workforce segment, a lot could be at stake" (p. 53). This sentiment is reinforced by the Productivity Commission (2017), where they record "it seems likely that a system where a significant share of the teaching is provided by junior staff with limited long-term teaching interest will not generate the best educational outcomes for students" (p.14). There is also risk to academic integrity that in trying to secure tenure as an academic, there is a significant risk casual staff may inflate grades and pass rates to attain higher student evaluation scores and passing rates, with Lama and Joullié (2015) reporting that 40% of casual academics in their study admitted to such practices (p. 4).

The increased workload to tenured staff as a consequence of the growing casualised academic workforce (Kimber, 2003) arises from the added pressure to coordinate this labour segment (Coates, Dobson, Goedegebuure, et al., 2009). While the large numbers of casual staff may collapse into only a small number of full-time equivalents (FTE) of tenured staff, there remains a growing supervisory and coordination load that the permanent staff must undertake, impacting on their own workloads (Percy et al., 2008). AUAAs experience similar workload pressures from the increased casualisation in the accounting departments, as noted by Cappelletto (2010) and Wright and Chalmers (2010).

Casualisation, despite the potential for negative impacts as noted immediately above, appears likely to remain an integral part of the Australian university framework (Norton & Cakitaki, 2016), and within the accounting discipline, J. Guthrie et al. (2014) also note that being an AUAA in Australia is a casualised career structure. The question asked within this framework is whether accounting can survive such a delivery model (McGowan & Potter, 2008; Parker, 2010). Coates and Goedegebuure (2012) propose that it is possible, putting forward a potential strategy to recognise the current state and develop a way forward.

This section has reviewed the casualisation of the academic workforce in Australian universities, and the potential impacts as a consequence. Casualisation is an entrenched part of the Australian university, and the challenge is for AUAAs to develop strategies to adapt. It formed part of the section on how academics teach, which also included a consideration of delivery methods, and work integrated learning.

Implications for accounting academics

AUAAs are a smaller component of the larger academic community. As such, they are subject to largely the same issues and pressures as the general academic workforce, and are not immune from changes to the way of academia. The previous sections have noted a number of these changes in relation to how academics teach and the literature supports that the AUAAs experience mirrors this. There is significant pressure on university administrations to introduce cost efficiencies, and consequently university managers are looking for less expensive delivery methods and greater use of casual academics. However, as noted above, there are still costs associated with the resourcing, developing and managing of these initiatives. For example, online teaching requires significant investment in technology and labour to redevelop existing courses into appropriate formats and maintain their currency. Similarly, there are additional workload allocations required for engaging in WIL activities and coordinating the growing casual academic workforce.

In an increasingly technology-driven environment, where student learning preferences are changing and student consumer sovereignty is a determining factor in course design, adaptation and change becomes increasingly important. With respect to delivery methods, AUAAs will need to integrate new technology options and approaches to learning. The challenge for AUAAs is to do so within a balanced workload model.

As WIL becomes more important in the university accounting program for students wanting enhanced employability opportunities, AUAAs are faced with new challenges to incorporate WIL opportunities into the curricula and their workload. However, WIL also provides opportunity for AUAAs to engage with industry on a regular basis ensuring content is relevant and current, and to collaborate in research and consulting. In envisaging the future, Coaldrake and Stedman (2013) propose that the future of university education is, "to be determined by what students want and need" (p. 150) as opposed to academics and entrepreneurs.

Tenured AUAAs are only one part of the academic workforce, which now includes a significant casual academic workforce. Tenured AUAAs are now becoming de facto managers of the casualised academic workforce, increasingly required to recruit, induct and performance manage them, a role traditionally handled by university human resources departments when such positions were tenured. Additionally, by virtue of them being the fulltime academic with responsibility for the administration of accounting courses, the tenured AUAA is becoming the guardian of quality issues associated with the delivery of university accounting education, including academic integrity issues. Such additional responsibilities, as noted by Orrell (2011) challenge "the concept of what should count as academic work, what is counted in staff workload calculations, and in promotion, recognition and reward systems" (p. 19). This also adds increasing pressures on the AUAAs teaching and research components of their workload.

As a consequence of the above pressures AUAAs needs to understand the changing context in which they now work, and adapt accordingly. The next section will consider this as it looks at how academics are managed, exploring the issues of workload, career paths and the recruitment and supply of AUAAs.

2.3.3. How Academics are Managed

As the Australian university sector responds to reforms and change the traditional academic work life has also changed (Bexley, Arkoudis, & James, 2013). Academic job satisfaction has been noted to be in decline (Bentley et al., 2012) and issues such as workload and career pathways (including promotion criteria) are central to this (Cappelletto, 2010; Goldingay, Lamaro Haintz, Ryan, Hitch, & Macfarlane, 2017). Potential shortages of academics for Australian universities are looming as the Australian academic workforce ages and universities compete with firms and public sector entities for research graduates (Southwell, 2012), including doctorally qualified accounting academics (Schneider & Sheikh, 2012). Within this context of change and transition, this section will consider the issue of how AUAAs are managed, in particular looking at workloads, career prospects and recruitment and supply.

Workloads

In considering the workload allocation of academics (and, by extension, AUAAs), the most common allocation is "40 per cent teaching, 40 per cent research, and 20 per cent service or administration (40:40:20)" (Vajoczki et al., 2011, p. 7). However, this traditional model has been challenged as becoming untenable (Bentley et al., 2012), with Probert (2014) noting there are "…increasingly unrealistic expectations about what academics should contribute" (p. 8). In a comprehensive study involving responses from more than 5000 Australian university academics, Bexley et al. (2011) reported that less than one third of the academics felt their workloads were manageable, and just under one half indicated their workloads were unmanageable. Further reporting the findings from that study, Bexley et al. (2013) detailed that "…very few academics believed they could adequately balance the teaching/research/administration roles to the level that seems to be expected within their universities" (p. 396), highlighting that the workload issue is prominent for most Australian academics. Specifically within the accounting discipline, Parker (2011) notes there "…has come a generally dramatic increase in workload levels afflicting academics" (p. 444) which confirms AUAAs also experience workload related issues.

The issues affecting the academic workload varies, however, there are some major contributors to the increasing pressure, which will be reviewed in the section that follows. The increased workload manifests itself through increased hours, typically unpaid overtime, more tasks and fewer resources (Becher & Trowler, 2001; Freudenberg & Samarkovski, 2014). Within the accounting discipline, the pressure on workload broadly stems from competing demands on AUAAs through increases in teaching and teaching-related administration (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Parker, 2005; Subramaniam, 2003). These demands are noted in four main areas:

- research requirements;
- university administrative requirements;
- new teaching methodologies; and
- international students.

AUAAs, like all academics in Australia, as a consequence of university administrations adjusting teaching expectations, and focussing more on research that is either income generating or reputation building, have seen increased pressure on their workload (Lightbody, 2010a; Ryan et al., 2008; Subramaniam, 2003; Vesty et al., 2016).

In a climate of declining public funding university administrations are focussed on activities that generate income or reduce cost pressures (Subramaniam, 2003). From this comes policies of increased staff-student ratios, lower quality of student intakes (Ryan et al., 2008; Subramaniam, 2003), and "…university and government administrative demands for more detailed and invasive control and reporting systems " (Parker, 2001, p. 444), which require more time from AUAAs and adds pressure to their workloads. In considering new teaching methodologies, of particular relevance to the workload issues of the academics is the push for increased online and blended learning teaching. Reporting on the results of an Australian Learning and Teaching Council (ALTC) funded project into e-teaching, Tynan, Ryan, Hinton, and Lamont-Mills (2012) dispelled the misconception that online and blended teaching methods would decrease the teaching workload of academics. In contrast to that concept, Tynan, Ryan, and Lamont-Mills (2015) concluded that:

> …unsurprisingly, that workload associated with online and blended teaching is ill-defined by existing WAMs [workload allocation models], and that the numbers and nature of tasks associated with online and blended teaching are poorly understood by management, union negotiating bodies, and staff themselves. (p. 7)

Further to this, Tynan et al. (2015) also concluded that these "…new teaching tools and pedagogies have increased both the number and type of teaching tasks undertaken by staff, with a consequent increase in their work hours" (p.10). This suggests that without adjustment in other components of the traditional 40:40:20 workload allocation model, these increases will add more hours for the academic to work unpaid overtime in order to accomplish those tasks assigned to them.

The Bradley review of Australian higher education (Bradley et al., 2008) noted that international students require additional assistance, typically in the form of, "the integration of English-language tuition into the curricula to ensure they develop and maintain high levels of English-language competence" (p. 103). Due to the large influx of these international students, teaching loads have increased with larger class sizes and administrative workloads (Bentley et al., 2012; Hancock, Marriott, & Duff, 2015; Parker, 2011; Pop-Vasileva et al., 2014; Vesty et al., 2016). As noted earlier in section 2.2.1, accounting has been one of the disciplines that has experienced the most significant growth in international students, and with this growth, the consequent issues as noted by Leung (2014), which includes, "…low levels of English competency, fail rates, adjustments of teaching methodologies to ensure accessibility by international students" (p. 56). Leung (2014) provides a context of the international students' impact on AUAAs in her comprehensive overview of international students in the Australian university sector:

> …the time spent on coaching, re-explaining, managing appeals due to different cultural expectations of international students often means that these activities take longer time than expected. Accounting schools with very large cohorts of international students often have more than three times the volume of transactions due to a lack of understanding of university practices, language competency, expectations and a different approach to learning. (p. 58)

In this context, AUAAs are certainly experiencing a pressure on their workloads and work commitments. Bradley et al. (2008) note there is a limit to how far such measures can go (e.g., staff-to-student ratios) before there is damage to student outcomes, and further expressed the view that such a limit had already been reached (p. 71). Potential ways to address these issues are suggestions the academic just needs to work hard, and "…make the hard work as efficient as possible so that it does not consume your entire life" (Hermanson, 2008, p. 64). Considering the university perspective is the recommendation that "…university management should provide a more reasonable and balanced academic workload, which would motivate academics but not overburden them" (Pop-Vasileva et al., 2011, p. 427). Another proposition is to recognise the new paradigm of academia where the traditional 40:40:20 workload allocation model (Bentley et al., 2012; PricewaterhouseCoopers, 2016; Probert, 2013; Vajoczki et al., 2011) may no longer be relevant, and to instead consider options that vary these arbitrary expectations in favour of more appropriate ones that reflect a new reality of academia (Coates & Goedegebuure, 2010; PricewaterhouseCoopers, 2016).

This section has considered the workload allocation issues of academics, noting there is increasing pressures on the academics due to changing approaches to teaching, university funding and student cohorts, and in particular AUAAs. Addressing these issues is problematic without reconsidering the traditional 40:40:20 model to be outdated and in need of greater flexibility. The next section will review the career prospects of the academics.

Career prospects

Career progression for Australian academics typically involves obtaining a tenured position (that is, and ongoing or permanent position in Australian universities) and then advancing through the academic levels (per Table 2.5). This advancement is based on the Minimum Standards for Academic Levels (MSAL) criteria found in the Higher Education Industry-Academic Staff-Award 2010 (see https://www.fwc.gov.au/documents/documents/modern_awards/award/ ma000006/default.htm), or an equivalent Enterprise Agreement negotiated with employees that at least meets the standards of the award. Individual universities have the option of determining its own criteria for key performance measures (KPM) to meet these criteria.

Table 2.5: List of Academic Positions

Academic Level	Academic Title
A	Assistant Lecturer
B	Lecturer
C	Senior Lecturer
D	Associate Professor
E	Professor

To progress through the levels (with the commensurate accompanying salary increases) academic staff "…must be mindful of how they will be evaluated and rewarded if they want to obtain tenure and promotion (Frank et al., 2011). Such incentives are noted to be a "powerful tool to modify academics' behaviour" (Moya et al., 2014, p. 21). While there are wide ranging KPMs, including a focus on passing rates of classes (NSW Independent Commission Against Corruption, 2015), this section will focus on the foremost issues found in the literature, and in particular the accounting academic literature. These are the significant role research plays in promotion and tenure decisions, including the directing of research topics and focus areas, and the lack of importance placed on quality teaching in the promotion and tenure process.

Research Pre-eminence in Career Progression: The importance of research in the career progression of Australian academics in aggregate has been well established since "corporatisation" of the higher education sector and the increased use of academic KPMs that emphasise measuring and rewarding research over other components of the academic workload (Freudenberg & Samarkovski, 2014; Winter, 2009). The achievement of these measures is a determining factor in whether the career of the Australian academic progresses (Santoro & Snead, 2012). In recent times discussion has increased regarding the greater use of teaching-only academics (Bennett, Roberts, Ananthram, & Broughton, 2017; Probert, 2013). In her Office of Learning and Teaching (OLT) funded research, resulting in a discussion paper on teaching-focussed appointments, Probert (2013) found that "university culture has increasingly privileged

research over teaching over the last two decades" (p. 2). Reinforcing this is the work of Bennett et al. (2017) investigating teaching-academic roles, who also noted that "the consensus was that career progression is predicated on research rather than scholarship" (p.2).

Internationally, the same conditions exist in the higher education jurisdictions for the US (Behn et al., 2012a; Hermanson, 2008), the UK (Duff & Marriott, 2017) and New Zealand (Samkin & Schneider, 2014). Almer et al. (2013) noted that in the US the "impact of research productivity on promotion and tenure decisions has been well documented in accounting" (p. 413). The US Pathways Commission (2012), which investigated and reported a proposed national strategy for accounting education for the next generation of accountants, also recorded that research has been more important than other factors in the promotion and tenure system in US higher education. Fogarty (2009) likens publishing to an academic currency, in which "promotions committees compare the currency position of the candidate with an imagined threshold of minimally accepted wealth" (p. 4), the point being that to gain this currency the academic needs to prioritise research and publishing over other activities.

Within the Australian university context, AUAAs are facing the same situation as their international peers and fellow Australian academics. Reflecting on her career as an AUAA, Bellamy (1996) observed that when there was a period of higher education institutions merging during the late 1980s as a consequence of the Dawkins Reforms (refer to Table 2.1) there were different cultures and attitudes to research coming together. Since that time, Bellamy reflects that promotions systems are weighted in favour of research output over teaching excellence in accounting. Also reflecting on the corporatisation of the higher education sector, Parker (2012a) and Watts et al. (2015) both describe how research and publications are given considerable weight in the career status and promotions of AUAAs. The emerging culture of accreditation has also reinforced the pre-eminence of research in the career advancement of AUAAs (Lightbody, 2010a).

As the importance of research was growing in the mid-1990s, Henderson (1996) took the initiative to publish in an accounting professional journal to explain to the profession the relationship between the accounting professional and accounting research, and in particular the impact of changes in the higher education sector. In this article he shares with the accounting professionals that if AUAAs "shun research and concentrate on job training for their students…their careers are set back" (p.16). The accounting profession, through Chartered Accountants Australia New Zealand (CAANZ), funded a study into how accounting teaching and research interact with each other (Hancock et al., 2015), which built on an earlier UK study by Duff and Marriott (2012). In the Australian report Hancock et al. (2015) make the point that it is research that will enhance the career of AUAAs.

During 2007 there was extensive discussion in the accounting literature regarding the importance of research in the AUAAs career, initiated by M. Mathews (2007a) when he put forward his views in the paper 'Publish or Perish'. As a rejoinder to the numerous responses either challenging or supporting his

ideas, M. Mathews (2007b) noted that "the pressures to become research-active in Australian universities are very strong; those who do not have short careers and do not receive promotion" (p. 270). The importance of research as the pre-eminent measure for promotion and permanency in the AUAAs career (like all academics in universities) is clearly establish form these studies above.

Determining the Research Agenda: Having established that research is the key determinant in the career progression for AUAAs, the direction of this research agenda is now considered. Within the broader Australian academic community it is the institutional goals for revenue (via grants for research and collaborations with industry) and reputation enhancement that determines what research is undertaken in universities, not necessarily what the research areas of interest for AUAAs are (Marginson & Considine, 2000; McCarthy et al., 2017). The subtleties of using high ranking journals to determine the quality of and measure research the output of academics is recognised internationally (Adler, 2012; Hopwood, 2008; Moya et al., 2014). Such a policy shifts the research agenda away from what the researcher may be interested in to what gets "scored" for promotion and permanency (Adler, 2012; Gruber, 2014) and can be a disincentive to innovate (Gendron, 2008). As reported within the Spanish higher education context, this directorial approach is also a disincentive to engage with the accounting profession (Moya et al., 2014).

AUAAs face similar challenges with journal rankings. A forum held in 2011 to consider bridging the gap between accounting research and practice noted that the "accounting research agenda can be driven by what ranks, rather than by the pursuit of relevance and engagement" (J. Guthrie et al., 2011, p. 9). This perspective is shared by McGuigan (2015) in his reflections in journal rankings and his experience in the application process to have a certain journals ranking (unsuccessfully) increased. Parker (2012a) extends this concept by noting, "the pressure is on for instrumental, funds winning, and top ranked journal qualifying research scores, potentially undermining the motivation and space for liberal inquiry, critique and longer-term contribution to societal knowledge" (p. 1159). To enhance career promotion opportunities, AUAAs need to choose journals that are considered "good", that is, journals that rank highly in journal ranking lists (K. Chan, Tong, & Zhang, 2012; Watts et al., 2015). Critical of this situation, Sangster (2015) comments:

> Journal ranking lists are used by managers for managers because journal ranking lists make decisions on hiring, probation, promotion, research allowances, and increases in salary more straight forward and defensible, and allow the managers to absolve themselves of responsibility (p. 182)

Chalmers and Wright (2011) also express concern that the academic reward system defines research too narrowly and in effect devalues applied research that may not qualify for the higher ranked academic accounting journals. Supporting M. Mathews (2007a) position in 'Publish or Perish', M. Wells (2007) notes the not insignificant issue of the shortage of such accounting journals in which AUAAs may

publish, and the corresponding effect this may have on the promotion opportunities for AUAA staff (p. 267).

To summarise, AUAAs who are wanting to progress in their academic careers are facing choices in the research they pursue where their personal interests may not align with the research agenda of their university.

Diminished Role of Quality Teaching: AUAAs enjoy teaching (Lubbe, 2014), and yet they feel that "accounting education is a largely undervalued are of scholarship" (Adler, 2012, p. 553). Australian academics generally feel there is a gap between research and teaching when it comes to reward and recognition (Freudenberg & Samarkovski, 2014), and opportunities for career advancement based on teaching and teaching scholarship are not common (Santoro & Snead, 2012). This is especially the case in teaching-only academic careers (Probert, 2013), and for AUAAs who have a teaching focus, they hold similar concerns about the lack of recognition and rewards, like promotions (Watty, 2006). Freudenberg and Samarkovski (2014) and Rainnie et al. (2013) both note that if quality outcomes through good teaching and pedagogy are the goal of the tertiary sector, then this is not reflected in the rewards, recognition and funding provided by universities in Australia. As evidence of this, Rainnie et al. (2013, p. 196) points out that it is only "automated and superficial teaching performance reviews" that are used to determine the effectiveness of teaching.

This section has looked at the impacts of research pre-eminence, institutional research agendas and the de-emphasis of quality teaching on the career pathways of AUAAs. It was noted that research is the key measure for promotion and rewards, and the institutional research agenda largely determines what areas the accounting academic researchers explore, irrespective of the academics own personal areas of interest. Finally, the lack of recognition in rewards and promotions policies for quality teaching by academics was noted.

Recruitment and supply

This next section will consider the issues of the current supply of AUAAs, along with issues relating to the recruitment of AUAAs. At the broad level of all Australian academia, Coates, Dobson, Edwards, et al. (2009) noted in their analysis of the attractiveness of the Australian academic profession using national statistics and a number of other studies that "conditions are not conducive to encouraging new staff to enter the academic profession" (p. 28). They also indicated that Australian academia does not compare favourably with higher education systems internationally or "other professions in the country" (p.16). This challenge also exists within the accounting discipline at Australian universities as reported by Wright and Chalmers (2010), "there is concern about the shortage of accounting academics" (p. 76) and they further report that the existing AUAA workforce is aging. Addressing this looming shortage, J. Guthrie et al. (2014) commented that AUAAs experience pressures which "have the potential to deter potential

recruits" (p. 13). Follows is a concise survey of the AUAAs supply shortage, which includes reference to some of the conditions noted by (Coates, Dobson, Edwards, et al.) above, and then a review of some of the key pressures experienced by the academics, which may be deterring new applicants.

Educator Supply: Internationally there exists a looming shortage of new accounting academics to replace the current aging ones (Behn, Carnes, Krull, Stocks, & Reckers, 2008; Levitt & Nicolaisen, 2008; Paisey & Paisey, 2017), and described by Behn et al. (2012b) as a "severe shortage" (p. 60). This shortage also exists within Australia, who also has a similar aging profile of AUAAs (Wright & Chalmers, 2010) potentially producing a shortage of AUAAs (Lightbody, 2010b). R. Mathews et al. (1990) in their report into higher education accounting identified the potential for this shortage in Australia some time ago, and calculated that to address the issues there would need to be an increase of about 100 per cent in full time accounting staff (p. xxi), a situation described by R. Mathews et al. (1990) as potentially the "Achilles' heel of accounting education reform" (p. xxi).

One method of addressing this shortage is for the accounting discipline to produce sufficient doctoral graduates, a situation that is not currently occurring as documented by Ryan (2010), who proposed that without this being addressed, "from a research perspective, the future of accounting education cannot be assured within the university" (p. 26). Of the PhD graduates in recent times, Heaney, Evans, Macauley, and Pearson (2013) observe that many of them are "foreign students who return to their home country on completion, and so these students will not be available to take on positions vacated by the retiring Australian-based academics" (p. 708). Consequently, there remains a real potential of insufficient AUAAs to fill the vacant positions into the future.

Unattractiveness of a Career in Academia: As noted above, the accounting discipline in Australian universities is failing to attract sufficient graduates to replace its aging workforce. However, it is not just graduates who may be considered as potential candidates, as professional accountants may also choose to transition into an academic career:

> Australian accounting schools have long been characterised by diversity in terms of qualifications and experience of faculty; with schools having a mix of academics, some of whom have come directly into academic careers from their graduate degrees and others who are also professionally-qualified and experienced practitioners. (Lightbody, 2010a, p. 5)

It may be extrapolated that these issues which deter accounting graduates from entering academia also deter those from the professions entering academia. Such issues include the detrimental effect of the increased casualised academic workforce (Bradley et al., 2008) and the deteriorating quality in students that Steenkamp and Roberts (2017) reported from their survey of AUAAs, the majority of which believe such quality issues "obstructs the attractiveness of accounting academia for the next generation " (p.98). Previously in this section it was noted that academic workload is an issue for academics, and Coates, Dobson, Edwards, et al. (2009) warn that the increasing need to juggle teaching, research and

administration is negatively impacting the desirability of the profession. Lightbody (2010a) also points out that whereas job flexibility has been a "competitive advantage" in attracting accountants to academia (p. 34), that is now essentially gone – an irony as Lightbody (2010a) points out "as accounting professional firms introduce flexibility for their employees, accounting academia is becoming less flexible" (p. 34). The "expectation of doing more with less" is identified by Farrow (2012a, p. 37) as a "major risk" for accounting academia.

The corporatisation of the Australian higher education sector also impacts the potential recruitment of AUAAs. Aspromourgos (2015) comments that:

> university managerialism, with its bureaucratisation, and consequent infantilisation, of academic life… is also diminishing the nonpecuniary benefits of the vocation. This will – sooner or later (there are lags) – reduce the supply of first-rate human beings to the industry. (p. 82)

While this is an observation on Australian academia as a whole, Pop-Vasileva et al. (2013), in their survey of AUAAs reported they perceive a career in academia to now be less attractive as a consequence of the :imposition of corporatization" (p. 18), that has resulted in less collegiality, academic freedoms and autonomy. Internationally, Paisey and Paisey (2017) also note that a challenge affecting the recruitment of accounting academics in the UK include increased managerialism and performance management.

The remuneration of academics has also been identified in numerous international jurisdictions as a deterrent for new applicants into accounting academia, including the US (Rebele & St. Pierre, 2015), the UK (Paisey & Paisey, 2017) and South Africa (de Villiers & Venter, 2010). Within the Australian academic community, salaries have been identified to be commensurate with their international peers, but not so when compared with their Australian colleagues in other sectors (Coates, Dobson, Edwards, et al., 2009). This is also the case for AUAAs, as reported by Farrow (2012a), in that "[t]he remuneration gap continues to widen between what teachers and academics earn in the education system, as opposed to the salaries offered in the accounting profession" (p. 37).

Wright and Chalmers (2010) also support this position by stating that:

> Because the monetary rewards are not high, it is difficult to attract quality accounting graduates to pursue a higher research-based degree and consider academia as a career path, and persuade people from industry to make the transition to academic life (p. 76)

However, they also make the interesting comparison that within the university, AUAAs "are better paid than many academics at the same universities in other discipline areas" (Wright & Chalmers, 2010, p. 77).

The Doctorate as a Barrier to Entry: The issues reported above can render accounting academia as potentially unattractive to both PhD (and other doctoral) graduates and those wanting to transition from a professional career to an academic one. However, specific to those who already have a professional career and may consider academia, one is the prerequisite of a doctorate, and more specifically a research

based doctorate, preferably a PhD, for an academic appointment. Traditionally a PhD has not been the prerequisite for a career as an accounting academic, and Langenderfer and Weinwurm (1956, p. 425) document that in the 1950s the thinking was that a master's degree and CPA qualifications were equivalent to a doctoral degree. More recently, Cappelletto (2010) explained the difference between the traditional academic model and that for accounting:

> The traditional academic model does not apply to accounting, that of young people undertaking PhDs, entering academia and working their way up through the levels over time. The accounting model is often a young person working in practice for 10 years, entering academia, then undertaking a PhD and achieving higher levels of appointment later in the career. (p. 27)

No matter what has been, the current situation is that a PhD is the qualification required for all full-time academic appointments (including accounting academics) (Heaney et al., 2013; Lightbody, 2010a; Norton & Cakitaki, 2016). The compelling reason for this is, as noted earlier in the section on workloads, academia highly values research (Njoku, van der Heijden, & Inanga, 2010) and without academics who are trained in research, accounting research will suffer (de Villiers & Venter, 2010).

A PhD traditionally requires three years of full-time study, or the equivalent part-time study (T. Evans, 2002), which is a significant investment for someone already in a career who is looking to move into and advance within academia, described as a "significant hurdle" (Boyle, Hermanson, & Mensah, 2011) for people, and the difficulty in obtaining a PhD can discourage them from making a move into academia (Behn et al., 2012b; Boyle, Carpenter, Hermanson, & Mero, 2015). This insistence on only recruiting PhD qualified staff is, according to J. Guthrie et al. (2014) "an impediment to employing capable practitioners" (p. 30).

While the value of the PhD is not to be diminished there are identified benefits in having an accounting academic workforce that also includes people with professional experience, who may not have a PhD (Levitt & Nicolaisen, 2008). Students are reported as wanting to be taught by teachers who have such experience and can provide real-life personal example and contexts for the course content (Lightbody, 2010b). It is difficult though to provide such context and examples without this experience (Dale-Jones, Hancock, & Willey, 2013; Paisey & Paisey, 2017). Both Santoro and Snead (2012) and Lightbody (2010b) address the issue that AUAAs as a key part of their role, are preparing accounting students to become practising accountants and that industry experience is essential for this process.

As noted above, universities face a shortage in the supply of AUAAs to replace an aging workforce, as noted above. There are issues in universities preparing enough PhD graduates, and in making a career in accounting academia look attractive. The prerequisite for a PhD as entry to an academic career is also a potential barrier for accounting professionals considering a transition into academia. The section that follows will report some key implications for AUAAs from how they are managed, arising from the previous sections of workloads, career prospects and the supply and recruitment of AUAAs.

Implications for accounting academics

This section 2.3.3 considering how AUAAs are managed, has focussed on three issues confronting AUAAs and the accounting discipline at universities:

- academic workloads;
- career prospects; and
- the supply and recruitment of academics.

AUAA workloads are increasing and consequently the academics are finding it difficult to maintain balance. Such pressures include:

- increased research expectations;
- larger class sizes;
- the need to adopt new teaching methods; and
- the significant influx of international students.

Career progression is impacted mainly by:

- growing pressures to research; and
- pressure to research in areas that may not align with personal areas of interest

Additional issues identified that have potential implications for AUAAs include:

- the lack of recognition for teaching in the promotions and tenure system;
- a potential shortage in the future supply of accounting academics if the issues of the unattractiveness of academia as a profession is not addressed; and
- the prerequisite for a PhD as entry to academia is potentially a barrier to particularly those from a professional background making a career change into academia.

The question as to what the "ideal" accounting academic may be described as is vexing, but following are two examples of doing that:

> …the ideal academic would be able to produce rigorous and high quality research, be able to teach to a high standard, to fuse academic and professional knowledge and experience, and maintain close and cordial relationships with the wider accounting community. (Paisey & Paisey, 2017, p. 72)
>
> …would be PhD qualified, producing, or having the potential to produce, quality research that is both academically rigorous and industry relevant, providing a stimulating, challenging and innovative educational experience for students, and providing service to the university and external stakeholders. (Wright & Chalmers, 2010, p. 72)

These statements illustrate how difficult it is for AUAAs to achieve the full profile of an "ideal" academic, that is, an academic who is prominent and prolific in quality research, excels in teaching, and is meaningfully engaged in service to the community. Consequently, tensions arise between these activities (Watty et al., 2008) and the accounting academic experiences consequences from the unrealistic expectation to be all of these things. Examples of these consequences are noted in Table 2.6.

Table 2.6: Consequences of Trying to be the 'Ideal' Academic

Consequence	Source
Loss of enthusiasm	Freudenberg and Samarkovski (2014)
Low level of job satisfaction	Pop-Vasileva et al. (2014); Ryan et al. (2008)
Individualism rather than collegiality	Pop-Vasileva et al. (2014)
Pursuing "easy" publications rather than meaningful research	Samkin and Schneider (2014); ter Bogt and Scapens (2012); Tilt (2010)
Disengagement from the professional accounting community	Rebele and St. Pierre (2015)
Reluctance to spend time revising lecture and tutorial content	Parker and Guthrie (2005); Watty et al. (2008)
Reduced engagement in research	Lubbe (2014)
Tensions with university management	Ryan and Guthrie (2009b)

These tensions arise from differing perspectives regarding expectations and roles (Polonsky, Juric, & Mankelow, 2004) and a lack of appreciation for the challenges faced by the various parties (e.g., universities, academics, students) meaning the challenge is to recognise, understand and find ways to work through these challenges (Sher, Williams, & Northcote, 2015).

This section 2.3 has considered the changing effects of the AHES on Australian accounting academia by looking at what they teach, how they teach and how they are managed. It described the key implications of these for AUAAs and the impact on them. The review of literature concludes with a synthesis of the chapter, and identifies the gaps in the literature that the research question and aims of the study will address.

2.4. Consideration of a Theoretical Framework

This section considers a number of possible theoretical frameworks through which to view this study, and to consider the findings of the study and to align the findings with what is accepted as sound theory. Following a review of a number of frameworks, the study uses role theory as the framework.

2.4.1. Expectancy Theory

Expectancy theory is derived from the group of theories that comprises motivation theory, and was first proposed by Victor Vroom (1964). It "…assumes that behaviour is goal directed" (Heckhausen & Heckhausen, 2008, p. 99), and that "…the expectancy of the various consequences potentially arising from an action outcome must necessarily play a decisive role in motivating behaviour" (Heckhausen &

Heckhausen, 2008, p. 131). For the context of this study expectancy theory was initially considered as an appropriate lens through which to investigate the expectations (and perceived expectations) of the AUAAs and what expectations the AUAAs have of others (notably university administration and students), but it does not sufficiently consider issues beyond that of the expectations of others. For example, AUAAs may be motivated to teach from an inherent desire to inspire students, rather than because teaching is expected of them. Similarly, AUAAs are not really in a position to motive the university and their expectations will not play a significant role. As a consequence, this framework is not considered further in this study because the holistic nature of the study address a greater breadth of topics that are in excess of the more narrow frame of expectations.

2.4.2. Interdependence Theory

Kelley and Thibaut (1978) pioneered interdependence theory, which is "a theory of the kinds of situations in which interdependent people may find themselves…it involves speculative decisions about the important features of such situations" (Kelley, 1984, p. 981). In reporting the lived experience of AUAAs, interdependence theory was initially considered in this study because it provides an account of various interactions and relationships (Rusbult & Van Lange, 2003), which may be able to describe the various intrapersonal and interpersonal relationships of AUAAs, and thereby potentially predict behaviours of AUAAs or to identify how to influence others and predict their subsequent behaviours. However, the limitations of this theory in dealing with the complexity of systems, multiple time-periods, or taking into account the subsequent actions of or constraints on people led to this theory not being further considered in the context of this study.

2.4.3. Agency Theory

Also known as principal-agent theory (Jensen & Meckling, 1976), agency theory arose from the legal context, which dealt with the relationship between owners and managers of firms, whereby the managers were considered to be the agents of the owners, acting on their behalf with delegated authority. This concept was extended to consider other relationships, typically within the study of firms, and in particular within economics by Jensen and Meckling in 1976. Agency theory is "…a contract under which one or more persons (the principal(s)) engage another person (the agent) to perform some service on their behalf which involved delegating some decision making authority to the agent (Jensen & Meckling, 1976, p. 308). The principal-agent relationship was further defined by Levacic (2009) as arising "whenever a person or organisation contracts, either explicitly or implicitly, another- the agent- to perform services or supply goods" (p. 34). Agency theory theory is considered for this study due to its focus on work outcomes, incentives and performance measures (Lopes, 2016) and its historic use in an educational context as noted in Figure 2.2, and adapted for this study in Figure 2.3 following. While this study aligned with some aspects of this theory, agency theory is limited by not having the capacities to account for potential compromise, or situations where a person is both a principal and an agent, or as indicated by the

red lines in Figure 2.3 where AUAAs are subject to multiple principles with the potential for conflicting relationships (Bendickson, Muldoon, Liguori, & Davis, 2016). With these significant limitations, agency theory is not further developed in this study.

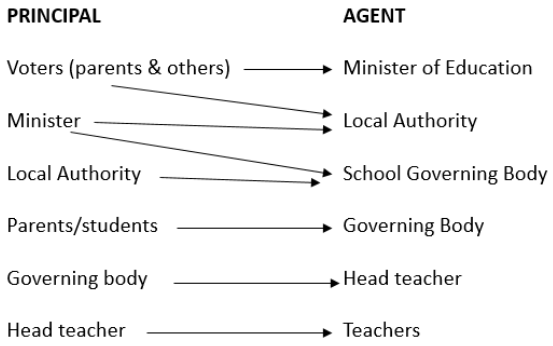


Figure 2.2: Principal-Agent Relationship in English State Schools

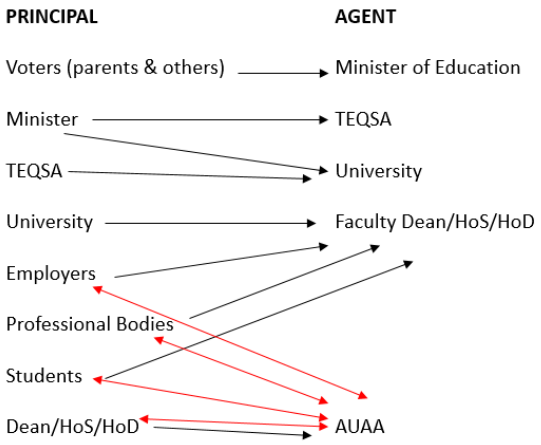


Figure 2.3: Principal-Agent Relationship of AUAAs

(Levačić, 2009, p. 34).

2.4.4. Stakeholder Theory

Based on the work of Freeman, stakeholder theory defines a stakeholder as "any group or individual who can affect or is affected by the achievement of the organisations objectives" (R. Freeman, 1984, p. 46), and "attempts to articulate which groups are stakeholders deserving or requiring managements' attention, and which are not" (Mitchell, Agle, & Wood, 1997, p. 855). In identifying the various stakeholders in the Australian university, stakeholder theory describes these relationships within the university and the potential exercise of power within these relationships with the manager at the nexus of these relationships. Examples of such stakeholders include:

- students;
- university administrations';
- government;
- community at large;
- AUAA;
- accounting professional bodies; and
- employers

Some issues revealed in this study may be attributed to the management of these stakeholder relationships by university managers, for example the power of students as consumers to influence course design. However, the manager at the nexus of these relationships does not always describe the lived experience of AUAAs, who are impacted by other relationships as well (e.g., the teacher/student relationship, where the manager may exert influence, but is not at the nexus of it). This theory assumes that relationships are

based on mutual dependence, and that the firm is at the centre of the various networks, neither of which is necessarily the case in reality (Crane & Ruebottom, 2011). Because of these limitations, this theory is not considered further.

2.4.5. Resource Dependence Theory

Resource dependence theory is based on early work by Pfeffer and Salancik (1978) and it is noted that "…dependence on critical and important resources influences the actions of organisations and that organisational decisions and actions can be explained depending on the particular dependency situation" (Nienhüser, 2008, pp. 10-11). It is used to explain power and governance in organisations, and in particular helps to understand why not-for-profit entities (NFPs), for example universities, have pursued "…market strategies (such as commercial revenue generation) to deal with resource constraints" (Eikenberry & Kluver, 2004, p. 133). Resource dependence theory can be used to explain why universities are looking to other commercial revenue sources (e.g., international students and targeted research funding) in the face of reducing government funding for universities. These actions, as noted in these findings, impact on the lived experience of AUAAs. Fowles (2014) applied resource dependence theory to the higher education sector in the USA and noted that more dependency on tuition income (as a result of falling government funding) resulted in "powerful shifts in institutional expenditures for educational activities" (Fowles, 2014, p. 283). That is, there was a trend to increasing spending in activities that students received direct benefit from and acted as an inducement for more students and therefore more tuition income.

This theory does explain the power of students (through consumer sovereignty as found in section 4.3.3), and while some of the decisions of university administrations that impact on the lived experience of AUAAs are within this context, not all are. This theory is dyadic in nature (Casciaro & Piskorski, 2005), that is, it considers the relationships between two parties, whereas the introduction of additional commercial revenue sources introduces more parties to whom the university may now have a dependency relationship (e.g., governments, domestic students, international students, research funding providers, commercial research partners). Nor does this dyadic relationship take into account the mutual dependency between two parties, for example that the university is mutually dependent on AUAAs to conduct research and deliver teaching on its behalf. For these reasons, resource dependence theory is not expanded on further in this study.

2.4.6. Role Theory

Role theory rose in importance throughout the 1950s and 1960s as organisational theories were developing (Gross et al., 1958; Jacobson, Charters, & Lieberman, 1951). It "…examines the dimensions of roles by exploring their effects on organizational members and on the organization as a whole" (Bess & Dee, 2007, p. 246). It has been widely used in psychology in relation to family roles and roles within

society (Role theory, 2011), as well as organisational settings (B Biddle, 1986; Schuler, 1977).(Bess & Dee, 2007; Gormley & Kennerly, 2010; Schulz, 2013). A simplified representation of role theory based on that of Bess and Dee (2007, p. 196) appears in Figure 2.4 following:

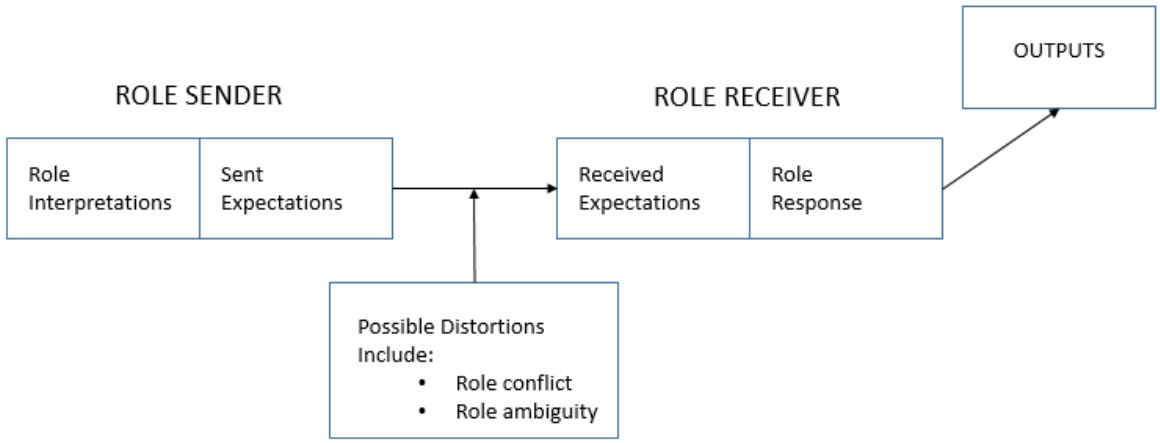


Figure 2.4: Simplified Representation of Role Theory

Figure 2.4 above introduces the issue of role conflict, which is where complying with one role would make compliance with others more difficult (S. Jackson & Schuler, 1985). The figure also notes role ambiguity, which is a lack of role clarity because of a discrepancy between the information of the role, and what is needed for the role (Ivancevich, 1974). This can be represented diagrammatically as per Figure 2.5 below, which also notes the negative impact on the tension and job satisfaction of the role receiver.

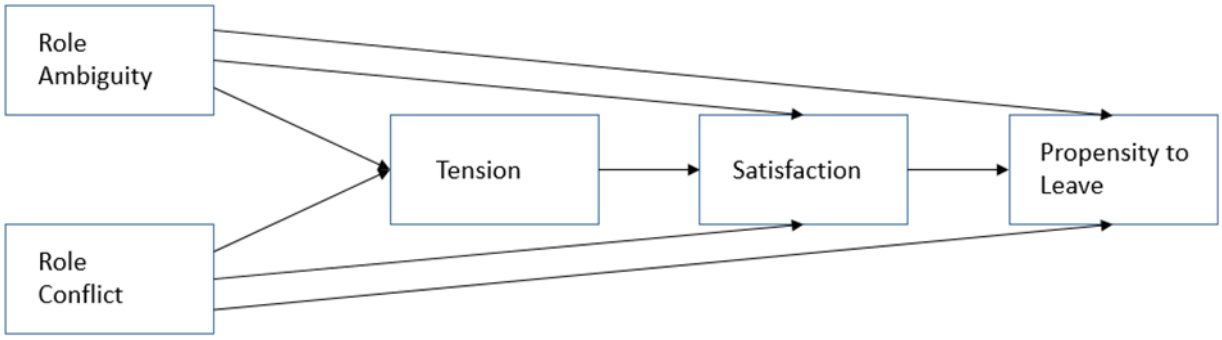


Figure 2.5: Impact of Role Conflict and Role Ambiguity

(Source: Bedeian & Armenakis, 1981, p. 419)

Within role theory, role conflict and role ambiguity can arise from the differences of expectations as to what a role should include, either through an incompatibility of expectations of the role (role conflict) (Bess & Dee, 2007; Bruce Biddle, 1979), or a lack of agreement between one person's perception of the

role to that of another (role ambiguity) (Miles, 2012; Schuler, 1975). For example, an AUAA may hold a perception of what a typical university academic role entails, based perhaps on their experiences with academics whilst a university student some years earlier in a different university framework (Bess & Dee, 2007), a perception that could vary significantly from the role of AUAAs as perceived by other role senders associated with AUAAs. Such role senders may include university administrators, students, accounting professional bodies, and employers of graduates. All such roles expectations are received by AUAAs, who then interprets them alongside their own conception of their role. Role conflict potentially arises where the expectations sent by the various senders may not be compatible with the ideas of AUAAs (person-role conflict), where two or more opposing roles are sent (inter-sender conflict), where one person sends conflicting roles (intra-series conflict), or there is an overload of expectations sent (role overload).

Role theory and especially the issue of role conflict provides a relevant theoretical framework through which to consider the findings of this study, and has been used in other studies involving univerisites and higher education providers (Bess & Dee, 2007; Gormley & Kennerly, 2010; Schulz, 2013), although not within the accounting discipline and the lived experience methodology was not used. As noted in the section above, AUAAs are subject to a number of expectations sent to them from a number of role senders. This may or may not be compatible with their own perception of the role. Another dimension to this involves role expectations AUAAs may have of students and university administrators. Role conflict may also be experienced where these roles are dissimilar to what the students and university administrators perceive their roles to be. Having an awareness of role theory in this context provides an opportunity for university administrators to "… use the model to understand and improve role communications and assist faculty and staff in the process of enacting roles that fulfil both individuals and organisations needs" (Bess & Dee, 2007, p. 270). The increase in university corporatisation as noted in section 2.2.1 is linked to more role conflict and role ambiguity for academic staff (Schulz, 2013), which can potentially create role strain leading to detrimental effects on the orgsanisation and individual, including organisational inefficiencies and loss of job satisfaction and commitment to the organisation (Bess & Dee, 2007; B Biddle, 1986; Gormley & Kennerly, 2010).

A summary of the key features of each of these theories is given in Table 2.7, along with how they may align with this study, and some potential limitations of each for this study. Taking into account the discussion above, and summarised in Table 2.8, this study uses role theory as the theoretical lens through which the study is viewed.

Table 2.7: Summary of Theoretical Frameworks Considered for this Study

Theory	Example of Key Authors	Origins	Key Features	Nature	Examples of Limitations
Expectancy Theory	(Vroom, 1964)	• Motivation theory	• Behaviour is motivated by expectations of outcomes from behaviour	Dyadic	• Only considers expectations and does not take into account other motivations
Interdependence Theory	(Kelley & Thibaut, 1978)	• Social exchange theory	• People attempt to maximise rewards and minimise costs associated with relationships	Dyadic	• Does not take into account constraints on individuals or the timing of actions or subsequent events
Agency Theory	(Jensen & Meckling, 1976)	• The legal relationship between owners (principals) and managers (agents) • Motivation theory	• A person (or persons) contracts another person to act on their behalf through the performance of services or supply of goods	Dyadic	• Struggles with many-to-one relationships • Assumes self-interest always pursued by agents • Issues when a person is both a principal and an agent (conflicts of interest)
Stakeholder Theory	(R. Freeman, 1984)	• Organisational management • Business ethics	• Managers will give due regard to persons or groups who can affect the organisation (stakeholders)	Multivariate	• Significant disagreement as to who/what comprises a stakeholder • Assumes relationships are based on mutual dependence and the firm is always at the centre of networks
Resource Dependence Theory	(Pfeffer & Salancik, 1978)	• Organisational behaviour • Institutional theory	• Because organisations depend on resources, resources are a basis of power	Dyadic	• Resource relationships are complex with many mutually dependent relationships
Role Theory	(Jacobson et al., 1951)	• Social psychology • Organisational management	• Actors have perceptions as to what roles entail • Role conflict is where there are discrepancies between the various actors perceptions of what roles mean	Multivariate	• Some disagreement over the definition of what a role is

Table 2.8: Summary of Key Theoretical Frameworks Leading to Choice of Role Theory

Theory	Key Features	How Theory May Align	Limitations
Expectancy Theory	Behaviour is motivated by expectations of outcomes from behaviour.	Motivation for behaviours is based on what AUAAs expect from other parties, and what AUAAs perceive other parties expects of them. This may explain actions of AUAAs.	Not all AUAA actions are motivated by expectations and not all AUAA relationships are two-way – many do not have reciprocal motivation expectations.
Interdependence Theory	People attempt to maximise rewards and minimise costs associated with relationships.	AUAAs are subject to numerous interactions and relationships, which may be interdependent and explain AUAA behaviours.	AUAAs relationships are complex and multivariate. The theory does not take into account constraints on individuals or the timing of actions or subsequent events.
Agency Theory	A person (or persons) contracts another person to act on their behalf through the performance of services or supply of goods.	The Australian university sector involves numerous Principal-Agent relationships, including AUAAs. These may explain the actions and experiences of AUAAs.	This theory does not address the conflict of interest where AUAAs may be both a principal and an agent, nor the many-to-one relationships where AUAAs are an agent for multiple principals.
Stakeholder Theory	Managers will give due regard to persons or groups who can affect the organisation (stakeholders).	There are many stakeholders associated with Australian universities, all with varying degrees of power. AUAAs are subject to these relationships, which may explain AUAAs behaviours.	The assumption that the university managers are at the nexus of these stakeholder relationships is not representative of AUAAs experience. This is not always the case for relationships involving AUAAs (e.g. teacher/student).
Resource Dependence Theory	Because organisations depend on resources, resources are a basis of power.	Australian universities are seeking to expand their revenue sources, which have consequences for AUAAs and their lived experience (e.g. growth of international student tuition revenue).	While this theory may explain university decisions and AUAAs responses to these, AUAAs are also subject to other relationships which are not necessarily resource dependent (e.g. with employers of graduates).
Role Theory	Actors have perceptions as to what roles entail. Role conflict is where there are discrepancies between the various actors perceptions of what roles mean.	AUAAs have multiple relationships and roles, which this theory incorporates. It is based on the expectations of roles, and the potential role conflict where these expectations do not match, which this study also identified as an issue for AUAAs.	While there may be some disagreement over the definition of what a role is, this study is best located within this theory, as there is issue between the role of the AUAA as perceived by the AUAA and others (e.g.; university management). This theory addresses this.

2.5. Chapter Synthesis

This section of the chapter reviews briefly the context of AUAAs, and how that affects them, and then highlights the gap in the literature to which this dissertation contributes. The context of AUAAs was described by documenting the leading reforms to the AHES since the early 1980s. The significant outcomes from these reforms that have impacted on AHES were outlined, and include massification, marketisation and internationalisation, corporatisation and managerialism within the sector. Having provided the broader context, the chapter then considered the discipline of accounting within academia, noting there have been numerous reviews into accounting education at university level, both internationally and within Australia, but there has been little active response to the issues and recommendations arising from these reviews. The major issues that are facing university accounting education were considered, specifically the issues of graduate attributes, the industry-academia gap, the research-practice gap, and the development of alterative pathways to becoming a professional accountant.

With the context of the AHES and accounting within that context described, the effects of this on AUAAs were then reflected on. These effects were within the areas of what AUAAs teach – pecifically the accounting curricula, how they teach, and finally how they are managed. The accounting curricula reflections included the issues associated with the current curricula, and who should be determining what it contains. Potential stakeholders discussed were AUAAs, students through their growing power as consumers in an accounting degree "marketplace", professional accounting bodies via their accreditation of accounting degrees, and potential employers who have specific graduate attribute requirements. It was also noted that there is a need for the curricula to change, to include current technology, accounting and business practices and global perspectives. The section on how AUAAs teach described the changing delivery methods that incorporate technology and are moving to more online/blended learning approaches. Work-integrated learning was also noted, as a proposal to enhance the 'work-readiness' of accounting graduates. The impact of the significant casualisation of the AUAA workforces was then outlined, and the issues associated with it, including the potential impact on the quality of education delivered and the impact to add to the workload of AUAAs. In the final section, the issue of how AUAAs are managed was reviewed. Beginning with academic workloads and noting the difficulty AUAAs have balancing the traditional roles of research/teaching/administration. Career prospects were considered next, which documented the dominate role research has in determining promotion and tenure decisions, and how quality teaching played a much lesser role. It was also reported that increasingly university administration is determining the research agenda for AUAAs, which may not align with that of the AUAAs own personal areas of research interest. This part of the review concluded by examining the supply and recruitment issues relating to AUAAs, specifically noting the potential for a shortage of new AUAAs, and the issues relating to the factors that may make a career in academia unattractive, including the potential barrier a PhD prerequisite may have for those wishing to transition from an established professional career into academia. It further reviewed six potential theoretical frameworks though which

to view the study, concluding that role theory is most appropriate, due to its emphasis on the expectations people place on the various roles within an organisation and themselves, and the role conflict that often arises. With this synthesis of the chapter as a background, the next section will identify the gap in the literature in relation to the lived experience of AUAAs.

2.5.1. Identifying the Knowledge Gap

This chapter contains many references to the numerous studies, reports and commentaries regarding AUAAs. Examples of some of these contributions are listed in Table 2.9, which, for the sake of brevity, only includes a representative sample beginning at 2010. A fuller list of studies and the issues to which they relate is included in Appendix 1.

Whilst the amalgam of this literature can be used to construct an understanding of the AUAAs experience, that construct would be comprised of a disparate group of academics over several different time periods and using differing methodologies to achieve different aims. The studies noted in Table 2.9 are not cohesive, in that they each comment on or report only the results of different groups of AUAAs regarding a single or selected aspects of their experiences as AUAAs over different time periods. As such, the "liquorice all-sorts" approach of combining them as one is not suitable to be used to compile and describe what the lived experience of AUAAs might be as at a defined period of time. It is this gap in the existing literature that this dissertation fills, by giving a narrative to the AUAAs on the broad canvass of challenges and outlook at the one time. This study will provide a significant contribution to the existing body of knowledge by answering the research question and associated aims as described in the next section by taking the lived experience of the AUAA, as a holistic approach (rather than an ad hoc issues-based approach). It also adds to role theory by extending its application into a specific university context and, in particular, the discipline of accounting within the Australian university sector, using the lived experience of the accounting academic within this context, which has not previously been done.

Table 2.9: Sample of Literature Addressing Australian Accounting Academics Experiences

Author/Date	Title	Content Includes
Cappelletto (2010)	Challenges facing accounting education in Australia.	Accounting education issues, curricula, funding, teaching
J. Guthrie et al. (2014)	Australian accounting academics: Challenges and possibilities	Quality of the academic experience
J. Guthrie and Parker (2014)	The global accounting academic: what counts!	Challenges in the accounting academic environment
McGuigan (2015)	The Impact of Journal Rankings on Australasian Accounting Education Scholarship–A Personal View.	Experiences with journal rankings as a performance measure
O'Connell et al. (2015)	Shaping the future of accounting in business education in Australia	Accounting education issues, research, teaching,
Parker (2012a)	Beyond the ticket and the brand: imagining an accounting research future	Accounting research
Pop-Vasileva et al. (2014)	The work-related attitudes of Australian accounting academics	Job satisfaction and the propensity to leave academia
Tilt (2010)	The impact of academic accounting research on professional practice	Research-practice gap
Vesty et al. (2016)	Burnout among university accounting educators in Australia and New Zealand: determinants and implications	Work life characteristics contributing to burnout
Watty, McKay, and Ngo (2016)	Innovators or inhibitors? Accounting faculty resistance to new educational technologies in higher education.	Acceptance of new technology
Wright and Chalmers (2010)	The future for accounting academics in Australia	Outlook of accounting academics
Yap, Ryan, and Yong (2014)	Challenges Facing Professional Accounting Education in a Commercialised Education Sector.	Commercialisation

2.5.2. The Research Question and Aims

Through identifying there is a gap in the existing body of knowledge regarding the narrative of AUAAs, opportunity exists to listen to the academics and allow them to reveal their experience. In order to do this the following research question underpins this study:

What is the lived experience of the Australian university accounting academic?

To assist in answering this question and allowing AUAAs to elaborate on their lived experience, the following associated research aims are:

Research Aim 1 (RA1):	To report the elements of the academic experience the Australian university accounting academic values;
Research Aim 2 (RA2):	To reveal the challenges facing the Australian university accounting academic; and
Research Aim 3 (RA3):	To describe the projected outlook for the accounting academic profession according to the Australian university accounting academic.

Having reviewed the relevant literature, this chapter has identified where this dissertation is able to contribute to the body of knowledge by addressing the research question *'what is the lived experience of the Australian university accounting academic?'*, and the associated research aims of looking at what AUAAs value, are challenged by and the outlook of AUAAs. This process of developing the concetual framework is noted in Figure 2.6, highlighting the use of role theory as the theoretical lens for this study. The next chapter will outline the methodology used in this study to collect, analyse and report data, which has been used to address this question and associated questions, and to then develop recommendations.

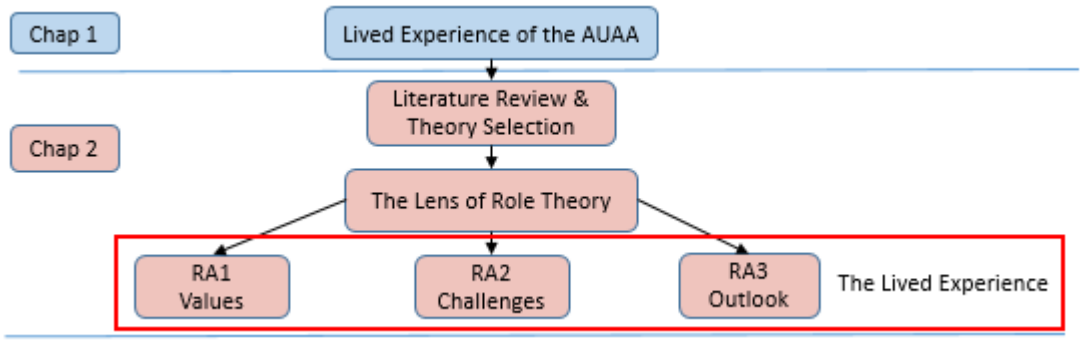


Figure 2.6: Development of Conceptual Framework Following Review of Literature

3. Methodology and Approach

3.1. Introduction

In the previous chapter the context within which the Australian University Accounting Academic (AUAA) functions was developed. It was noted there was an absence of their voice in the literature and the consequent opportunity this dissertation has to contribute to the body of knowledge. Following on from this background, this chapter now considers the methodology, research design and procedures for the study into the lived experience of AUAAs. It also considers the associated questions of compiling and revealing the challenges facing these academics, uncovering what they value as academics, and constructing their projection of the outlook for the accounting academic profession. A restatement of the research question and a description of the methodology begins the chapter, followed by discussion on the study of lived experience. The use of mixed methods qualitative research (MMQlR) as a research design is then reviewed, noting its application to this study and the elements of the research design. The chapter addresses data collection, management and analysis procedures.

3.2. Research Question and Methodology

The review of the literature in the previous chapter framed the experience of AUAAs by examining their environment (consisting of the university environment generally and then accounting academia more specifically) and how it has impacted on academics in areas like accounting curricula. It now follows there are other areas to be explored with accounting academics to gain insight into their experience. The study reported here ("the study") considers how AUAAs teach, how they are managed and assessed, and, finally, how these areas may impact AUAAs. As noted in section 2.5.1 these areas have typically been considered in isolation from each other rather than as an aggregate and the study, in so addressing this gap in the literature, listens to academics living the experience and, thus, reveals that experience.

The research question underpinning this study is:

What is the lived experience of the Australian university accounting academic?

The associated research aims are:

Research Aim 1 (RA1):	To report the elements of the academic experience the Australian university accounting academic values.
Research Aim 2 (RA2):	To reveal the challenges facing the Australian university accounting academic.

Research Aim 3 (RA3):	To describe the projected outlook for the accounting academic profession according to the Australian university accounting academic.

Contribution of this Research

The contribution of the study includes the emergence of a greater understanding of AUAAs in the current academic environment. This will contribute to the conversation about creating a suitable working environment for AUAAs, enabling the most effective outcomes for managing the AUAAs. It will also contribute to the dialogue between AUAAs and the accounting profession by facilitating more awareness of the role of AUAAs in the profession and the parameters that govern them, potentially closing some of the gaps between the two groups. Finally, the study may enable AUAAs themselves to better understand their context within a constantly changing environment, thus enhancing their lived experience.

3.2.1. The Lived Experience

Now that the research question and aims have been contextualised, the following section will introduce the lived experience approach and position it as a research methodology, briefly review other studies based on the lived experience, and finally note the methodology's applicability to the study.

What is the Lived Experience?

In its simplest form lived experience is the "…experience we live through before we take a reflective view of it" (Van Manen, 2014, p. 42); however in the context of research, lived experience is "…a representation and understanding of a researcher or research subject's human experiences, choices, and options and how those factors influence one's perception of knowledge." (Boylorn, 2008, pp. 490-491). Van Manan (2004, pp. 580-581) expands on this to note that lived experience "…remains a central methodological notion that aims to provide concrete insights into the qualitative meanings of phenomena in people's lives." Essentially it is an attempt to construct or express the meaning of what a person experiences as they live through phenomena (e.g. occurrence, episode, happening, encounter) (Creswell, 2013; Crotty, 1998; Schwandt & Burgon, 2006). Developing an awareness of the meaning of lived experience can often lead to improving practice associated with the phenomena of the lived experience (Lindseth & Norberg, 2004). For example, examination of the lived experience has the potential to develop a better understanding of the challenges and joys of being a parish nurse in Australia (Gosling, 2012), knowing more about what it is to be an entrepreneur (Berglund, 2007), or understanding the natural music learning process of children (Green, 2005). The study reported in this dissertation is important because the lived experience of AUAAs has not yet been fully explored elsewhere.

Lived experience comes under the qualitative research method known as phenomenology and, more particularly, hermeneutic phenomenology.

Phenomenology

Phenomenology looks into the meanings of human experiences (Van Manen, 2014) and attempts to identify the "essence" of these experiences as described by them (Bernard, Wutich, & Ryan, 2017; Creswell, 2009; Van Manen, 1990). While it is a way of seeing how things are experienced, it still only represents the way a researcher is able to describe it (Finlay, 2013). That is, it is the researcher's attempt to understand the experience (Johnson & Christensen, 2014; O'Reilly & Kiyimba, 2015). Simply put, "…phenomenology asks: 'what is this or that phenomena or event like?'" (Van Manen, 2014, p. 298).

The establishment of phenomenology really begins in 20th century Europe, beginning with Edmund Husserl (1859 – 1938) who aimed to examine how things appear in order to gain understanding of human consciousness and experience (V. Lambert & Lambert, 2013). Husserl's version of phenomenology developed into 'Descriptive' phenomenology whereby no interpretation is offered, the goal is to simply describe the essence of the particular human experience (Maggs-Rapport, 2001). Husserl's assistant Martin Heidegger (1889 – 1976) moved away from this approach into 'Interpretative' phenomenology which aims to understand and interpret experience, not merely describe it (Maggs-Rapport, 2001). Other notable contributors to the development of phenomenology include Jean-Paul Sartre (1956), Maurice Merleu-Ponty (1956), Paul Ricoeur (1976) and Michael Crotty (1998).

The interpretative style of phenomenology developed from the field of biblical studies known as 'hermeneutics', which is the philosophy and methodology of interpreting texts (Rubin & Rubin, 2012; Sher, 2012). Also known as hermeneutic phenomenology, it aims to 'explicate the text' (Van Manen, 2014, p. 132) rather than just describe the experience. That is, it also explains or unfolds the meaning of those experiences. It originates from Heidegger's approach to phenomenology, and is more concerned with understanding (or interpreting), rather than just describing (Maggs-Rapport, 2001). Of more recent times, Interpretative Phenomenological Analysis (IPAn), as originally developed by Smith (Eatough & Smith, 2008; J. Smith, 2004), has "…become one of the best known and most commonly used qualitative methodologies in psychology" (J. Smith, 2011, p. 9) and other areas of research, including education, music, religion/spirituality and sport/exercise (J. Smith, 2011). Whilst strongly connected to hermeneutic phenomenology (J. Smith, 2004) it is also "…resolutely idiographic, focussing on the particular rather than the universal" (Eatough & Smith, 2008). It is this "microscopic lens" (Eatough & Smith, 2008) that sets it apart from traditional hermeneutic phenomenology, and can include very small sample sizes, including being "…increasingly confident in its promotion of studies with $n = 1$…" (Eatough & Smith, 2008).

The study documented here takes a less microscopic view of the participants' experience and applies a more traditional hermeneutic phenomenological approach (Finlay, 2013; Van Manen, 1990) to look at the lived experience (Creswell, 2009; Moustakas, 1994) of AUAAs. This approach is taken not just to describe the lived experience, but to also *develop the meaning of this experience and interpret it for others* (e.g., - university

administrators and the professional bodies) and even AUAAs themselves so that a better understanding of AUAAs can potentially enhance the lived experience of AUAAs.

Importance of the Lived Experience

Delving into the lived experience of someone involves "borrowing" their experience and reflections in order to gain more understanding and deeper meanings of human experiences (Van Manen, 1990, p. 62). This allows us to become more experienced ourselves through the experiences of others. The aim of examining the lived experience of others is to try and determine what that experience means for the persons who have lived that experience (Moustakas, 1994, p. 13), and in so doing we can make sense of these meanings about the world in which they live (Creswell, 2013, p. 8). When finding meaning in the experience of individuals about some phenomenon we can then use them to gain greater insights and derive universal meanings (Lindseth & Norberg, 2004; Moustakas, 1994). Lindseth and Norberg (2004) refer to the hermeneutical phenomenological interpretative process as "appropriation", which means that "…when our outlook on phenomena changes, our behaviour will also change" (p 151).

The importance of the lived experience study is to gain insights from the experience of individuals about some phenomena, use these to interpret and construct meaning about these phenomena, and then communicate this meaning to others so they may see the world with a new perspective. This new perspective can then influence future behaviours. The study adopted this approach with this intent.

How the Lived Experience is Captured and Described

The lived experience comes from first-person narratives of the narrators life experiences (Lindseth & Norberg, 2004; Moustakas, 1994), and in capturing these to transfer them "…into a textual expression of its essence" (Van Manen, 1990, p. 37). Lindseth and Norberg (2004) concur with this aim, noting that in order to research the lived experience it has to be put into a textual form, which then needs interpretation (p. 147). This "autonomous text" is then available to "express its own meaning" (p. 148) for the researcher to describe the lived experience. In capturing these narratives the researcher uses interviews with people to gather the data (Patton, 2015, p. 115). The interviews are converted into text using everyday language more scientific language (see Lindseth & Norberg, 2004, p. 151) and the researcher then:

> …interprets and synthesises that experience thereby rendering a judgment of the meaning and value of the evaluand. Through the report he or she prepares, the evaluator plays a teaching role, providing information and vicarious experience for readers of the report. (Schwandt & Burgon, 2006, p. 19)

In using the hermeneutic phenomenological approach to interpret the lived experiences of AUAAs, the study constructs (i.e., draws together from participants' stories) rather than creates (i.e., develops something entirely new) meaning (Crotty, 1998) to make sense of the participants lived experience

(Creswell, 2009). In the process, the researcher always enters with certain opinions (Malterud, 2001, p. 484) and the experience and influence of the researcher cannot help but be in the research, and cannot be disregarded (Lindseth & Norberg, 2004; Meadows & Morse, 2001). Bergman notes that the interpretation always includes a context (Bergman, 2010, p. 386) which includes the researcher's "…background, history and prior understandings" (Creswell, 2009, p. 176).

It is important that this be recognised and "bracketed" (Ashworth & Lucas, 2000; Lindseth & Norberg, 2004; Meadows & Morse, 2001), that is, the researcher recognises and sets aside as much as possible these prior understandings so as to be fully engaged in the lived experience being studied. In accordance with this, the author of the study notes he is currently an early career accounting academic working full time in an Australian private higher education provider. Prior to this he worked in a variety of accounting related positions within the not-for-profit (NFP) sector, and these experiences will bear upon the process of interpretation of the data. Where relevant, the author notes in this dissertation any personal perspectives so as to bracket them (Creswell, 2008).

3.2.2. Criticism of the Lived Experience Approach

Most recently the main critic of using the lived experience as an acceptable research approach has been Paley, as it particularly applies to nursing research (Paley, 2000, 2005, 2014). Whilst critical of both descriptive (Paley, 1997) and hermeneutic phenomenology (Paley, 2014) Paley's main criticism is that the lived experience approach does not follow the scientific method well enough to be taken seriously (Paley, 2005). In his criticisms Paley counsels nursing researchers to "get themselves a different philosophy" Paley (2005, p. 114), citing examples of what he determines to be poor examples of lived experience studies and challenging the philosophical foundations on which lived experience studies are developed (Paley, 1997, 2005, 2014). In response to this, Jackson (2014) challenges Paley on the basis of his premise of phenomenology, asserting that Paley interprets literally the lived experience and does not "explore the nature of consciousness and the understanding of the noematic that is the basis of many discussions and interpretations in the phenomenological literature" (2014, p. 61). Jackson thus implies that Paley has missed the whole essence of meaning that forms part of the lived experience of the phenomena under study by instead focussing only on the phenomena itself. Additionally, Jackson (2014, p. 62) also rightly points out that Paley (2014) incorrectly uses studies from outside of phenomenology to discredit a phenomenological approach.

Paley's main assertion is the lived experience approach does not follow the scientific method of "reality, objectivity, abstraction and generalisability" Paley (2005, p. 107). However, Paley does not take into account the unsuitability of criteria within a quantitative study context and the volume of literature that proposes alternate determinates of rigour for qualitative studies (which lived experience comes under). For example, Table 3.1, developed by the author, provides a sample of such seminal literature confirming

there are well established and credible determinants of rigour for qualitative studies (and by extension lived experience studies).

Table 3.1: Sample of Seminal Literature Proposing Determinants of Rigour for Qualitative Studies

Author(s)	Determinants of Rigour for Qualitative Studies
Lincoln and Guba (1985)	Credibility; Transferability; Dependability; and Confirmability
Creswell and Miller (2000)	Triangulation; Disconfirming evidence; Researcher reflexivity; Member checking; Prolonged engagement in the field; Collaboration; The audit trail; Thick, rich description; and Peer debriefing.
Yardley (2000)	Sensitivity to context; Commitment and rigour; Transparency and coherence; and Impact and importance.
Pawson *et al.* (2003) as cited in Porter (2007)	Transparency; Accuracy; Purposivity; Utility; Propriety; Accessibility; and Specificity.
Spencer, Ritchie, Lewis, and Dillon (2003)	Contributory; Defensible in design; Rigorous in conduct; and Credible in claim
de Witt and Ploeg (2006)	Balanced integration; Openness; Concreteness; Resonance; and Actualisation
Giorgi (2009)	Credibility, Generality and Confirmability
Teddlie and Tashakkori (2009)	Design suitability; Design fidelity; Within-design consistency; Analytic adequacy; Interpretative consistency; Theoretical consistency; Interpretative agreement; Interpretative distinctiveness; Integrative efficacy; and Interpretative correspondence.
O'Cathain (2010)	Planning quality; Design quality; Data quality; Interpretative rigor; Inference transferability; Reporting quality; Synthesizability; and Utility
S. Tracy (2010)	Worthy topic; Rich rigour; Sincerity; Credibility; Resonance; Significant contribution; Ethical; and Meaningful coherence.
Patton (2015)	Subjectivity acknowledged; Trustworthiness and authenticity; Interdependence; Triangulation; Reflexivity; Particularity; Enhanced and deepened understanding; Contributions to dialogue; Extrapolation and transferability; and Credible to and deemed accurate by those who have shared their stories.

A brief review of a number of other lived experience studies follows, which further provides a theoretical rationale for the use of the lived experience and hermeneutic phenomenology as an appropriate research methodology for the study documented in this dissertation.

3.2.3. Other Lived Experience Studies

Twenty lived experience studies from a variety of areas and published between 2003 and 2016 were selected as examples of the methodology. All of these peer-reviewed studies claimed through either the

title of the study or in the abstract to be examining the lived experience associated with some form of phenomena. Upon closer review, all studies bar one noted using a form of the phenomenological method. The one exception (Shapiro, 2014) made no mention of phenomenology but utilised Critical Race Theory, which "aims to create the space for new stories about race and difference, rooted in the lived experience of people of colour" (Shapiro, 2014, p. 390). As summarised in Table 3.2, these studies originate from a diversity of different countries and cultures. The inclusion criteria for the selection included the following:

- either doctoral projects (4) or peer-reviewed journals(16);
- published between 2003 and 2017; and
- include some form of interview.

The areas investigated in the lived experience studies reviewed were as follows:

Education: Of the six example studies examined in this discipline, five involved higher education and one secondary education. Within this field, examples of research considered the overall lived experience of the academic (Scown, 2003), the lived experience of academics within specific disciplines (Naramore, 2013; Sher, 2012), the academics' experience with certain phenomena (Veletsianos & Kimmons, 2013), and two studies that looked at students' lived experiences of specific circumstances (Loveday, 2015; Shapiro, 2014). The reported study is also examining the lived experience of academics within a specific discipline (accounting), using the hermeneutic phenomenological methodology consistent with four of these example studies, inferring that the approach used in the study is appropriate because it is using comparable methodology to examine a similar phenomenon.

Nursing: Lived experience is used frequently within the nursing research area, as evidenced from the eight example studies provided in areas such as researching patient experiences (Karlsson, Bergbom, & Forsberg, 2012; Moi & Gjengedal, 2014; Nund et al., 2014), patient family and care-giver experiences (Godsell, Shaban, & Gamble, 2013; Haahr, Kirkevold, Hall, & Østergaard, 2013; Lou, Mu, Wong, & Mao, 2015; Sundler, Hallström, Hammarlund, & Björk, 2013), and nurses experiences with certain circumstances (Everingham, Fawcett, & Walsh, 2014). The analysis of these studies confirmed that, although from a different field of study, the lived experience approach transfers easily into other fields like the reported study.

Table 3.2: Summary of Characteristics of Sample Lived Experience Studies

Field of Study	No	County of Origin					Research Type		Phenomenological Method					Other Methods	Sample Size				Interview Form? Semi or Unstructured	
		Aus.	US	UK	Eur.1	Asia	PhD	Other	Herm.	Desc.	Both	IPA	Other		1 - 5	6 - 10	11 - 15	16 +	SS	UN
Education	6	2	3	1			3	3	3		1		1[2]	1[3]	1	1	2	2	4	2
Nursing	8	2		1	4	1		8	5	3					1	2	3	2	5	3
Psychology	4			3	1			4	1	1		2			3			1	2	2
Other	2	1		1			1	1	1	1						1		1	1	1
Total	20	5	3	6	5	1	4	16	10	5	1	2	1	1	5	4	5	6	12	8

[1] Includes the Netherlands, Denmark, Norway and Sweden
[2] Social Phenomenology
[3] Critical Race Theory

Psychology: Another field that uses lived experience to research people's experiences is psychology, and the four example studies noted here include the experiences of the wives of Australian Vietnam war veterans (McCormack, Hagger, & Joseph, 2010), issues associated with alcohol and drug taking (Blank, Finlay, & Prior, 2016; Graber et al., 2016), and self-euthanasia (van Wijngaarden, Leget, & Goossensen, 2015). Again, noting that the lived experience approach transfers between fields of study and contexts, this study's use of lived experience for AUAAs is equally relevant. The analysis of these studies thus confirmed the decision to use this form of methodology in the reported study.

Other Fields: Two examples from other fields of study that also utilise the lived experience approach to research are noted in this section. One was in the area of event management (C. Jackson, 2014), and the other in social policy (Anaf, Newman, Baum, Ziersch, & Jolley, 2013). Analysis of these studies indicated the applicability of the lived experience approach to diverse contexts, including AUAAs, the subject of the study's investigation, confirming the decision to use this form of methodology for the reported study.

Of the nineteen example studies that utilised a phenomenological approach, ten used a hermeneutic interpretative approach. While five studies used a descriptive approach, there was one study (Scown, 2003) that specified the use of both hermeneutic and descriptive approaches. Smith's Interpretative Phenomenological Approach was the approach taken by two studies and one utilised Bourdieu's Social Phenomenology (Loveday, 2015, p. 4). Using interviews as the main data collection technique, 45% were based on a sample size of 10 or less. The maximum number of participants was 33 and the minimum two, indicating that qualitative studies can provide rich data with comparatively small sample sizes (J. Smith, 2004). The form of interview most favoured by these example studies was semi-structured (12), the remaining studies utilising unstructured conversational and/or narrative interviews.

3.2.4. Applicability to this Study

The approach taken by the study of AUAAs uses a comparable approach to these examples, as an established methodology for inquiring about the lived experience. It uses a hermeneutic phenomenological approach, specifically for the lived experience of accounting academics within the discipline of accounting in the university sector of Australia, an approach used by nearly half of the example studies, and particularly similar to one which examined the lived experience of tertiary construction management academics in Australia (Sher, 2012). Both the reported study and Sher use qualitative interviews, however the sample size for interviews in the Sher study was in excess of $n = 20$, and this study uses $n = 8$, but as noted above many of the other studies used sample sizes of $n = 10$ or lower. While the experience of participants is very individual, and broad generalisations should not be inferred from their contributions (Sundin, Norberg, & Jansson, 2001), they may however be applied to similar situations and circumstances (Ricoeur, 1976). As such, it is possible to interpret and apply the findings from a study broadly to people in a similar situation and circumstances, namely other AUAAs, which is best done by those in this new situation, and not necessarily by researchers in general.

To date the various issues facing accounting academics and the implications for them has been addressed in a series of isolated studies and commentaries. As shown Table 2.9, numerous studies, reports and commentaries have considered what the academics think about various single, or at best a narrow range of issues and challenges. However, *there is no study that considers the lived experience of the accounting academic as a whole* rather than as a series or fragmented components of studies. This study proposes to give voice to the AUAAs experience. It is this open approach of listening to the academics' experience that makes the investigation reported here distinctive from others. An open forum such as this inquiry generates an opportunity to firstly listen and to then construct for the first time the lived experience of AUAAs. And in so doing, to also consider the associated questions of uncovering and proposing what elements of the academic experience AUAAs value (RA1), compiling and revealing the challenges facing AUAAs (RA2), and constructing what AUAAs project the outlook for the accounting academic profession to be (RA3). This reported study thus uses an accepted methodology that is consistent with many other reported studies examining lived experience and, as a consequence, extends the knowledge of lived experience into a new discipline in higher education in Australia.

The previous section examined the lived experience approach to research, and found it is an accepted method of qualitative research, noting the study uses these methods. In the section that follows the specific research design of Mixed Methods Qualitative Research (MMQlR) will be examined.

3.3. Research Design

This study employs a multi-method approach (Tashakkori & Teddlie, 2003), using multiple qualitative methods, also know as mixed qualitative research (MMQlR) (O'Reilly & Kiyimba, 2015), and some supplemental quantitative methods (Dainty, 2008) for descriptive purposes. An earlier lived experience study of construction management academics (Sher, 2012) utilised a mixed methods design framework (Creswell & Plano Clark, 2011; Tashakkori & Teddlie, 2010) of quantitative and qualitative methods. The study being reported here draws from Sher (2012) as a basis for the study of the accounting academics' lived experience. This section will look briefly at the multiple-method design used in the study.

3.3.1. Multiple Methods Research

Multiple methods research occurs where "more than one method or more than one world view are used" (Tashakkori & Teddlie, 2003, p. 11). Figure 3.1, adapted from Saunders, Lewis, and Thornhill (2016, p. 167), depicts the methodological choices available, and notes within multiple methods are multi-method and mixed methods approaches.

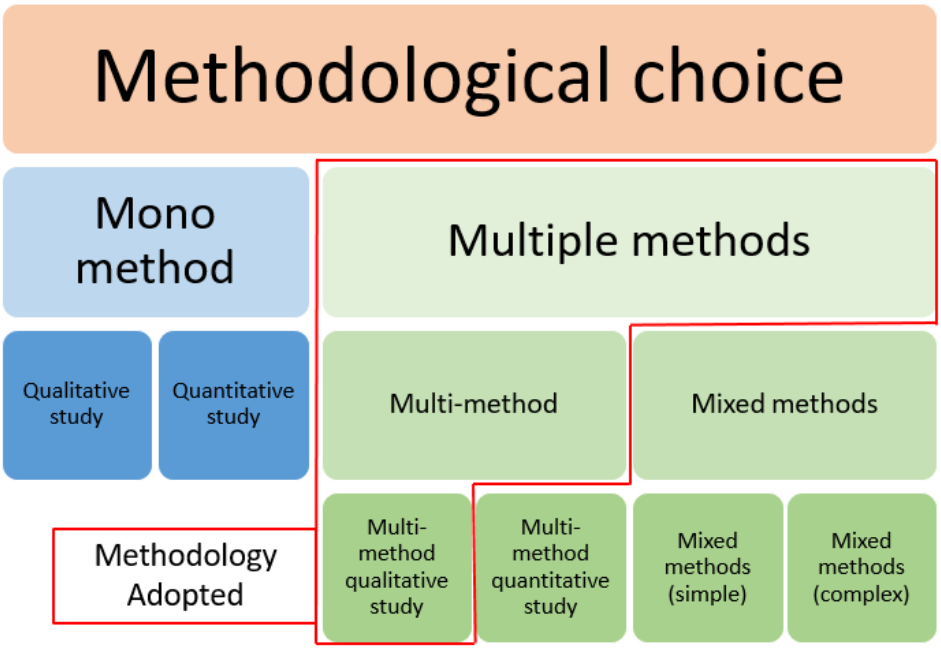


Figure 3.1: Methodological Choices

A multi-method approach is "when more than one qualitative approach or more than one quantitative approach is used in a single study" (Creamer, 2018, p. 6). Similarily, Tashakkori and Teddlie (2003) note that "it is where research questions are answered using two data collection procedures or two research methods, each of which is from the same [qualitative] or [quantitiative] tradition" (p. 11). Saunders et al. (2016) make the point that a multi-method approach is either qualitative or quantitative, and does not mix the two.

Multi-methods Qualitative Research (MMQlR)

This study utilises a MMQlR design, which incorporates the "use of more than one qualitative data collection technique and corresponding qualitative analysis procedure or procedures" (Saunders et al., 2016, p. 721). By using multiple qualitative methods, different data sets about the same problem are collected (Brewer & Hunter, 2005) which can provide "a more comprehensive understanding in breadth and depth of findings" (O'Reilly & Kiyimba, 2015, p. 99). O'Reilly and Kiyimba also observe that the data collected through each method may reveal different aspects of the phenomena of interest and may provide greater completeness.

Quantitative

The use of quantitative research generally involves numerical data being collected for analysis using quantitative methods (Garwood, 2013). Quantitative research methods typically use numeric data to measure variables (Sarantakos, 2005) and describe trends or explain relationships between variables (Creswell, 2008). It typically (but not exclusively) uses surveys, documentary methods, observations and

experiments (Sarantakos, 2005). Creswell notes this method typically uses questions which are "specific and narrow" in order to "obtain measurable and observable data on variables", using "mathematical procedures, called statistics" (2008, pp. 54, 56).

In this study quantitative methods were used to obtain descriptive data about AUAAs, including age distribution, gender, years of teaching and their perceptions of the importance they held regarding certain criteria. It is appropriate to use descriptive statistics to analyse this data to describe AUAAs (Jupp, 2013) and provide a context for AUAAs "…against which the qualitative data can be evaluated and analysed" (Sher, 2012, p. 93). The nature of the data collected here was not for inferential statistical analysis.

Qualitative

Qualitative research is "concerned with meaning rather than measurement" (Daft, 1983, p. 539). Not limited by existing theories (Nieswiadomy, 2012), it recognises that "…text never has only one meaning" (Lindseth & Norberg, 2004, p. 154). Rather than pursue numerical data for statistical analysis, qualitative inquiry seeks out the subjective meanings of things, using the different world views and perspectives of the participants (Sumner, 2013). By contemplating what these different perspectives of the participants mean, the researcher is able to generate meaning from the data and potentially produce descriptions, notions or theories (Creswell, 2009; Malterud, 2001; Patton, 2015). The process for doing this is typically inductive (Creswell, 2009) – through collecting quotes from participants (Patton, 2015) and exploring them for meanings (Malterud, 2001; Saks & Allsop, 2007) by searching for patterns and themes (Nieswiadomy, 2012). Creswell (2013) describes the researcher's role within this type of inquiry:

> …the researcher relies on the views of participants; asks broad general questions; collects data consisting largely of words (or text) from participants; describes and analyses these words for themes; and conducts the inquiry in a subjective, biased manner. (p. 46)

Qualitative methods are used when an issue needs to be explored (Creswell, 2013), such as the study which explores the lived experience of AUAAs. The study uses the views of academics who shared their experiences of being an AUAA with the researcher, and their responses to broad open questions from the questionnaire were analysed for themes and patterns. The nature of the study thus lends itself to the use of qualitative research methods.

Research Design Model

The research design model for the study being reported is in Figure 3.2, as adapted from the original mixed methods research model of Ivankova (2004, p. 59). The adapted model uses phases for data collection by different collection methods, combining of the qualitative data, and then data anlaysis prior to integrating the results from all data sources (O'Reilly & Kiyimba, 2015, p. 97). The combination of the two qualitative data sets, although collected by different methods, "can be analysed through the same

analytic framework dictated by the methodology are are thus epistemologically congruent" (O'Reilly & Kiyimba, 2015, p. 97).

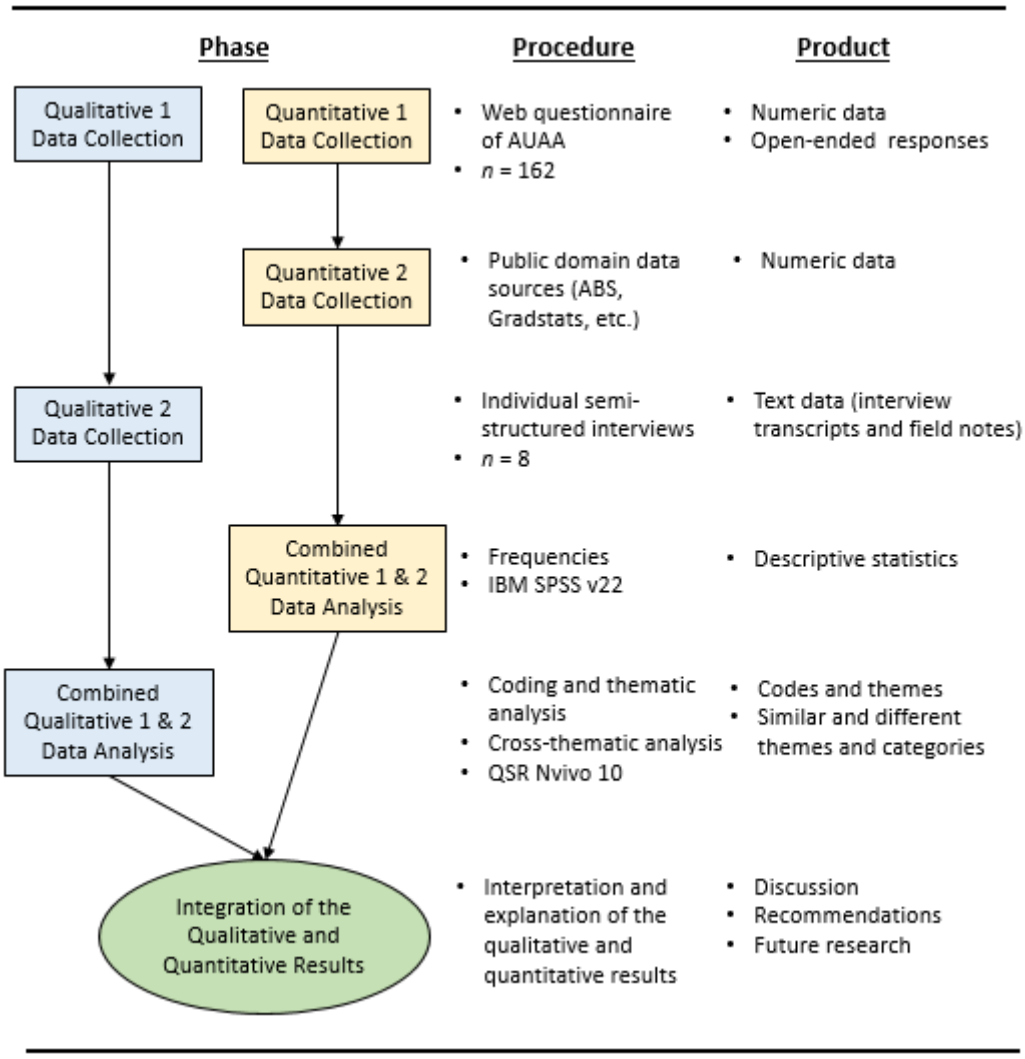


Figure 3.2: Research Design Model

This section has reviewed the multi-method qualitative research design used in the study being reported, and has provided a rationale for the method chosen. The actual design procedure is portrayed in Figure 3.2 The next secton looks more closely at the various research design components.

3.3.2. Research Design Components

As established above, the use of MMQlR as a research methodology is an appropriate choice for the study documented in this dissertation, this section will look more closely at the various design components comprising the study, describing the components and noting a rationale for their use.

These design components are public domain data, an online questionnaire, and semi-structured interviews. The actual process of using these instruments is included later in section 3.4, and results of the analysis of the data collected from these components will be explained more fully in Chapter 4.

Public Domain Data

In order to provide a framework within which AUAAs operate historical demographic data were collected from publicly available data sources, including the Australian Bureau of Statistics (ABS), Commonwealth Government Department of Education and Training (DET), and Graduate Careers Australia (GCA). The data collected included university accounting student enrolment numbers, numbers of accounting graduates, employment rates of accounting graduates, and whole university staffing numbers. These data provides information used to address the issues AUAAs face by looking at trends in student enrolments over time and developments in student numbers and graduates, which speak to the viability of accounting courses in universities, with potential implications for AUAA staffing levels. The patterns of domestic and international students' enrolments also impact on the teaching of AUAAs, raising issues associated with the significantly higher levels of income from international student numbers as opposed to that of domestic student levels. Graduate employment rates not only speak to the issue of program sustainability, but also to the influence employers of graduates exert on the accounting programs and their curricula, as employers want graduates to be 'work-ready', and what are the implications of this for the program of study.

Gathering and using such data to provide this context relies on the accuracy of the data collected by these external providers, and on the reliability of those who provide the data to the collectors. In most cases the data comes from a series of mandated reporting requirements over a long period of time and can reasonably be relied upon to provide accurate information. As the data collected from this source is historic, it tells a story of what has been the case in the past, and not necessarily projecting into the future, consequently care is to be exercised in drawing conclusions about possible future scenarios based on this data source alone.

Questionnaire

The questionnaire is a form of survey, widely used in both quantitative and qualitative research and is one of the most common forms of survey (Neuman, 2011; Robson, 2011; Sarantakos, 2005). It typically takes the form of answers to questions that can, for example, be asked in person, via telephone, by email or in a written response form. Often the responses are "closed", that is, the respondents choose from a selection of pre-coded responses (Sarantakos, 2005). It is an easy and quick form of collecting data (Creswell, 2008), and is most commonly used to measure variables (e.g. on a scale of 1 – 5, which of these phenomena is most important?) and to gather descriptive information, like people characteristics (e.g., age and gender) (Neuman, 2011; Robson, 2011).

In the initial phase of the study, a questionnaire via email invitation to complete an online questionnaire was used to canvass the views of AUAAs on a range of issues, as well as to obtain data relevant to the description of AUAAs. Web-based/email questionnaires are popular as they can produce data quickly and inexpensively, and have a wide reach (Creswell, 2008; Neuman, 2011). The online questionnaire was based on an established questionnaire used in an Australian Learning & Teaching Council funded review of construction management education in Australian universities (Sher, 2012; Williams, Sher, Simmons, Dosen, & Pitt, 2009). As the questionnaire was already established and validated as an appropriate data collection tool, there was no need to conduct pilot testing (Creswell, 2008). The questionnaire questions used in the study are included in Appendix 2, along with an explanation about how these questionnaire questions are mapped to the research question and aims of this study. The questionnaire is used to provide some descriptive information, and to give a frame of reference of what AUAAs thinks about a range of issues (e.g., challenges to teaching). The analysis of the quantitative responses provides descriptive statistics which are used to assist in providing a context in which to situate the AUAA (refer to section 4.2). Analysis of the qualitative responses is combined with the data from the semi-structured interviews for integrated analysis. There are some acknowledged issues with using questionnaires, such as low response rates, exclusion of potential respondents without access to computers, and not allowing further probing of the issues (Neuman, 2011; Robson, 2011; Sarantakos, 2005). However, there are also significant advantages that include greater levels of privacy, wider coverage and less researcher bias (McLean, 2013; Robson, 2011; Sarantakos, 2005) which make it a credible tool to use within the MMQlR context, especially when used in conjunction with interviews (Creswell & Plano Clark, 2011; McLean, 2013; Sarantakos, 2005).

Semi-structured Interviews

Interviews are another common form of survey (Creswell, 2008; Robson, 2011), but entail verbal questioning, often in a one-to-one or group setting (Creswell, 2008; Sarantakos, 2005). It is where the researcher explores in detail, with participants their experiences, and learn from the participant as the expert (Rubin & Rubin, 2012; Sarantakos, 2005), sometimes explained using the metaphor of the researcher as a traveller returning from a journey and telling tales of what they saw and heard (Kvale, 1996, p. 4), or referred to as "…conversations with a purpose" (Fawcett & Pockett, 2015, p. 68). In phenomenological research it is these first-person reports of life experience that provides the evidence used by the researcher (Moustakas, 1994). Such use of interviews allows for flexibility in the questioning, and for there to be a fuller picture of the phenomena under investigation as a result of hearing the participant's point of view, as often the researcher has not experienced the same events (Flick, 2014; Patton, 2015; Rubin & Rubin, 2012; Sarantakos, 2005). This provides the potential of learning from what other people experience (Schwandt & Burgon, 2006), the strength of which increases when there is more than one participant (Lester, 1999).

The three most common types of interviews are structured, unstructured and semi-structured, with structured interviews following a very rigid question and answer process, unstructured being very open with little to no guidance or follow-up, and semi-structured being mostly open-ended questions guiding the interview and interviewer and allowing flexibility to vary from the questions (Bernard et al., 2017; Creswell, 2008, 2013; Sarantakos, 2005). This study utilised a semi-structured interview approach, with the suggested interview questions replicated in Appendix 3. The suggested questions were informed by an interview protocol used in an earlier study into construction management academics in Australian universities (Sher, 2012; Williams et al., 2009), and adapted to incorporate the AUAA discipline and context.. Appendix 4 shows the interview questions mapped to the research question and aims. These interview questions help to elicit the lived experience of AUAAs using their own words, which may then be used by university administrations, the accounting profession, and AUAAs themselves to facilitate better understanding and relationships thereby enhancing the lived experience of AUAAs.

Because the interview is one of the more common forms of surveys, this has led to some criticism that there is an overreliance on the use of interviews in qualitative research, and that potentially participants are more interested in self-presentation than providing authentic responses (Dainty, 2008), issues which can be minimised with the development of appropriate questions and interview skills. The ability of the interviewer to accurately recall the participant responses is also a potential issue, but again can be minimised by the use of audio recording and playback devices (Patton, 2015; Sarantakos, 2005). Another issue in interviews is the potential for interviewer bias (Robson, 2011; Sarantakos, 2005) but, as was discussed earlier in this chapter, it is appropriate for the researcher to "bracket" any prior understandings (Ashworth & Lucas, 2000; Lindseth & Norberg, 2004; Meadows & Morse, 2001). That is, to recognise and set aside as much of these as possible, which this researcher does throughout this report when applicable and notes where appropriate any personal biases. In using interviews, Neuman (2011) advocates using a pilot test of the interview questions to ensure the questions are of high quality, however where the questions are based on an existing instrument (as in the case of this study), Creswell (2008) notes this is not necessary. As the interview questions in the study were broadly based on those in previous studies (Ostwald & Williams, 2008; Sher, 2012; Williams et al., 2009), a pilot test was not considered necessary.

Connections

Earlier in this chapter Figure 3.2 was introduced, which pictorially represented the sequential process of the MMQlR methodology used in the study. Figure 3.3 below provides a pictorial depiction of the various sources of data and how they contribute to the pool of data for analysis.

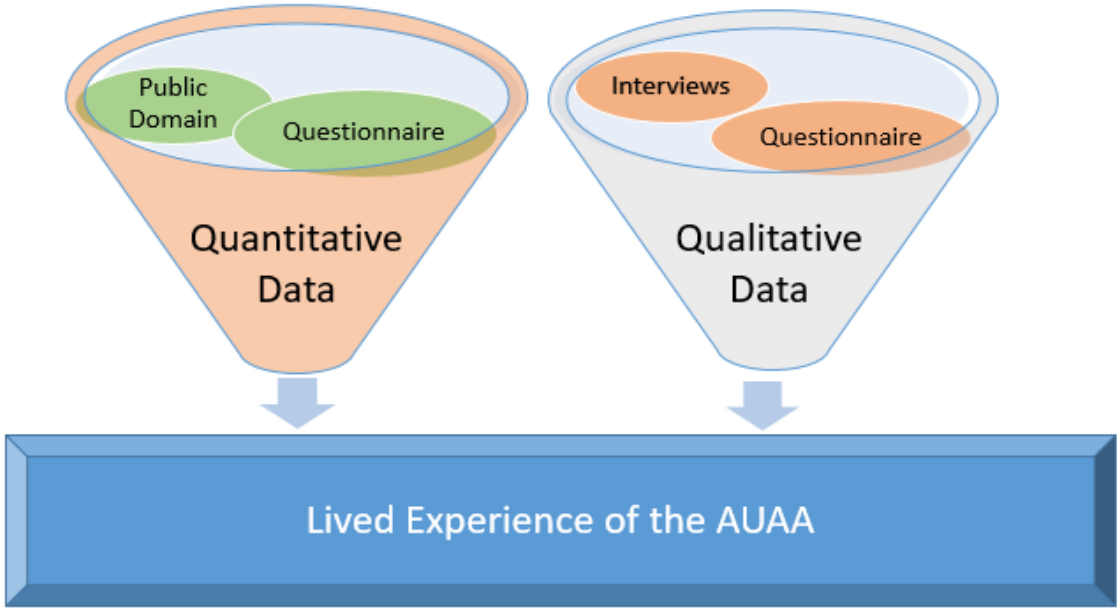


Figure 3.3: Data Sources and Contribution

In summary:

Public domain data were used to describe the context of AUAAs.

Questionnaire data were used to provide a description of AUAAs through descriptive data providing a context of and for the AUAA. The questionnaires also provided qualitative data of the lived experince of AUAAs for futher analysis and identification of themes

Interview data were used to provide the stories of the lived experience of AUAAs for further analysis and identification of themes.

This section of the chapter has provided an explanation of the components within the research design used in the study, and how they are connected and contribute to the decisions about the data collection and analysis methods.

3.4. Data Collection, Management and Analysis

This section looks more closely at the actual processes used for the collection, management and analysis of the data, including the process used for coding the data. Ethics approval for the questionnaire and interviews was obtained from the institution's Human Research Ethics Committee (approval number 2014:38) prior to administering them, and a copy of the application, approval letter, and extension approval are included in Appendix 5, Appendix 6 and Appendix 7.

3.4.1. Timeline

The process of conceiving a research question, conducting a study, analysing the results and then publishing a dissertation is a major undertaking that consumes a significant amount of time. Appendix 8 pictorially depicts this process for the study.

3.4.2. Data Collection

Public Domain Data

Data about the trends of overall university enrolments were collected by accessing the website for the Australian Bureau of Statistics, refining the search parameters for the required information and then downloading the data into Microsoft Excel format. Information regarding the employment of graduates was collected through the Graduate Careers Australia database held by the researcher's institution, and also through the Commonwealth Government Department of Labour website concerning employment statistics for accounting graduates. Specific data on the trends of accounting students in universities were collected through application to the Commonwealth Government Department of Education and Training, who prepared a specific purpose report in a spreadsheet for the researcher.

Questionnaire

The questionnaire was constructed using Survey Monkey, an online survey management system (Survey Monkey, 2014), which required respondents to navigate the survey website and complete the questionnaire in an estimated 20 minutes, there being no identifying questions and all responses anonymous. The data were collected and recorded by the online Survey Monkey system. To invite responses, a link to the website was originally sent in February 2015 to the Accounting and Finance Association of Australian and New Zealand (AFAANZ), the peak body "representing the interests of accounting and finance academics and other persons interested in accounting and finance education and research in Australia and New Zealand" (AFAANZ, 2014 Retrieved from http://www.afaanz.org/), with a membership in 2013 of approximately 900 (Wright, 2013). AFAANZ then forwarded this invitation to all members, noting that participation was voluntary and anonymous. Only a very small response rate of 3% was achieved by the end of February. In order to appeal directly to AUAAs the individual email addresses of all AUAAs identified and listed on each Australian university website was used for a bulk email from the researcher directly to the AUAA's at the end of March 2015, with two follow-up reminder emails sent in the opening weeks of April. The questionnaire remained open until 13 April, and yielded a final total of 162 useable responses, a response rate of 20% of the potential 808 AUAA invited to participate, which because the purpose of the questionnaire was for descriptive and indicative purposes only rather than drawing statistical generalisations, is an acceptable level (Jupp, 2013).

Interviews

As described in section 3.3.2 the interviews for the study took the form of semi-structured interviews based on an instrument used in previous research projects (Sher, 2012; Williams et al., 2009), and contextualised for use in the study. The criteria used for selection of participants was that they needed to be an accounting academic working full-time, with a minimum of three years' experience, and employed by an Australian university. Because this part of the study was not seeking to make statistical generalisations, but was rather looking for participants who might offer "…rich, 'thick' descriptions" (Nicholls, 2009b, p. 590), a small sample size was considered appropriate (Robson, 2011). Within qualitative research, Sarantakos (2005) notes there are "…no strict, agreed rules for sampling employed by all researchers" (p. 168), and specifically within phenomenology, as few as three to ten participants can be appropriate (Creswell, 2015). Referring again to Table 3.2, of the 20 other lived experience studies reviewed, nine involved ten or less participants, and another five studies between 11 and 15 participants. Only six studies had more than 15 participants. The intricacy for the researcher is that the "…sample size must be as large as necessary, and as small as possible" (Sarantakos, 2005, p. 168).

The study reported in this thesis involved eight participants, noting this is appropriate for phenomenological studies (Creswell, 2015; Creswell, Plano Clark, & Garrett, 2008; Nicholls, 2009a), recognising that as no two people are alike it is those that can "…enrich our understanding" (Nicholls, 2009b, p. 590) that were sought after for inclusion in the sample. That is, the sampling in the study was purposive, which involves the researcher selecting 'information rich cases' (Creswell et al., 2008; Robson, 2011) that can provide 'in-depth understanding' (Creswell & Plano Clark, 2011; Creswell et al., 2008) and which can best help to understand the phenomena under study (Creswell, 2015; Robson, 2011). Because the selection is subject to the researcher's decision-making in choosing the participants, there is potential for bias, however this can be, and was reduced though consistency in applying the selection criteria (Robson, 2011).

Using the selection criteria, a pool of 42 potential participants was identified across a range of universities and academic positions. An initial invitation to participate was sent out via individual emails to eight candidates, with new invitations sent to alternative candidates as invitations were refused or lapsed after two weeks. In total, 25 invitations were sent out in order to receive eight acceptances involving participants from five different Australian universities, the final acceptance taking six weeks to organise. The interviews were conducted over an eight-week period. The description of the participants and the universities where they are based are outlined in Table 3.3 and Table 3.4, noting that the size of the university in Table 3.4 (defined as small, medium or large) is based on arbitrary criteria determined by the researcher for convenience.

Table 3.3: Participant Characteristics

Characteristic		Number of Participants
Gender	Female	4
	Male	4
Academic Position	Lecturer	3
	Senior Lecturer	3
	Associate Professor	2

Table 3.4: Participant Universities

Characteristic		Universities	Participants
Size (no. students)	Large (>40000)	2	2
	Medium (20001 – 40000)	2	5
	Small (< 20000)	1	1
Location	CBD	2	2
	Regional	3	6

The characteristics of the participants and their universities, while not chosen on a representative basis, do nonetheless provide opportunity for a range of perspectives and experiences, which adds to the depth of understanding.

The interviews were arranged for an in-person interview at a time and place convenient to the participants, six held at their on-campus office, one at their home office, and one via online video conferencing (using Skype), a different but still valid approach to interviewing (as noted for example, by Robson, 2011). All were conducted during conventional "office-hours", although two of the participants were on either research leave or sabbatical. Upon arrival (or connection in the case of Skype) and following introductions the information statement and consent forms were discussed and completed just prior to the actual interview commencing. The interview, being semi-structured, involved the researcher asking a number of questions based on themes, and then exploring these themes as appropriate within the context of the interview. Each interview was completed in one hour or less, the average length just over 46 minutes. With the consent of the participant, the interviews were individually recorded on two digital audio recording devices to enable review and subsequent transcription of the interviews. All participant names were removed prior to coding, and each was referred to as AUAA1, AUAA2, and so forth.

3.4.3. Data Management

The public domain data were managed using Excel spreadsheets, and used in conjunction with the conditions stipulated by the providers of the information for acknowledgment and citation. The questionnaire data were managed and analysed using IBM SPSS Statistics 22 (IBM, 2014), a program designed to automate the statistical analysis of large volumes of data. Various descriptive statistical tests relating to frequencies were conducted. Following transcription, the interview transcripts were imported into QSR NVivo 11.0 (Hutchison, Johnston, & Breckon, 2010; QSR, 2016) for processing and analysis.

The process of transcription involved the reproducing from digital recordings of the spoken word interviews into written text (Halcomb & Davidson, 2006) by two third-parties known to the researcher. It is important to address the process of transcription as it is an integral part of the research project (Davidson, 2010; O'Reilly & Kiyimba, 2015) and does carry some risks, such as potential emotional distress to the transcribers (Kiyimba & O'Reilly, 2015), selectivity in the process (Davidson, 2009) and the concern that the researcher may not become as familiar with the data as a result of someone else transcribing (Tilley, 2003). While noting that in qualitative research the degree of closeness between the researcher and the data is not as critical (Halcomb & Davidson, 2006) as it is constructed in order to, "… uncover codes, categories and themes" (Tilley & Powick, 2002, p. 295) connected to the participants lived experience as an AUAA. The study enacted the following strategies to minimise these risks as follows:

- discussing the purpose of the study, and agreeing to conventions for transcription with the transcribers beforehand, and addressing such aspects as what nuances to be included (Tilley, 2003; Tilley & Powick, 2002);
- having confidentiality agreements in place with each transcriber, an example of which is in Appendix 9 (Tilley & Powick, 2002);
- ensuring the transcribers have opportunity to ask questions/seek clarification during the transcription process (Tilley & Powick, 2002); and
- the researcher listening to each interview while reading the relevant completed transcript to review and edit for clarity and errors (Tilley, 2003; Tilley & Powick, 2002).

Tilley and Powick (2002, p. 306) note there is "[n]o generalised method available to produce the perfect transcript, but as a result of these processes there is confidence in the transcriptions used in this reported study.

The electronic data were managed in accordance with the conditions contained in the ethics approval granted per Appendices 5-7, which included the electronic files stored in a secure password protected location on the Avondale College file server, with backup copies in a locked cupboard, along with any relevant hardcopy material. At the expiration of five years following successful completion of the PhD all hard copy material will be disposed of by secure shredding, and all electronic data erased in compliance with the conditions approved in the ethics application.

3.4.4. Data Analysis and Coding

Data derived from the public domain, the questionnaire and interviews were subject to analysis in order to answer the research question and aims. The data were grouped into two broad categories – quantitative and qualitative. The quantitative data involved numbers and frequencies of demographic attributes of the context of the AUAAs, and the numbers and frequencies of responses within a few questions of the questionnaire. The qualitative data comprised narrative responses to questions in the questionnaire, and interviews.

Analysis of the quantitative data was conducted using descriptive statistics and recorded using spreadsheets for the public domain data to portray the data in tables and graphs of totals and percentages of totals. As an example, the total number of enrolled accounting students was obtained and further divided into percentages of domestic and overseas students. The questionnaire data were captured in Survey Monkey, which provided basic numbers of and the frequency of responses for a number of questions. The findings from this analysis are reported in the following section 4.2.

Qualitative data analysis occurred once the data from both the questionnaire and interviews were imported into QSR NVivo 11.0. The correlation between the questionnaire questions and interview questions is noted in Table 3.5, and linked to the research aims in Appendix 2. As noted previously in this chapter, "although the data has been collected by different methods they can be analysed through the same analytic framework dictated by the methodology and are thus epistemologically congruent" (O'Reilly & Kiyimba, 2015, p. 97). The data were coded to determine themes arising from the responses. This process is further outlined below.

Table 3.5: Correlation of Questionnaire and Interview Questions

Questionnaire Q		Interview Q
Q15	How many years of industry experience	4
Q16	Currently working PT in industry	4
Q17	How long since worked in industry	4
Q22	Importance of factors to discipline	8a
Q23	Significant issues facing discipline	2, 5, 8a
Q24	Changes like to see in discipline	4, 6a, 6b,7a, 7b
Q25	Obstacles to implementing these changes	4, 5, 6b, 7a, 7b, 8a
Q29	Students expectations of teaching changed	3
Q30	Ways student expectations of teaching changed	2, 3
Q44	How many hours in week to complete duties	5
Q45	In year, breakdown of workload	5
Q46	Most significant teaching strengths	4
Q47	Issues affecting strengths of teaching	2, 3, 5
Q48	Challenges ahead to teaching	3, 5, 6a, 6b, 8a, 8b
Q50	Other areas of need affecting teaching practices	8a

Thematic Analysis

The definition of a theme, for the purposes of this study is consistent with Lindseth and Norberg (2004, p. 149) who define a theme as, "…a thread of meaning and penetrates text parts, either all or just a few. It is seen as conveying an essential meaning of a lived experience." Braun and Clarke (2006) further explain that a theme, "…captures something important about the data in relation to the research question, and represents some level of patterned response or meaning within the data set." (p. 82). Building on this description of a theme, Saldaña (2013) notes a theme as, "…an *outcome* (italics supplied) of coding, categorization, or analytic reflections" (p. 14). This process of coding and categorising (detailed in the next section of this chapter) required judgement by the researcher (Braun & Clarke, 2006, p. 82) which risks a level of bias. However, by determining and consistently applying a coding process this risk can be minimised.

By analysing the data for themes, the researcher is looking to recover, "…the theme or themes that are embodied and dramatised in the evolving meanings and imagery of the work" (Van Manen, 1997, p. 78). The emphasis is on the content of the text (Riessman, 2008), and is, "… a method for identifying, analysing and reporting patterns (themes) within the data" (Braun & Clarke, 2006, p. 79). Whilst Braun and Clarke refer to thematic analysis as a method, they also note very importantly that, "… thematic analysis is not wedded to any pre-existing theoretical framework, and therefore it can be used within different theoretical frameworks" (Braun & Clarke, 2006, p. 81), such as the lived experience approach using a MMQlR research design that the study uses.

In analysing the data in the study, thematic analysis was used across a number of cases to find repeated patterns of meaning (Braun & Clarke, 2006; Riessman, 2008).

Data Coding

In a qualitative inquiry context, a code is something (usually a word or short phrase) that, "symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based visual data" (Saldaña, 2013, p. 3). The process of coding enables for the organisation and grouping of data that share such similarities by "…segmenting sentences (or paragraphs) or images into categories and labelling those categorised with a term, often a term based in the actual language of the participant" (Creswell, 2009, p. 186). These segments are named with a label (Charmaz, 2014, p. 111) that allows for the "… categories, properties and relations between them" (Flick, 2014, p. 403) to be arranged into some sort of order, classification or system (Saldaña, 2013, p. 9).

In the reported study the coding process was adapted from the approach outlined by Tesch (as citied in Creswell, 2009, p. 186), and involved:

1. Getting a sense of the whole – reading all data;
2. Picking one document and going through it looking for underlying meaning and noting initial thoughts in the margin;
3. After following step 2 for several documents, making an initial list of topics and beginning to cluster similar topics;
4. Finding a descriptive wording for each topic and creating an equivalent node in NVivo 11.0;
5. Using NVivo 11.0 and these nodes to go back through all the data and noting any new codes or themes that may emerge;
6. Reviewing all the coded data and looking for themes that may emerge through interrelationships and codes that are similar in nature; and
7. Recoding the data with these codes and themes.

This approach was used for the purpose of gaining a holistic approach in the study to the participants' entire lived experience, rather than focussing on a single issue.

The study, reported here, followed the approach listed above, beginning with the author reading all qualitative responses to the questionnaire, and each interview transcript (while simultaneously listening to the respective interview), taking time to absorb the content and gain a sense of the experiences conveyed. Once this had been completed, the author chose the transcript belonging to AUAA1 and read it through again, noting in the margin of the transcript any initial thoughts or observations, including emphasis and repetition. Each transcript was then processed in the same manner, with no more than one transcript reviewed in any one session.

After the qualitative data were reviewed using this initial process, a list was created of 887 potential codes (for an example see Table 3.6), divided into 12 themes (see Table 3.7), including one for unassigned items.

Table 3.6: Example of Initial Codes

Transcript	Potential Code	Themes
AUAA3	Academia not an initial career choice	AUAA
AUAA5	Always something else to do	AUAA
AUAA2	Teacher expectations	Consumers
AUAA8	University accommodating student demands	Consumers
AUAA8	3 year degree adequate	Curricula
AUAA7	Ability to communicate important	Curricula
AUAA6	Traineeships stifle thinking	Industry
AUAA6	Traineeships TAFE not university	Industry
AUAA4	Chinese students	OSS
AUAA3	English proficiency	OSS
AUAA1	Professional bodies	PB
AUAA6	Uni not PB should decide degree parameters	PB
AUAA3	Accounting PhD only good for academia	PhD
AUAA5	Accounting PhD shortages	PhD
AUAA5	Teach exam	Quality
AUAA8	Transition to university	Quality
AUAA7	AUAA impact students not research	Research
AUAA7	AUAA now trained in research	Research
AUAA4	Use of LMS forums	Teaching
AUAA1	War stories	Teaching
AUAA6	Academia less flexible	Workload
AUAA2	Workload pressures	Workload
AUAA4	Like running a business	Unassigned
AUAA3	Work to rule	Unassigned

Table 3.7: Initial Themes Used

	Theme	Explanation
1	AUAA	Australian university accounting academic
2	Consumers	Students as consumers
3	Curricula	Curricula issues
4	Industry	Industry connection
5	OSS	Overseas students
6	PB	Professional bodies
7	PhD	PhD as an entry qualification
8	Quality	Student quality
9	Research	Research issues
10	Teaching	Teaching issues
11	Workload	Workload issues
12	Unassigned	Not fitting in other categories

In the selection of these themes, role theory assisted in the identification and groups of codes. For example, the recognition that role coflict and role ambiguity would create potential role strain was important in assigning a workload theme. NVivo nodes are typically categorised and organised within a hierarchical structure, described as, "… a branching tree system with categories, subcategories and sub-subcategories" (Bazeley & Jackson, 2013, p. 95), with the top-level nodes referred to as 'Parent tree nodes' and lower levels as 'Child tree nodes'. The initial list of 887 codes and 12 categories was reviewed in the context of the data and summarised into initial child tree nodes for the data from the questionnaire and into nine parent tree nodes see Table 3.8: Questionnaire Parent Nodes and the interviews into child tree nodes and fourteen parent tree nodes (see Table 3.9).

Table 3.8: Questionnaire Parent Nodes

Node Name
Challenges (Q48)
Changes (Q24)
Issues affecting teaching (q47)
Obstacles to Change (Q25)
Other career issues (q49)
Other comments (q53)
Significant issues (q23)
Student expectation (q30)
Teaching strengths (q46)

Table 3.9: Interview Parent Nodes

Node Name
Accounting profession
AUAA
Curricula issues
Industry connection
International students
PhD
Professional bodies
Research
Student quality
Students
Students as Consumers
Teaching
University
Workload

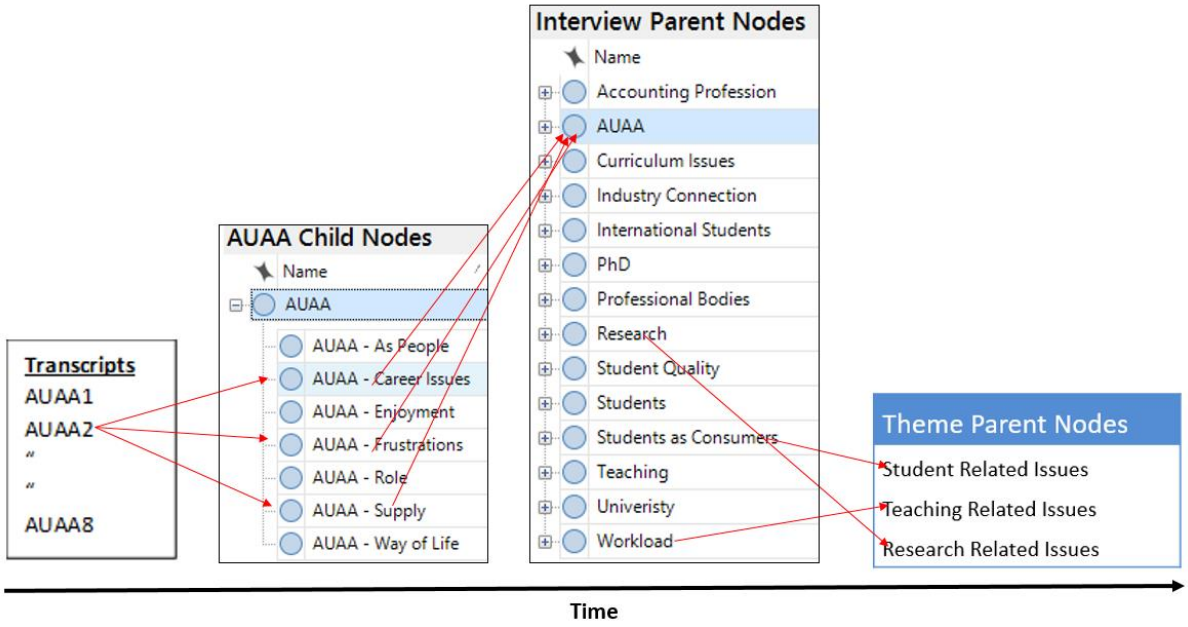
After this process of coding was completed, the data were analysed again in light of these and any new codes, and recoded as necessary. A further review then developed three major themes across the data, as

shown in Table 3.10. This process of analysis ensured that the data was organised and systematic, ensuring each piece of the data was treated individually and then considered collectively.

Table 3.10: Developed Themes

Theme Nodes
Student-related Issues
Teaching-related Issues
Research-related Issues

The data were reviewed once more taking these into account. An example of the sequence of coding is represented in Figure 3.4, which notes that the transcripts were reviewed, and a series of nodes identified that were coded and eventually grouped under a parent node 'AUAA'. After the data were reviewed again, the various parent nodes were formed, (all of which contained child nodes), who in turn after another review come under various overarching themes.



(adapted from Sher, 2012, p. 107)

Figure 3.4: Example of Method of Coding Qualitative Data - Interviews

This section of the chapter has examined the various aspects of the data collection, management and analysis in the study. It has looked at a timeline of events and then the process for collecting data using public domain data, a questionnaire and semi-structured interviews. The process of managing the data collected from those sources was noted, and then a description of the process of analysing and coding the data, using basic descriptive statistics, thematic analysis and Nvivo 11.0 coding tools.

3.5. Chapter Synthesis

This chapter has provided the rationale for and documents the chosen methodological approach of the study, a hermeneutic phenomenological methodology using a Mixed Methods Qualitative Research approach. This MMQlR approach included the gathering of public domain data to provide a context of AUAAs, quantitative data from an online questionnaire sent to AUAAs which provides a description of AUAAs and adds to the context in which they exist, and qualitative data elicited from the online questionnaire and stories provided by selected AUAA participants via semi-structured interviews. The methods of data collection, management and analysis were reported and explained, noting the process of thematic analysis for coding the narrative responses to the questionnaire and interviews, which developed into themes arising from the data. Figure 3.5 demonstrates how the use of these methods adds to the evolution of this disseration through the selection and use of the methodology and methods described above.

In the next chapter the findings from this collection and analysis of data will be reported which will reveal the lived experience of AUAAs, along with the associated questions of compiling and revealing the challenges facing these academics, uncovering what they value as academics, and constructing their projection of the outlook for the accounting academic profession.

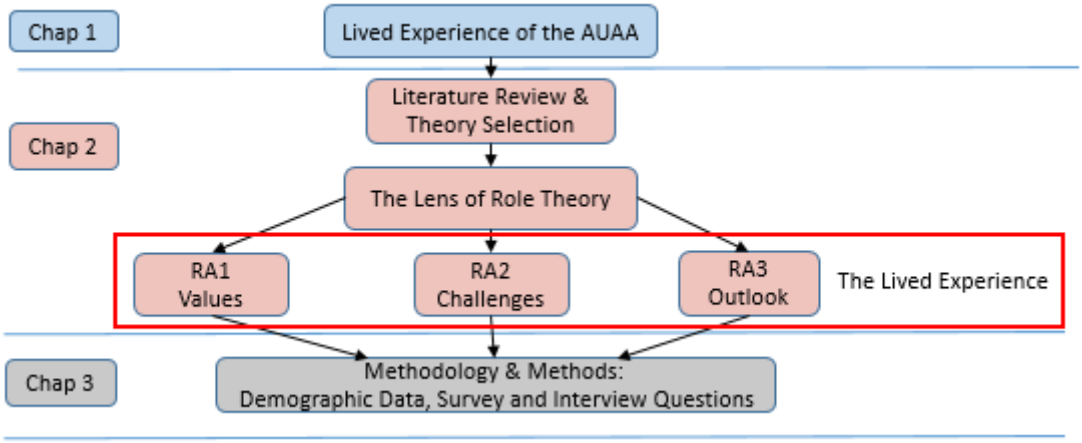


Figure 3.5: Conceptual Framework Development Incorporating Methodology

4. Report of Findings

4.1. Introduction

In this chapter the findings resulting from the analysis of the data collected in the study are reported providing a voice to the values, challenges and outlook of the Australian University Accounting Academic (AUAA). Unless otherwise noted, the term AUAA will be used from this point forward to refer to the AUAAs in this study. The previous chapter outlined the method of collection and analysis of the data from three main sources, these being public domain data, that supplied by AUAAs via a questionnaire, and then the results of open-ended questions from the questionnaire and the interviews with some of the AUAAs (these methods are described in detail in sections 3.3.2 and 3.4). The composition of the participant AUAAs involved in the interviews is noted in Table 4.1, and the universities at which they were engaged is in Table 4.2.

Table 4.1: Participant AUAAs

Academic Characteristic	Number	Percentage
Gender		
Female	4	50.0%
Male	4	50.0%
Total	**8**	**100.0%**
Academic Position		
Lecturer	3	37.5%
Senior Lecturer	3	37.5%
Associate Professor	2	25.0%
Total	**8**	**100.0%**

Table 4.2: Participant Universities

University Characteristic	Number	Percentage	Number of Participants	Percentage
Size (no. students)				
Large (>40000)	2	40.0%	2	25.0%
Medium(20001 – 40000)	2	40.0%	5	62.5%
Small(< 20000)	1	20.0%	1	12.5%
Total	**5**	**100.0%**	**8**	**100.0%**
Location				
CBD	2	40.0%	2	25.0%
Regional	3	60.0%	6	75.0%
Total	**5**	**100.0%**	**8**	**100.0%**

This dissertation details those findings that represent the most prevalent themes raised, or those that the AUAAs perceived to be of highest priority, and which contribute to the body of knowledge in this area. These findings were selected on the frequency and intensity (i.e., strength of expression) of the themes that were raised in the participants' responses to the questionnaire and in the AUAAs interview responses, as described in the table of proportional comments in Table 4.3.

Table 4.3: List of Proportional Comments

Proportional Comment	Description
Primary	The most frequent and/or most intense response
Secondary	A response with high frequency and/or intensity without being the most frequent or intense
Important	A response with frequency and/or intensity that warrants noting, without being or primary of secondary importance.
In relation to responses/comments associated with a particular theme, idea or issue:	
	Frequency – the frequency of an occurrence Intensity – the strength of expression

In the questionnaire, these responses are amongst the most pronounced responses to questions, indicating strong views regarding the particular issues. For the interviews, the selection criteria were the most frequent themes presented in the responses of the participants to open-ended questions. Matters that were excluded from presentation and discussion, in this dissertation, were excluded either because they were not addressed in responses in both the questionnaire and interviews, or represented only a small number of responses or only passing references. By establishing a set of exclusion criteria to guide the identification of major themes in the data, the researcher was assured that the themes that did emerge were central to the AUAAs' lived experiences. The questionnaire and interviews in the study (noted in section 3.3.2) explored with the AUAAs a comprehensive view of the aspects of their role they value (RA1), the challenges they face (RA2), and their outlook (RA3). In responding in particular to the open-ended questions in the questionnaire and interviews, the AUAAs, at times, raised issues which are beyond the scope of this dissertation. These issues may have been raised by only a very small number of AUAA, or are of a personal nature not relating to their role as an AUAA.

Throughout the dissertation responses to questions within the questionnaire are identified as Q*n*, and comments from the interview participants' responses are individually identified as AUAA*n*.

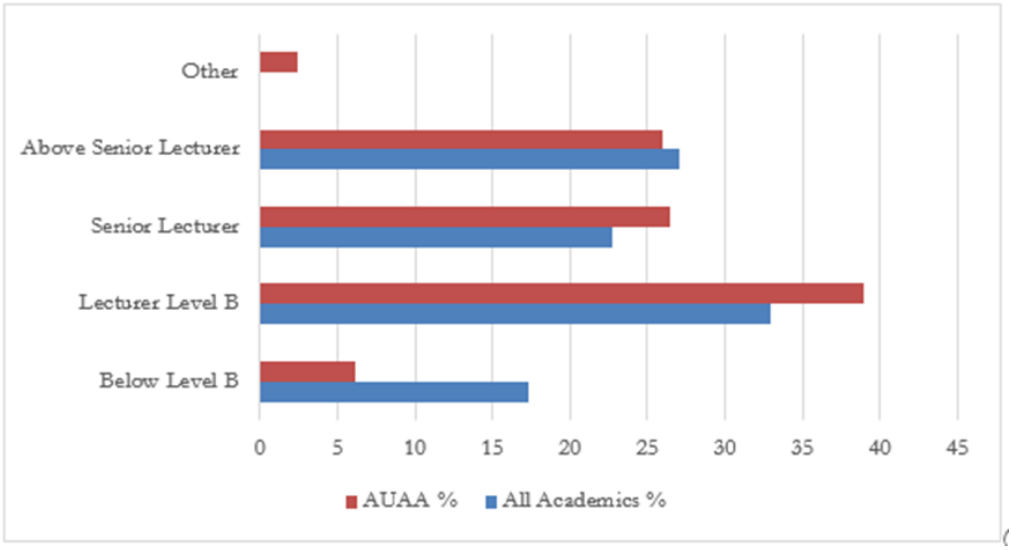
Prior to exploring the themes raised by the AUAAs in the study, the next section will provide a glimpse of the composition of AUAAs and the context in which AUAAs are situated.

4.2. Situating the AUAAs

This section of the chapter will utilise data from the public domain and the questionnaire to describe the participants in the study reported here, and to provide a context in which AUAAs are situated. It will look at academics within the Australian university sector generally, and then the accounting academic more specifically. It will then report some key characteristics of university students generally, and then students within the discipline of accounting more generally.

4.2.1. The Academic

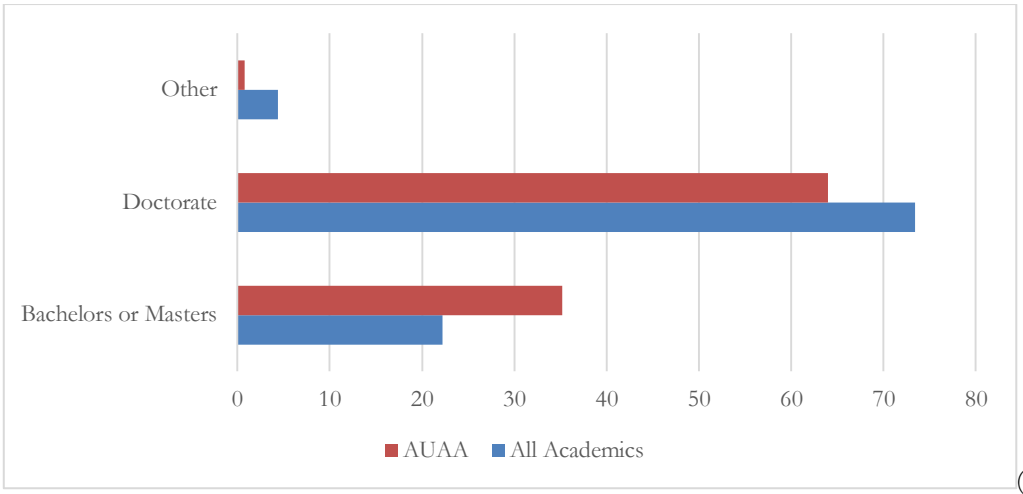
The investigation notes that in March 2015 there were 808 full time accounting academics in Australian Universities, of which 20% responded to an invitation to participate in a questionnaire for the inquiry. Putting this into perspective, in 2014 there were 88 382 full time academics in the Australian university sector, and 29 674 fractional academics. The number of fractional academics used in the University sector grew by 51.6% from 2005 to 2014, compared with only 24.8% growth in full time academics for the same period, confirming an increasing propensity to use fractional academics over full time academics. The position s of those AUAA who responded, and of academics generally are disclosed in Figure 4.1, noting that compared to the general academic population, AUAAs are typically clustered more in the Senior Lecturer and Lecturer Level B positions, however the study data for AUAAs did not include fractional academics, which would affect this comparison,



(Source: Department of Employment and Training, 2014)

Figure 4.1: Academic Positions

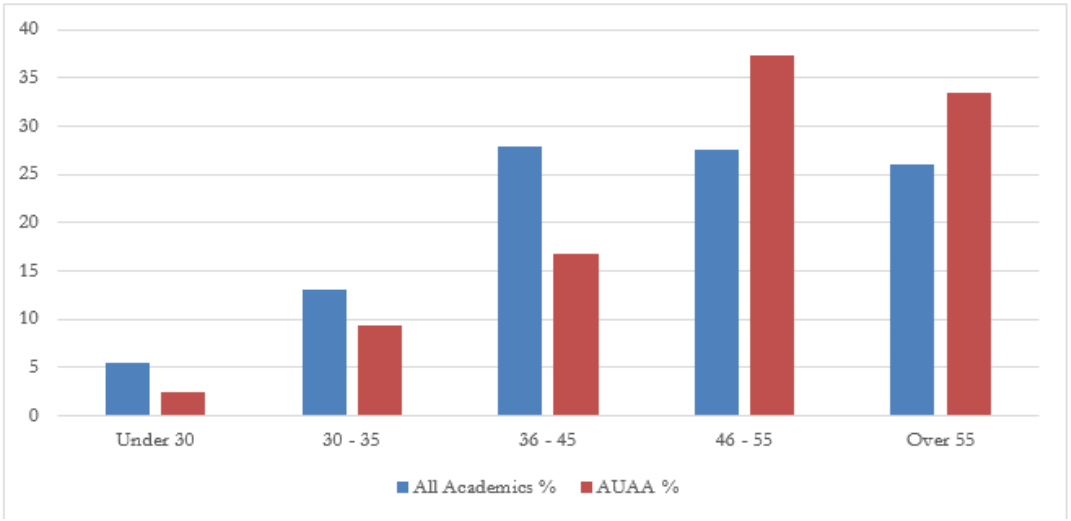
The qualifications for the same are depicted in Figure 4.2, which notes there is a smaller proportion of AUAA's who responded with doctorates (64% compared to 73.4%), who are more likely to hold a bachelor's or master's degree.



(Source: Department of Employment and Training, 2014)

Figure 4.2: Qualifications of Academic

The comparable age of the academics is noted in Figure 4.3, which highlights that the participant AUAA is typically older than academics generally, with nearly 70% likely to reach retirement age within the next 20 years, compared to 53.6%. As would be expected, there are therefore fewer AUAAs at the younger end of the age spectrum.



(Source: Department of Employment and Training, 2014)

Figure 4.3: Academic Staff Age Groups

Should the age distribution of AUAAs who responded to the questionnaire be generalisable across all AUAAs in the general academic population, the issue of succession planning for potential AUAA retirements and withdrawals from the academic workforce becomes more essential. This is especially important when it is noted that during the period 2007 - 2015 there was an average of 15 research doctorate graduates in accounting each year seeking full-time employment, of which an average of 80%

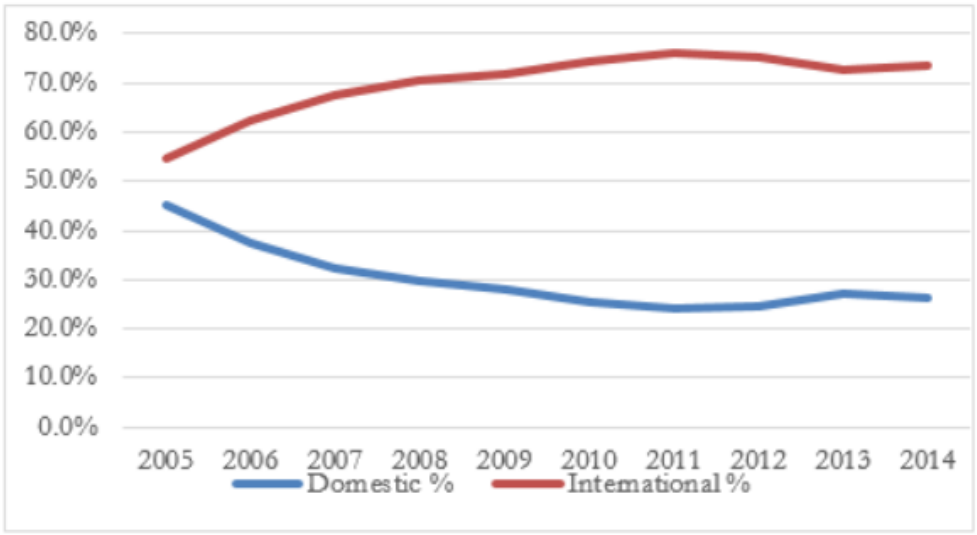
enter higher education, insufficient to replace those potentially retiring in the near future (Graduate Careers Australia, 2007-2015).

Of the current AUAAs who responded, 30% have less than two years' industry experience, and 53.5% have five or less years of industry experience. For 91% of these participant AUAAs, it has been more than five years since they worked in industry, with only 9% currently working part time in industry. In terms of teaching experience, 32% of AUAAs who participated in the questionnaire have been teaching for ten years or less, 58% between eleven and thirty years, and 10% for thirty or more years.

In looking at connection to their university, 42% of the responding AUAAs have been at their current university for six years or less, 26% between seven to ten years, and 32% for more than ten years., and two thirds have worked at more than one university. The main reasons for changing university were seeking promotion/pay increases (44%) or personal reasons (42%). During their time as an AUAA 85% have held some form of administrative responsibility, most commonly course convenor (72%) or a Head/Deputy Head of School (48%).

4.2.2. The Graduate

The most significant change in the bachelor's degree accounting graduate profile over the previous ten years has been in the area of citizenship, with 45% of 2005 accounting graduates as domestic students, compared with 26% in 2014, per Figure 4.4 below.



(Source: Department of Employment and Training, 2015)

Figure 4.4: Citizenship of Accounting Graduates

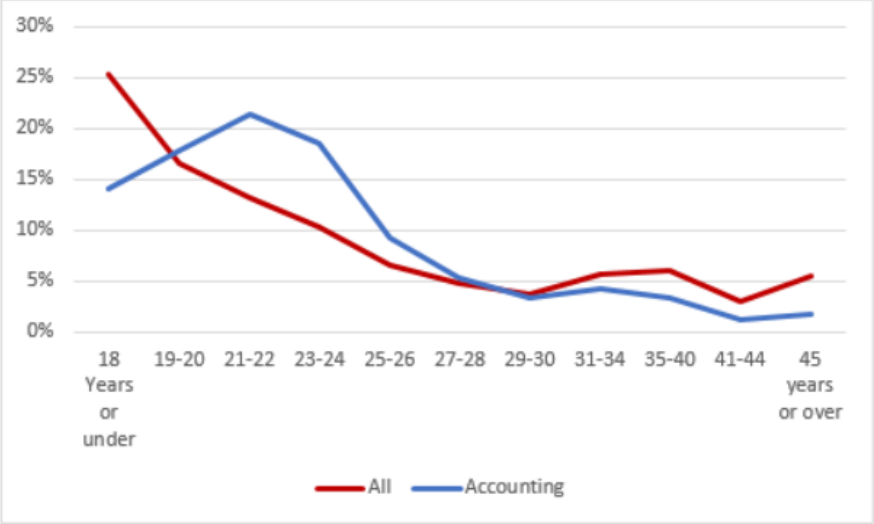
During this same period, using the Graduate Course Experience Questionnaire (Carroll, 2015), the accounting graduates overall satisfaction with their course experience rose from a mean of 80.1% to be the same as for all courses, 83%. While the accounting graduates were also happy with their graduate

qualities and generic skills, they were less satisfied with their workload and assessments, both categories experiencing declines in satisfaction levels over the same five-year period.

The outlook for employment for accounting graduates is generally good (Department of Employment, 2016b; Hays Quarterly Report, 2016) with an additional 31 100 jobs projected over the next five years (Department of Employment, 2016a). In particular, employers are looking for the "soft skills" that include interpersonal and communication skills (Department of Employment, 2016b). This bodes well for the accounting graduate, who, over the last five years has enjoyed an employment rate of 77.7% of those seeking employment, which is consistently 4 – 5% higher than for all higher education graduates for the same period (B. Guthrie, 2015).

4.2.3. The Student

Accounting students in Australian universities typically commence their studies at an older age than the general university student population, with most number of students being 21 – 22 years of age for accounting students in the period 2005 - 2014 compared to 18 years of age or under for the general student population for the same time, as noted in Figure 4.5.



(Source: Department of Employment and Training, 2015)

Figure 4.5: Age of Commencing Students 2005 - 2014

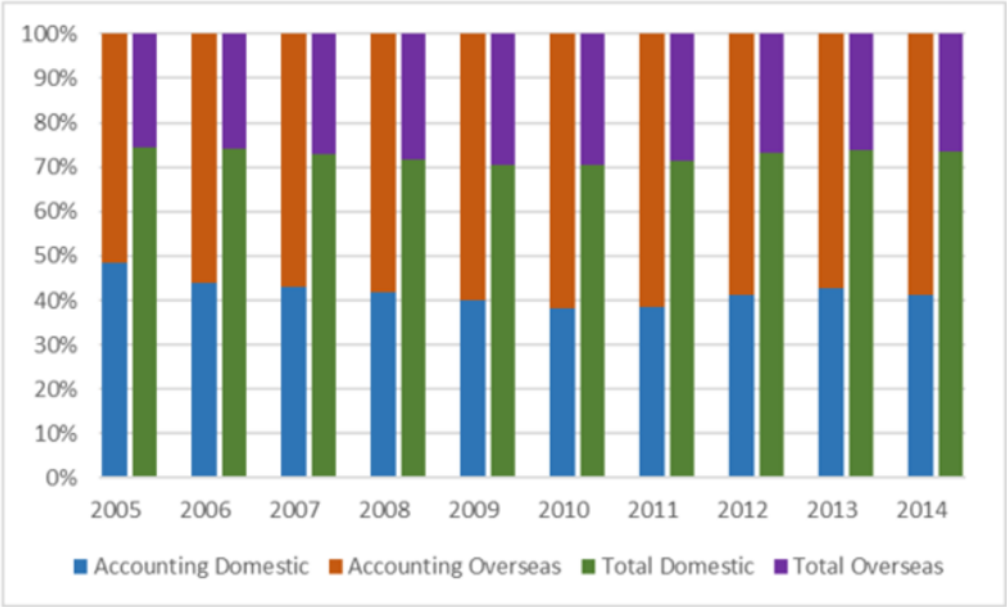
Although experiencing some minor variations, the overall student population grew by an average of 4% each year from 2005 until 2014, and during the same period the accounting student population was subject to some significant increase and decreases, although still averaging 4.8% growth, as reported in Figure 4.6. The actual number of Equivalent Full-time Student Load (EFTSL) for 2014 was 977 237 for the entire university student population, and 36 952 for accounting students, representing 3.8% of the total EFTSL, down from 5.1% in 2005.



(Source: Department of Employment and Training, 2015)

Figure 4.6: Annual EFTSL Growth Rates

Of these full-time student numbers approximately 40% of students in recent years within the discipline of accounting are deemed domestic students, with the balance being overseas students. In comparison 75% of the total student numbers are considered domestic, and 25% overseas as depicted in Figure 4.7.



(Source: Department of Employment and Training, 2015)

Figure 4.7: Citizenship of University Students

The Australian accounting degree is heavily promoted to overseas students as a recognised high quality degree (Chartered Accountants Australia and New Zealand, 2016), at a comparably lower cost ("Why study in Australia," 2016) that can improve job prospects back in the students' home country (Tadros & King, 2014) and may be a pathway to permanent residency in Australia (Watty, 2007) as part of the Skilled Occupations List for migrants.

The gender composition of accounting students is roughly 50/50, which is consistent with the general student population, and within the accounting discipline around 85% of students attend in a full time capacity, which compares to 71% for general student enrolments. The difference reflecting the large number of overseas students in accounting who are typically unable to work and must attend full time as a condition of their student visa.

In this section, the context within which AUAAs are situated has been described. AUAAs are facing an environment of growing use of fractional staff to fill the demands of teaching. The responding AUAA to the study questionnaire is typically a level B lecturer and is older than academics more generally, with 70% of the responding AUAAs aged 46 years or older, raising issue of potential succession.

For most of these AUAAs it has been more than 5 years since working in industry. The accounting graduates in recent years have been 75% international students, and the composition of accounting students studying currently is approximately 60% overseas, compared with 25% for the wider student body. The accounting student typically commences their study at an older age, most of them are full-time, with a ten year average growth rate of 4.8%.

Figure 4.8: Themes Explored



Having provided a context in which AUAAs are situated, the next section of the chapter will explore the major themes as raised by AUAAs in the study, utilising the data from the questionnaire of AUAAs and interviews. The questionnaire provided both quantitative and qualitative responses, and the semi-structured interviews qualitative data for thematic analysis. It is appropriate to note that the researcher is an accounting academic working for a very modest higher education provider, and as such could be considered part of this phenomenon. However, the researcher is relatively new to the sector and thus is not fully enculturated. In addition, the class sizes at the researcher's institution are correspondingly small in comparison to an Australian university.

Three pre-eminent themes are reported, which were issues related to students, issues related to teaching and a final theme of research-related issues. The identification of these themes was assisted through the use of role theory to identify potential areas where there may be role conflict or role ambiguity that would impact on the lived experience of the AUAA. Each theme explores further sub-themes, as depicted in

Figure 4.8 to answer the research aims of what AUAAs value (RA1), are challenged by (RA3) and their outlook for the accounting academic profession (RA3). The themes and sub-themes are reported in order from the most dominant to the least dominant.

4.3. Theme 1 – Student-Related Issues



The participants in the study raised a number of issues regarding how they perceive student engagement and connection with studying accounting at the university level. Responses to the questionnaire regularly included the terms "*student quality*", or interchangeably, "*quality students*". Within the context of university education, or more specifically, the discipline of accounting, these terms are not defined in the literature, nor are they easily measurable, but represent perceptions which can mean different things to different people, and reflect varied emotions and interpretation. When asked about these terms in the interviews, the AUAAs themselves struggled to reach a clear understanding, unable to provide a common-use definition, with representative comments from the AUAAs being:

- It's like opening Pandora's box isn't it. (AUAA1)
- …so student quality, well how long's a piece of string? I think it's like quite complex to define something like quality. (AUAA5)
- Hmm, that's an interesting term. (AUAA7)

Instead, some of the AUAAs offered descriptions of what quality students might look like, an example statement:

- …one who questions, who wants to learn because they need, they can see a need for them to improve themselves and to understand what they're doing. (AUAA6)

While somewhat observable, descriptions such as these pose issues with "scoring" them on a scale in order to objectively assess the idea of quality. What one AUAA may deem to be "high quality', may be considered only 'average quality' by another, and so on. The methodology employed in this study allowed a deeper analysis of the data to determine what underpins this statement and this dissertation proposes there are a range of factors contributing to the AUAAs perceptions regarding students that have a bearing on how AUAAs perceive this concept of "quality students".

This section does not attempt to define these nebulous terms, and particularly notes that student quality is "reflected in a few different things rather than just their academic scores" (AUAA1), but instead reports on student issues that impact AUAAs and potentially their perception of students. These issues were

articulated as the students' preparedness for university, student engagement in their learning, and the concept of the student as consumer rather than learner.



4.3.1. Student Preparedness for Studying Accounting at University

The investigation found the AUAAs in the study had significant questions regarding the preparedness of students for the transition from school to the rigours of study at university. When asked directly if students were adequately prepared for university, the primary response by the AUAAs was "No" (AUAA2, AUAA5 and AUAA6). Indicative comments related that students:

- are not ready or really suited for university education. (Q47)
- are 'not ready yet' for university study. (AUAA4)
- …so in my experience so there's I think there's a lack of maturity, and also there's a lack of preparation, preparedness academically. (AUAA5)

Through analysis of the data collected it was established that study at university level in Australia differs from other levels of education in that over the course of study at university the student is typically required to:

- participate in the course with an apropos level of English language proficiency;
- commence with an appropriate level of assumed knowledge which is then further extended (for example: various courses require differing levels of literacy and numeracy);
- gain an understanding of, then develop and utilise higher order thinking (E.g.: critical analysis skills); and then
- develop effective communication skills facilitating them being able to articulate thoughts and ideas through written and verbal means.

These components are confirmed from the findings of the study as reported in the following sections.

English Language Proficiency: Studying accounting at a university in Australia requires the students to participate in classes and evidence their learning using the English language at a level sufficient for the student to converse via verbal and written forms for instruction. Responses in both the questionnaire and interviews indicated a level of concern held by the AUAAs regarding this level of student proficiency with English, predominately in international students. Responses to questions within the questionnaire and during the interviews were typically associated with challenges or issues faced by the accounting discipline. The perceptions of students' readiness to participate and learn effectively included:

- Limited English. (Q23)
- Lack of English skills. (Q24)
- I guess in terms of again 'quality' in inverted commas you know, the English language issue is, is a, you know, a concern as well. (AUAA2)

Within these responses were expressions like "…*obviously* the, the English language, issues…" (AUAA3 italics added) and "They're the sort of things that *automatically* spring to mind for me" (AUAA2 italics added), which indicates this issue was potentially a default response to questions relating to student issues.

One impact, of this perceived English language deficiency, is evidenced in AUAA4's comment which noted the issue of international students, who:

- Cannot read very fast, have poor vocabulary and so are missing lecture content, like every fourth or fifth word.

The implication here is that international students struggle with content and verbal expression used by lecturers, impacting on their potential achievement in the course.

In looking more deeply at these responses for measures that could redress this perception for international students, three specifically identifiable and potential strategies were referred to by the AUAAs in the study. The first of these involved raising the required level of English language proficiency score for admission with applicants tested by a recognised instrument like the International English Language Testing System (IELTS), evidenced in the representative comments:

- …[need to] maintain high IELTS admission test score. (Q24)
- …we're finding particularly in our first years we're losing a lot of them because of the challenges and it's because we do have that low entry score…(AUAA1)

There are minimum IELTS score requirements for a student visa to study in Australia (refer: https://www.border.gov.au/Trav/Stud/More/Student-Visa-English-Language-Requirements), and universities may impose additional or higher requirements for their various courses of study. However, the rationale behind the setting of English language admission scores is complex with implications beyond AUAAs which renders this proposal unlikely to be practical.

The other measure, related by AUAAs, to address English language proficiency was articulated in the responses to question 23 of the questionnaire, suggesting the requirement for English be raised to a more "professional level", which appears to shift the entry requirement from a simple IELTS score to an ability to converse within the professional context. This suggestion may infer preparing "work-ready" accounting graduates able to converse at a level deemed appropriate for a professional accountant. The concept of "professional level" in this context lacks consistency in definition and is open to interpretation and subjectivity. Quite apart from there being an absence of consistent objective and measurable criteria for "professional level" English for accountants in Australia, making this concept idealistic but impractical to achieve without a framework to measure against, it is questionable whether it is reasonable to expect commencing students to already have such a level of English. Part of the learning process at university is to facilitate the development of students towards attaining graduate attributes upon completion of their course, preparing them for the accounting profession.

There were also AUAAs in the study who held an alternate perspective, following is a comment consistent with others of this group's comments:

> - I mean, obviously accounting as we know is almost a bit of a foreign language in the first place…But, you know, I guess, I always say to the international students you know, they come to another country, you know they're trying to sort of learn a foreign language, but learn you know, accounting as a foreign language in a foreign language. (AUAA2)

This AUAA's comment acknowledges that international students have additional complexities to deal with in their study of accounting. Accounting is known as the 'language of business' (Bloomfield, 2008) and as such requires students to essentially learn a new vocabulary. To do this in other than your first language further complicates the learning process and acknowledging this allows for opportunity for understanding and engagement.

Further to this issue, other AUAAs acknowledged that international student numbers are not likely to diminish, but rather are anticipated to grow. This projected trend necessitates finding or developing effective strategies to address the language preparedness issue, a representative comment being:

> - I expect an increased percentage of international students in the classroom, given the reduction in domestic students. This increase requires strategies to ensure the international students are put in situations where they can develop their cross-cultural communication skills and confidence, so they can obtain more advantages from an international education. (Q48)

This is a proactive view of attempting to work with the situation rather than trying to remove or outsource it. Other AUAAs in the study acknowledged students who do not speak English as their first language, as such, often struggle with the English language, but may also contribute to the learning experience of their peers, as noted in this comment:

- for example, I'll like, in the classroom we'll start to get to know each other and we learn each other's backgrounds and challenges and I have a student for example at the moment who's not particularly performing very well, but she adds a lot of value to the classroom simply because of her cultural background. So, she shares with us her experiences of her homeland…And that assists us in our quality of learning. So, it, it's interesting that she may not have the highest scores simply because English is a second language for her, but she does provide an awful lot of, I guess atmosphere within that classroom setting. (AUAA1)

There were such a large number of AUAAs in the study who raised this issue of English language proficiency, evidencing it as an issue the AUAAs feels very concerned about, which fits with the consensus of other research in this area. And as noted above a few of the AUAAs in the study also hold views as to how the issue can be "fixed", and like other studies in this area (Bradley et al., 2008; Sawir, 2013), there were AUAAs in this study who instead see the solution shouldn't be outsourced and would prefer to see it as an opportunity to enrich the learning experience for all students.

Absence of Assumed Mathematical Knowledge: Studying accounting at university, by its very nature, involves manipulating and interpreting numbers, and requires at the commencement of the course a foundational lever of numeracy and knowledge of mathematical operations. This is important because accounting courses typically include not only the study of accounting, but also statistics and finance subjects at an introductory level, which will extend foundational numeracy skills. A primary response of the AUAAs in the study identified a perceived lack of an adequate mathematical foundation amongst accounting students, particularly among domestic students. The perception of the AUAAs is articulated in their following comments:

- …and it's just very very evident, you know they can't use a calculator, don't know simple algebraic Year 8 manipulation, those sorts of things. (AUAA5)
- So, students are coming in and I'm just asking them, you know basic algebra and they can't do it. (AUAA8)

The observation of the AUAA is that prospective university accounting students have a "substandard maths background" (Q47). They see this problem as exacerbated because there is no requirement for a demonstrated level of numerical literacies as a prerequisite of enrolment, this is the theme of the following response:

- …we don't even have a prerequisite now for maths. (AUAA1)

The AUAAs in the study expressed a concern that students lacked mathematical literacies which, in turn, impacted on the students' preparedness for studying accounting at university. They suggested the implementation of a mathematics prerequisite in response to this issue:

- …to give them a bridging course, you know with maths, before we put them into, their business subjects." (AUAA8)

It was also noted, however, that these options would require stretched resources, and this may be problematic:

> But, I guess it's a resources issue and they won't do it. (AUAA8)

The AUAAs in the study reported frustration at a perceived lack of appropriate levels of mathematical background in students, which potentially impacts on the students' ability to meaningfully engage with the subject content and to extend their knowledge from a solid foundation of skills. In turn, this may have repercussions on the attrition rates of accounting students from university. The AUAAs provided some options to address this situation, including:

- requiring screening of students prior to university admission,
- requiring mathematics subjects beyond year 9 in high school, and
- a higher high school entrance score for admission.

While providing these options, the AUAAs acknowledge that there could be implications which may render these impractical.

Higher Order Thinking: Graduating from accounting at university requires more than the ability to process numbers. It also requires a higher order level of thinking – critical thinking or higher level analysis skills, especially as the accounting profession continues to evolve, as noted:

> accounting's moving more and more away from the numbers to analysing the numbers to being business advisors, you have to have an analytical, critical mind. (AUAA6)

The AUAAs acknowledge that students' exposure to this type of thinking at university level is typically not developed prior to them entering university, potentially hindering their university experience, evidenced by the following examples of responses in the questionnaire:

> lack of scientific rigour and critical thinking of students. (Q23)
>
> [students] do not cope with exercises that demand critical thinking. (Q30)
>
> You know, their ability to be independent learners. (AUAA5)

For an important number of AUAAs involved in the study the responsibility to initially present higher order thinking lies within the high school education process, as typified by the following:

> expect lecturers to fill the gaps on what they failed to learn in high school. (Q30)
>
> students under-prepared from secondary school. (Q23)
>
> [high] schools usually tend to spoon feed the high fliers. (AUAA3)

Of these AUAAs in the study, most attributed this to the process of studying for the assessments used to determine student entrance scores for university (e.g., the Australian Tertiary Admission Rank, or ATAR). They note the pressure for high school students to achieve a high ATAR score can be considerable, the results of which also reflect on the perceived quality of the educational experience of

high school. Consequently, the allegation is that high schools focus more on teaching students to pass their exams with the highest possible ATAR, to the detriment of students learning higher order thinking. Representative comments from the AUAAs in the study concerning their perception of domestic high school students' preparation for university include:

- [University] teachers are expected to provide answers and spoon feed students like the HSC. (Q30)
- Nowadays the ATAR seems to have taken over and we read about how they're now trying to maximize their marks et cetera and it's all this game playing, and to me that doesn't prepare them. They're playing the wrong game. (AUAA6)
- I was speaking to high school teachers a couple of weeks ago and they were saying to me, what goes on at the high school and how students are given everything and they're coached for their HSC exams and, then I've started to see a bit more clearly why students want that when they get into university. (AUAA8)

This particular perspective places all the responsibility for developing higher order thinking with the high school system, and does not necessarily recognise that high school has a wider purpose than just preparing students for university – large numbers of high school students never transition into university and require different skills and learning. Other AUAAs in the study portray a broader perspective: they see the development of higher order thinking skills as a responsibility of the university itself – to take students as they are and to then develop these critical thinking and analysis skills as part of the university experience. An important issue facing the accounting discipline, as identified by the AUAAs in the questionnaire (Q23), was articulated as an absence of teaching critical thinking in the course (e.g.: "lack critical analysis taught"). In response to question 24 of the questionnaire, canvassing suggested changes to the discipline of accounting, numerous responses proposed the incorporation of the development of critical thinking skills (e.g., "improved critical thinking skill development", "more emphasis on thinking and exploring", "Introduce more critical thinking"). However, to achieve this requires AUAAs to incorporate this into their already full curricula.

An important number of AUAAs in the study lament the lack of higher order thinking skills in students entering the study of accounting at university, and attribute responsibility for this to the high school system. However, it is worth noting again that high school is not just about preparing students for university, and other AUAAs in the study acknowledged that university itself has a responsibility in the transition of students into this higher order thinking.

Communication Skills: Beyond the issue of English language skills as discussed above, all university accounting students typically evidence their learning through communicating responses in assessments via written or oral presentations, meaning it is important that accounting students possess the skills to effectively communicate across all communication modes. In addition, within the accounting profession communication is becoming an increasing priority as the role of the accountant evolves from being an

information preparer to one of interpreting and presenting complex concepts and information to the general populace as well as peers:

> One of the things though that I think has changed and one of the things that I think is important is the communication element. We can produce the information but you do need somebody to sit down and go this is what this means... I think there will always be a premium paid for people who can communicate. (AUAA7)

A secondary perception of AUAAs involved in the study noted that communication skills in students were poor, particularly found in response to question 23 in the questionnaire asking participants to identify those issues confronting the discipline (Q23), with typical responses by participants using terms like "lacking" or "inadequate" to describe students' communications skills. In one particularly strong response, students were described as "too often illiterate" (Q23, Q47). AUAAs involved in the study did not attribute responsibility for this issue of a lack of communication skills to other sources, but rather offered a more constructive response by strongly supporting the incorporation of communication skills development into the accounting course, and when asked to a suggest changes to the accounting curricula (Q24), the following was advocated:

- Much greater emphasis on communication skills;
- [Create] opportunities to work with small groups to enhance communication skills (presenting, writing and interpersonal);
- Include a communication course in the degree;
- More focus on improving communication skills; and
- Communication skills as a taught unit in first year.

AUAAs, in their response to this question, recognise that the university accounting courses have a responsibility to do more than just present the technical component of accounting but to also prepare the student for the skill of effective communication. However, the AUAAs also noted in their responses in the questionnaire to question 25 there are potential obstacles to implementing their proposed changes, for example:

- Students view communication skills as secondary to technical content; and
- Lack of staff experience in teaching communication.

In addition to these proposals are the challenges of how this might be accomplished in an already crowded accounting curricula.

This issue is further evidenced in the as the AUAAs in the study note that communication is a problem for many students. They propose the incorporation of various solutions to this into the accounting course, recognising that there are a number of problems with this. However, recognition of the problem and proposing solutions within the university accounting courses, rather than via entities external to the AUAAs, indicated how significant the AUAAs in the study consider this issue.

The accounting academics belief that students are not prepared to study accounting at university level has been demonstrated above to be correct, with four suggestions to combat the four themes as follows on the proposed Accounting Student Success Factor Timeline model, developed by the author, in Figure 4.9:

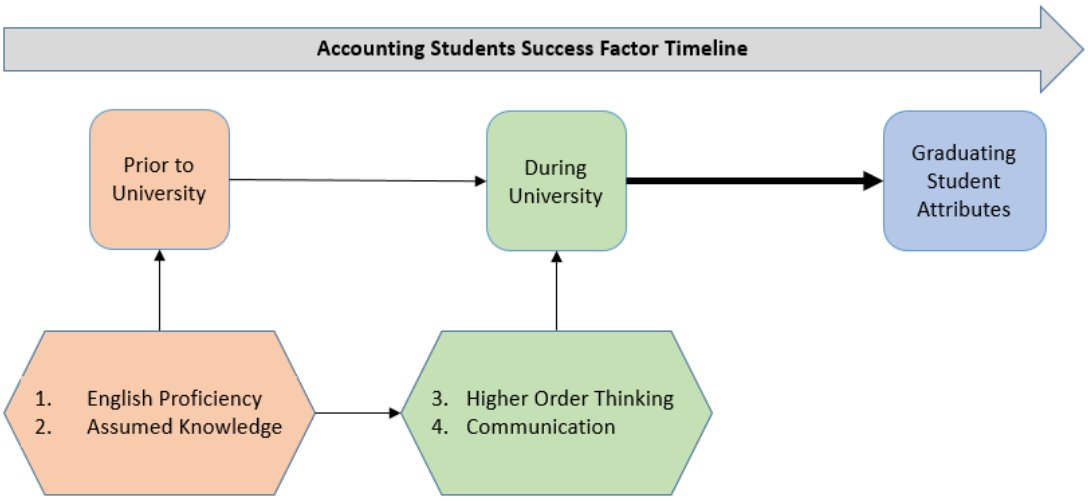


Figure 4.9: Accounting Students Success Factor Timeline

The Accounting Students Success Factor Timeline uses the four themes across a timeframe showing that at the commencement of their degree accounting students need to have sufficient proficient English language skills and have done subjects such as mathematics at HSC level, to prepare them for university. However, the softer skills of higher order thinking and communication can be part of the curricula at university level, so that by the time of graduation, all four factors will be sufficiently addressed to produce prepared accounting students ready for work placement.

This research has shown that if students achieve each of the four success factors at the appropriate time, they are more likely to graduate with the graduate attributes associated with the chosen accounting degree. That is, students are encouraged to:

- participate in the course with an apropos level of English language proficiency;
- commence with a certain level of assumed knowledge which is then further extended;
- develop and utilise higher order thinking (e.g.: critical analysis skills); and then
- effectively communicate thoughts and ideas through written and verbal means.

The findings provide insight into what the AUAA believes is needed for students to be best prepared to study accounting at university. It brings together disparate concepts into one framework for consideration of student selection procedures and can affect course design, providing appropriate scaffolding for first year students to better enable them for success.

It is suggested that future research in this area of student preparedness for university build on these findings and include research to investigate the following questions:

- Who bears the responsibility for addressing each of these four components to maximise student success?
- How does an already crowded university accounting curricula accommodate the changes required to address the identified needs?

It is a delicate balance for universities between financial sustainability through growing enrolments and maintaining high quality of accounting courses to students with a continuing width of background and experience.

This section considered what the AUAAs participating in the study identified as a concern relating to students' preparedness for studying accounting at university. These issues were categorised as four factors which inhibit effective study by students entering university accounting courses, stopping students from taking full advantage of learning opportunities. Firstly, they were concerned with the level of English language proficiency, which some AUAAs felt needed to be "fixed", while others saw it as an opportunity to enrich learning. The second issue was a perceived deficiency in some assumed foundation knowledge (specifically mathematical skills) which are extended in the course of study, the solution for which they believed involved having maths prerequisites for entering the accounting course. The third element identified was the lack of higher order thinking capabilities prior to the commencement of students' university accounting study. Many of the AUAAs felt it is the responsibility of Secondary School to develop this thinking, whilst others acknowledged the role of the university itself in assisting in this transition to the appropriate level of thinking. Finally, the need to effectively communicate was seen by the AUAAs as important, but also noted the lack of communication skills necessary for students. The AUAAs in the study conceded that the accounting course itself needs to better address the development of these skills.



4.3.2. The Level of Student Engagement in the Learning Process

The second issue associated with student quality identified by the AUAAs was the level of engagement of accounting students in the learning process. The AUAAs in the study responded to several questions in the questionnaire and interviews that student engagement was of concern and impacted both on the discipline and on their teaching. In their response to question 23 in the questionnaire, which focusses on what significant issues the AUAAs see the discipline facing, typical responses included:

- low levels of engagement with content and classmates;
- lack of student engagement; and
- lack of student interest/motivation.

Supporting this concept is the response AUAA4 made concerning these, "…yeah, we have a lot of non-engaged students."

Further to this, and more specifically looking at how this impacts directly on teaching issues, the AUAAs in the study reported the level of student engagement was a primary factor in the changed student expectations of teaching (Q30) and on the AUAAs ability to teach effectively (Q47). Indicative responses to these questions included:

- Less engaged in their learning. (Q30)
- Don't care about learning – just want the qualification. (Q30)
- Student engagement. (Q47)
- Motivation – lack of engagement from students. (Q47)

Consistent with the overarching issue of student quality, the concept of how engaged accounting students are in their learning process is a difficult one to measure and relies on the perception of the AUAAs in making this claim. The following sections report five ways the AUAAs in the study see the level of student engagement manifested, including:

- satisfaction with low grades;
- seeking results with minimal effort;
- placing responsibility for their learning upon the AUAAs;
- wanting/expecting an entertaining educational experience;
- priority of study in the life of the student.

Satisfaction with Low Grades ("Aspiring to Mediocrity"): Firstly, the AUAAs in the study expressed concern that accounting students "…lack the will to strive to achieve" (Q23). That is, the perception is that accounting students are satisfied with low grades and merely passing the course rather than engaging in a meaningful learning experience, for example:

- Not interested in learning, but want to do the minimum amount of work to 'pass'. (Q30)
- Don't want to be challenged, just want an easy ride. (Q30)

While there may be "…apathy towards high achieving" (Q30) in some accounting students there is no evidence that this attitude is pervasive throughout the entire accounting student body. The AUAAs in the study expressed the view that there are students who, for a variety of reasons and circumstances "… are happy to just pass a course" (Q30) or see that "…a pass grade is enough – more than that is a waste of time" (Q30). However, it is intuitive to recognise that accounting students would not be alone in this respect, nor is it reasonable to expect that every student would automatically be striving to excel, as some may have external factors (e.g., adverse health conditions, tragic domestic circumstances, significant learning impediments) impacting on their ability to achieve, of which AUAAs are unaware.

Seeking Results with Minimal Effort ("Cheap Success"): The second manifestation of the perceived issue of a lack of student engagement as reported in the study by the AUAAs is accounting students apparently seek results with only minimal effort on their part. This was evidenced in responses to the questionnaire, typified by the following comments:

- Expect to achieve good grades with minimal work. (Q30)
- Students expect to pass with a minimum effort. (Q30)
- Greater expectation that they can pass with minimal effort. (Q30)

The AUAAs involved in the study reported in this dissertation clearly expressed, through their responses in the questionnaire, that the presentation of this issue has changed significantly over the last five years in the expectations by students of their teaching (Q30), with one AUAA noting from their experience, "students expect knowledge will be automatically transferred from [the] lecture's brain to their brain" (Q30).

Describing ways in which accounting students seek good results with only minimal effort, the AUAAs reported that students are reluctant to undertake associated reading, especially involving the prescribed unit textbook.

Typical responses made to Q30 of the questionnaire were:

- Students expect to pass without buying or reading the textbook,
- The students are less willing to read to prepare for class,
- Expect us to tell them everything so they don't have to read the book.

The AUAAs involved in the study link reading (especially reading the textbook) as a sign of the level of student engagement, with no evidence to support whether this contributes to effective learning, or whether this actually speaks to the quality of the prescribed textbook. Associated with this perception of the importance of engaging with the textbook, the AUAAs in the study also reported their notion that accounting students are reluctant to undertake any form of preparatory work for their classes, as indicated:

- Expect to pass without doing the work. (Q30)
- Why should they prepare for class? (Q30)
- Expect to be able to gain the required knowledge by just attending lectures and tutorials without preparing any work. (Q30)

There is a wide range of requirements that an AUAA may impose on accounting students for classes, and the responses of students to these will be influenced by the effectiveness of these requirements.

In looking into the reflections of the AUAAs about accounting students not putting in a lot of effort into their learning, and yet still expecting to pass, or even achieve high level outcomes, the primary theme

evident was that students expected to be 'spoon-fed' by the AUAAs. This concept was expressed in a number of different ways in the questionnaire and interviews, with a representative sample of the many such comments including:

- Even greater expectation than present to spoon feed content to students. (Q48)
- … they want their hand held. (AUAA4)
- More 'spoon-fed', less self-study. (Q30)

In particular, the AUAAs in the study reported three aspects of accounting students being 'spoon-fed'; the first of these was that accounting students want significant details regarding their assignments, including expecting additional details on requirements, exam and test questions, and even answers, which is an unreasonable demand. Examples of the AUAAs responses to the questionnaire include:

- More demand for explicit/detailed requirements in assessments. (Q30)
- Require more information regarding assessments tasks, like what is exactly in the exam or what are the exact exam questions. (Q30)
- Expectation to be coached into passing the exam instead of learning. (Q30)

These responses form the basis of a topic that the AUAAs in the study perceives the accounting students as more demanding of an easier process for them to complete their assessment tasks, which contributes to their idea that accounting students are less engaged in their learning process.

The second aspect of the perception that accounting students want to be 'spoon-fed' involves the accounting student having a "just give me the answer" attitude (Q30). The AUAAs involved in the study reported that accounting students resist engagement in the rigours of a deep learning experience. Rather, they were perceived as just looking for the basics of what they need to know in order to progress through the course. Typical responses to Q30 in the questionnaire that support this perception include:

- They want to be hand-fed instructions and answers rather than research for themselves,
- Students expect lecturers to provide them with answers,
- Wanting solutions provided instead of thinking for themselves and/or attending class.

The third, and final, aspect of the AUAAs perception that accounting students want to be 'spoon-fed' encompasses the view that the accounting students expect the AUAAs to take the responsibility for the accounting student acquiring the requisite information needed for assignments and other course requirements. Examples of AUAAs responses in Q30 of the questionnaire that show evidence of this theme include:

- Students expect everything to be provided for them and will not do the work themselves,
- They want everything provided with minimal effort on their part,

- They expect all knowledge to be 'presented to them' for them to review at their convenience with little further effort.

In this perception, the AUAAs report the feeling of pressure from the accounting students to provide them with "everything" so the student does not need to expend effort locating resources and information.

In addition to the issue of students expecting to be 'spoon-fed', the idea of accounting students chasing 'cheap success' is the second manifestation of the perceived issue of a lack of student engagement as reported in the study by the AUAAs, and looks specifically at the notion that accounting students apparently seek results with only minimal effort on their part. This was reported by the AUAAs in both the questionnaire and the interviews in the study where they identified the issues of students not engaging with the prescribed textbooks and looking to be 'spoon-fed' during their university accounting course.

Students Placing Responsibility for Their Learning with the AUAAs ("It's Not My Fault"): The third way in which this theme presents itself in the AUAAs responses to this study's questionnaire is the perceived issue of student engagement, which is manifested through the accounting student placing responsibility for their learning with the AUAAs. This is summarised clearly by the following comment in response to Q30 in the questionnaire, "low grades = poor teaching". In the study, the AUAAs reported they felt accounting students were placing greater responsibility on the AUAAs to ensure the success of the accounting student, effectively transferring responsibility from the student to AUAAs.

This perceived obligation on the AUAAs results in an "[e]xpectation that the responsibility is on the academic to ensure success, rather than the student to work hard to achieve a grade" (Q30). Some AUAAs in the study attributed this to the motivation levels of accounting students, "students are less self-motivated and expect more from the teacher/lecturer" (Q30), while others place responsibility for this much wider, "students have been trained (by broader 'cultural' influences) to complain, so their expectation is for less work on their behalf and more work on the academic's behalf" (Q30). Irrespective of how the AUAAs perceive this has occurred, they still perceive accounting students "don't take responsibility for their own learning" (Q30). Other examples of supporting comments include:

- More expected from the teacher to hand-feed the students. (Q30)
- Student perception that everything is the lecturer's responsibility. (Q30)
- Have forgotten to take responsibility for their own learning. (Q30)

Students studying accounting at university are on a journey of transition, with many coming promptly into university from a secondary school background. University approaches to student learning are also in transition from a traditional model of content delivery to facilitation of student learning, with varying levels of innovation and approaches adopted by the AUAAs. Amidst these various transitions the accounting students potentially receive mixed messages with "the end result is there is greater expectation as to the input of academic staff relative to student input" (Q30). This impacts on AUAAs by AUAAs

perceiving there is greater responsibility on them to ensure student success, and to provide additional resources and assistance to students. AUAAs in the study felt this is a contributing factor to an increasing workload, which is further explored in section 4.4.2.

Students Wanting/Expecting an Entertaining Educational Experience ("That's Edutainment"): In the study, the AUAAs reported a fourth manifestation of the perceived lack of student engagement through the accounting student wanting or expecting an entertaining educational experience. A number of respondents to Q30 in the questionnaire used the phrase 'Edutainment' to describe what they perceive accounting student's expectations are of the teaching process, examples include:

- Edutainment. (Q30)
- Teaching has to be edutainment. (Q30)

This perception is evidenced from the AUAAs reporting in the study they feel accounting students want entertainment to be a key part of their educational experience. Indicative statements from Q30 in the questionnaire are:

- Students expect entertainment,
- Want to be entertained, not taught,
- Teaching has become an entertaining event.

Within this theme the AUAAs in the study interpret 'entertainment' to include various characteristics like 'fun' ("They want it to be fun or are not interested" Q30) and 'engaging' ("Students expect the lecture to be engaging…" Q30), without actually giving a consistent clarification of what it means. However, it is not unreasonable for students to anticipate or expect the teaching process (including lectures) to be engaging, which is the responsibility of the AUAAs to endeavour to do. The AUAAs have at their disposal many additional tools for teaching that can supplement or even replace the traditional "stand and deliver" lecture format. Such tools include the use of video clips and animations, formats that accounting students are so familiar with that they would expect to be interacting with these as part of their learning process. Interpreting the use of such tools as 'entertainment' may not do justice to the potential effectiveness of these tools when used appropriately by the innovative. For some AUAAs, this perception does not pose as an issue to them, as noted by one AUAA responding to Q46 in the questionnaire which asked AUAAs to identify some of their teaching strengths. This particular AUAA noted one of their strengths as, "Engaging lecturing style – high energy/entertainment value". As further noted in section 4.4.2, this is perceived by AUAAs to impact on their workload by adding a requirement to develop additional of resources and change to innovative teaching.

The Priority of Study in the Life of the Student ("There's More to Life"): The fifth and final way in which the AUAAs in the study reported the perception that student engagement is lacking shows through

the priority of study in the life of the accounting student. That is, the AUAAs in the study perceive that accounting students allow too many other things to interfere with their study, for example:

- Competing demands for student time. (Q25)
- Want to learn but not prepared to put time in. (Q30)

For some AUAAs in the study they perceived social activities as the main distraction, illustrated by:

- Social life has become more important now. (Q30)
- Lack of priorities for the studies over work, socialising, etc. (Q30)

However, the primary response from AUAAs in the study, when commenting on this issue, noted it was the increasing employment commitments of accounting students outside of their university studies that impact on their time. Many students have heavy financial commitments to meet during their period of study, for example due to them being international students not eligible for any government assistance, or students who have had to relocate to attend university and do not have support structures to subsidise their living arrangements and therefore need to work to meet their day to day costs. Indicative comments to support this concept included:

- Take into account work commitments. (Q30)
- Time at work versus study time. (Q30)
- Working full time. (Q30)

The AUAAs in the study perceived these other priorities become a difficulty particularly when the accounting students expect the learning process to accommodate them, for example:

- Students expect that other life priorities outside study (e.g. work, etc.) will be given high consideration when they are unable to adequately perform in their studies. (Q30)
- Students are working more hours in paid employment and expect courses and assessments to be easier. (Q30)

The previous sections have noted five ways the AUAAs perceived the level of student engagement being manifested, these being a satisfaction with low grades, seeking results with minimal effort, placing responsibility for their learning with the AUAAs, wanting/expecting an entertaining educational experience, and the priority of study in the life of the student. The AUAAs also need to consider the design of the course and the motive for the accounting student to engage. Whilst the AUAAs may have a love of accounting, and for learning, that is a passion probably not shared as deeply by most accounting students who are generally undertaking their course of study in accounting in order to gain a qualification and enter employment. Consequently, any information that may be "interesting" but is not linked to that qualification is not likely to be a priority of the accounting student, as confirmed by AUAA7, noting that students are more motivated by assessment:

> - One of the things that you've got to remember is, students have always been motivated by assessment. So, this concept of being able to say that students will study for the pure joy of it, the vast majority of students in my day didn't study for the pure joy of it, the vast majority of students in my father's day didn't study for the pure joy of it, they studied because it gave them a qualification in something, they could come out with something that's useful, and so on.

Not all AUAAs in the study had a negative perspective on student engagement. An important number of AUAAs in the study identified one of their major teaching strengths as being able to effectively engage students (Q46 in the questionnaire). Representative comments from Q46 identifying the AUAAs major teaching strengths include:

- Encouraging active engagement,
- Engagement with the students (beyond just the subject matter),
- Entertaining and engaging approach.

This section has reported the second issue within the context of student quality identified by the AUAAs in the study, that is, the engagement of accounting students in the learning process. Having reviewed this perception and reported what the AUAAs in the study see as evidence of this, a number of other AUAAs in the study also reported they see student engagement as a strength of their teaching.

4.3.3. Students as Consumers[4]



The third and final issue associated with "student quality", as identified by the AUAAs, concerns the notion of students acting more as consumers than learners. The AUAAs particularly noted this in their responses to Q30 in the questionnaire, which asked for ways the AUAAs have seen changes in students' expectations of teaching. The

[4] Much of the literature on this issue use the terms 'consumer' and 'customer' interchangeably. The term 'consumer' will be used hereafter for brevity, unless it forms part of a direct quote.

primary response to this question (Q30) raised the issue of accounting students as consumers, with indicative response including:

- Seeing themselves as customers,
- They behave as customers when they should behave as students,
- Paying for degrees.

As these were comments in the online questionnaire without elaboration, the concept was further explored by the researcher during the interview stage of the study. Participant AUAAs were asked whether they had observed this and, if so, whether they agreed with it. The majority of interviewed AUAAs unconditionally agreed with this concept, two were conditional in their agreement, and one AUAA disagreed. The dissenting AUAA in the study noted that:

- I hate those terms ha-ha… I don't think that applies to learning. I think they're passive, they're not active…But yeah this is more that they sit back, they're passive. (AUAA6)

However, of those who agreed unconditionally, their agreement was articulated through comments such as:

- Yeah look, I mean, that general sentiment I would, I would certainly agree with. (AUAA2)
- Yeah, definitely, even, and it's not only students, it's the faculty doing it as well. (AUAA4)
- I've seen that, in [location], that was quite bad. (AUAA8)

The trailing comment by AUAA4 above that, "…it's the faculty doing it as well" was more directly stated by AUAA4 in the same interview as "It's the universities doing it". This concept is consistent with AUAA8's interview stating:

- But I still think some institutions, think of the students just as a customer and I've probably been in meetings where they've been called that by, management at different places…But the students have that view and even some of the institutions that I've worked at have that view that students are a customer…

These comments from AUAA4 and AUAA8 are indicative the perception articulated by the AUAAs, in the study, that the notion of accounting students as consumers/customers was endorsed or encouraged by the universities themselves. The AUAAs in the study identified a financial incentive as a potential motive for the university to adopt this attitude via the primary response in the questionnaire. The idea of university administration that higher education is a business that needs to operate profitably in order to be sustainable into the future was recognised by the AUAAs in the questionnaire as follows:

- Universities as a business. (Q25)
- University is a business. (Q25)
- Universities' desire to be profitable. (Q25)

Consequently, universities require sufficient income to achieve profitablilty and to remain operational. As identified in the study, "more students mean more fee income to cash strapped universities hit by reduction of government funding" (Q25). Responding to Q25 in the questionnaire, one AUAA described the situation quite succinctly, "more enrolments = more funding". The university is reliant on income from student fees, particularly international students who are deemed "full-fee paying" students, attracting in many cases a premium in student fees for the university. Indicative supporting comments from Q25 in the questionnaire included:

- University policy to pursue fee paying international students,
- University reliant on international full fee-paying students,
- University reliant on more students for fees.

As noted in the previous chapter, the accounting discipline has attracted growing numbers of (particularly international) students in most Australian universities, resulting in the AUAAs, in the study, considering the accounting discipline to be a significant funding source for their universities. Typical comments from the questionnaire referring to the accounting discipline were:

- Cash cow for university. (Q23)
- The faculty/school of business being seen as cash cow. (Q25)
- Accounting is the cash cow of universities. (Q25)

This situation is seen by the AUAAs in the study as the "…university organisational structure reliant on accounting revenue" (Q25). Such reliance is subject to the number of accounting students remaining at least at current levels, if not growing. Any erosion in these levels brings an associated erosion in fee income, potentially negatively impacting on university profitability and sustainability. The impact of this relationship and link with the idea of students as consumers is further explored in the sections that follow, which report how the AUAAs in the study perceive the impact on accounting students themselves, accounting academics, the accounting discipline and, finally, the university.

The Accounting Students: The AUAAs involved in the study articulated the perception that accounting students have one of, or a combination of, two attitudes associated with viewing themselves to be consumers. The first attitude is that the accounting student has effectively outsourced their learning responsibilty to the AUAAs, and are not responsible for such. That is, by virtue of paying a tuition fee to the university the accounting student increases their expectations of the AUAAs who are now seen to be working for the accounting student, including transferring the responsibility for passing to the teaching staff. Consequently, the AUAAs see accounting students as believing they are entitled to expect 'value-for-money' in exchange for their tuition fee. Indicative comments from the questionnaire and interviews that reflect this view include:

- Students regard themselves as customers, not students. Therefore, responsibility for passing is the responsibility of lecturers and tutors. (Q30)

- They are the 'customer' and so expect that teachers should do whatever the students want them to because the students are 'paying' for it. (Q30)
- They are paying customers and expect better teaching, not more learning. (Q30)
- Well the learning aspect has gone and occasionally you'll get students who will tell you that they pay the wage and so on. (AUAA7)

While the AUAAs during the study articulated this attitude to be a consequence of accounting students paying a tuition fee, it may also be as a result of a more informed and confident generation of students who are not prepared to accept what they view as low quality teaching, irrespective of whether they are paying tuition or not.

The second accounting student attitude associated with the consumer mentality identified by the AUAAs in the study is reflected by the term "fees get degrees". That is, it is the expectation that paying a tuition fee should be a guarantee of passing and receiving an accounting degree, irrelevant to learning. This perception is evidenced by indicative comments to Q30 in the questionnaire, and follow-up comments from interview participants:

- They expect to pass because they have paid for the course,
- They are buying their degree and do not care about learning,
- the international students sometimes have an, a creative expectation that "I've come over here, I've paid a lot of money, give me a degree" …,
- and I think too from a domestic point of view as well, students often say "well you know, you're privileged and lucky enough to have me as a student. I shouldn't have to do an awful lot of work, where's my HD?" ... Because they feel that, "well I'm in the course, I'm paying lots of money, I deserve a degree." (AUAA1)

Although an important number of the AUAAs in the study reported a perception of this attitude, it is difficult to determine from the comments made if this attitude is prevalent amongst most accounting students, or if it is just a 'vocal minority' who distort the perception held by the AUAAs. Reflected in the AUAA interview responses was the notion that due to high student numbers, the AUAAs often only really interact with the very talented or the very needy students, with the majority of students never having any contact with the AUAAs, this situation typified AUAA5's comment:

- …and having big classes the only ones you really get to know are ones with problems or ones that are engaged and want to come and see you. So you don't get to see the middle which is sort of the masses and, and, and sometimes you don't, you can't even, you don't even want to see them too because you haven't got time, you're too filled up with your time with the, with the poor quality ones that are struggling and not passing and you know wanting to know, you know, what they can do and that sort of stuff and the other ones that want, want, you know, when you have consultation times they're the ones that turn up every time. So, you're looking at a very small percentage of students that you see and the masses out there you don't. (AUAA4)

AUAAs in the study reported they perceive accounting students to be more aware of their consumer "rights" and are prepared to exercise them.

The AUAAs: Within the study, the AUAA interview participants were asked how they personally respond to the notion that accounting students are consumers. Four of the AUAAs gave their strategies, of which three involve clarifying the expectations of the students, and one described how they adapted their own teaching methods.

Each of the three AUAAs who attempted to clarify student expectations used a different approach to try and achieve the same objective. AUAA4 uses a very direct approach, as follows:

> - You know they pay the money they get into uni you know, so it's sort of that entry fee type thing, yeah, it's almost like, "sorry it doesn't translate here you know." Not with me anyway. (AUAA4)

A strategy AUAA4 employs to reinforce more appropriate expectations of the accounting for this AUAA is to limit personal contact with the students and direct all email contact through a generic subject specific email address, monitored by a few teaching staff in that unit. The intent is to ensure that there is not an over-reliance on the AUAAs and that the accounting student therefore takes responsibility for their learning. However, as a result of this strategy, AUAA4 notes:

> - …so it's not as bad now coz I think coz of this distancing which I don't like as a teacher. (AUAA4)

While this strategy has appeared to have changed the student expectations in accordance with what AUAAs believe to be appropriate, there is a side-effect that AUAAs lament. That is, that there is a distance between the teacher and the student that seems to be against AUAA4's natural inclinations as a teacher.

While still trying to "correct" the expectations of the accounting students, AUAA7 adopts a different strategy. By using analogies AUAA7 aims to compare the learning experience to a different situation to which the accounting students may more easily relate. By doing so, AUAA7 hopes the accounting student will better understand their role and the role of the AUAAs in the learning experience. The example analogies used by AUAA7 in the study interview were:

> - Well the learning aspect has gone and occasionally you'll get students who will tell you that they pay the wage and so on and I say, "yes in exactly the same way as you pay the surgeon but when you're under the anaesthetic. He doesn't wake you up for your opinion as to whether he should connect this to there or disconnect that from there. You know that's not what you pay for, this is not the same. This is not the same as somebody who is drawing your picture on the street and you can go get me a smaller nose and larger biceps and so on with it and they can either agree to do it or not agree to do it." (AUAA7)

The third strategy used by AUAAs in the study to alter student expectations was reported by AUAA1 as using guest lecturers to explain the learning experience to accounting students. Following are the examples provided by AUAA1:

- I guess, by looking at past examples and giving past stories of students and their experiences. I like to actually invite ex-students to come in and talk to the class. So, they can share their experience…Now, she comes in at least once a year and talks to the students about her experiences saying, "you need to turn up, you need to do quality work, don't be the slacker in a group". You know, all those basic things that sometimes students I think forget. And, it does come down to quality. She talks about, "well this is my quality experience and this is how I invoke quality in my workplace because I learnt it here at university."
- So, I use some guest speakers, I try to use some industry examples as well to show that, you know, what the needs are and expectations are and, it shouldn't be a cruise. University should be about learning, about networks, and about where you see your future career and it shouldn't be a place where you're slacking off. (AUAA1)

AUAA1 uses guest lecturers to emphasise the attributes required of students for entering the accounting profession, and that it is the student's responsibility to cultivate these habits, with grades a consequence of these actions, or in the words of AUAA1, "It should be a place where you work very hard to get what you are trying to achieve".

In contrast to the three AUAAs above, whose strategies involved trying to alter the accounting students' expectation by one means or another, AUAA2 instead introduced recorded lectures as a means to provide more choices for accounting students:

- …like me personally all of my courses you know, even before, a couple of years ago even before it was a mandatory requirement within the Faculty or the School at least, to have all of our lectures recorded you know, I just sort of thought well, you know in terms of, flexible learning and all of that I thought well, why not. You know, the technology's there why not use it you know. (AUAA2)

AUAA2 utilised available technologies and adapted teaching and content delivery methods to make use of such. Essentially this AUAA chose to meet students where they were at rather than insist on using the same methods that are losing relevance to the current generation of accounting students.

The responses by the AUAAs in the study to the idea that students see themselves as consumers has been to try to change the student's expectations. That is, to change the expectations of the student's so they understand more clearly that they are responsible for their own learning, and their grades are a direct consequence of their own efforts. Also, that the accounting student should not expect to have individualised service tailored to their own specific desires. However, as recognised by AUAA2, it is also about the AUAAs adapt their teaching incorporating new ideas and technologies so as to deliver content in more engaging ways.

The Discipline: In response to questions from the researcher during the interviews, the AUAAs indicated how some of the University Accounting Disciplines' ('Disciplines') responded to the perception of the accounting student as a consumer. As indicated below, the typical response from the Disciplines is to also try and alter the expectations of the students as to their learning experience, so they are clear on their role and that of the AUAAs:

- I guess, from our perspective we try to be very clear at the first year level...I guess be very clear about what our expectations are, and what students need to do to enable them to pass the courses and obviously get a degree. (AUAA1)
- I mean, clearly we, we quite rightly should and do have expectations of students in term of, you know, what they, you know what we expect them to do as far as their side of the bargain. (AUAA2)
- But I think we've got a responsibility to set their expectation (AUAA5)

More specifically, the strategies used by the Disciplines to accomplish this were to either limit contact with the accounting students so as to limit opportunity for them to exploit that relationship, or to outline the required work expectations from the beginning of the course, and reiterate this throughout the course. In describing below the practice of maintaining distance from the students, AUAA4 notes that students have limited opportunity to contact the AUAAs and, also in what they are able to discuss with them. Essentially, it is functional rather than relational and ensures that the student is taking responsibility for their learning rather than putting that responsibility on the AUAAs:

- Now we don't even, we don't even answer any email, we don't give them our email address, it's, it's pretty impersonal though from what you're used to, one on one, an open-door policy. We don't have an open-door policy though, if they don't have an appointment they don't get in and, we have consultation but then they've got to talk about the content. (AUAA4)

The other strategy employed by Disciplines is described by AUAA1, and involves outlining in the first core accounting subject that first year accounting students encounter what the expectations of the Disciplines are for students accepting responsibility for their learning:

- So as a discipline, that's our opportunity, first opportunity to get our students and actually show them the work that needs to be done. Simple things as basic as turning up to lectures. How important that is in terms of…but you're in the classroom and you're demonstrating it and you show them stories it's a complete different set of learning. So, I guess from our discipline point of view…we try to be quite clear that accounting is hard. It's not an easy subject to do. You need to work on it constantly. You need to turn up. You need to do your assessments and we try to instil that in the first time that we see our students in that core subject in year one. Apart from that, when we get them in year two and year three again we reiterate that. (AUAA1)

This strategy involves inducting first year students via a core accounting unit into what the discipline determines to be the appropriate learning experience for accounting students, essentially one that involves lecture attendance, contributions to group work, and in particular emphasising that the course of study requires effort and hard work. This is reiterated to accounting students throughout the second and third year of their degree.

Both of these strategies of the Disciplines also involve setting expectations of students, ensuring that accounting students understand what the AUAAs and Disciplines believe is appropriate for their course of study, and which involves a certain distance between the student and the AUAAs. The responses of

both the individual AUAA and the Discipline involve creating a culture based on what they feel best prepares the accounting student for the life of a professional accountant.

The University: The need to maintain and grow student enrolments is necessary to maintain fee income and financial sustainability, resulting in pressure on Universities to be active in growing enrolments, including (or in the case of accounting, in particular) international students. AUAAs in the study were critical of this approach by Universities, citing it as an obstacle to positive changes in the accounting discipline. Indicative comments of this as an obstacle included:

- University policy to pursue fee paying international students. (Q25)
- Education has become an export commodity; we are willing to enrol anyone who has money. (Q25)
- We are forced to take too many students in our classes because the university is chasing student dollars. (Q23)

The AUAAs, in the study, further perceived that to achieve this objective to grow student numbers, the University has adopted a strategy of "keeping the customer happy at all costs", and expects the AUAAs to facilitate this. Examples of comments supporting this view include:

- Universities expect academic staff to improve the student experience. (Q25)
- Universities have encouraged academic staff to take greater responsibility for student learning. (Q30)
- …some of the institutions that I've worked at have that view that students are a customer, and we need to keep our customers happy…(AUAA8)

Within the study, the AUAAs reported a number of actions they perceive the University pursues to see this strategy achieved, all of which involve some form of pressure on the AUAAs. This might involve "…pressure to please international students" (Q24), or "Universities focussing on spoon-feeding students" (Q25). In particular, the AUAAs perceived two particular pressures that especially concerned them. The first was the pressure to diminish the standard of the course and, consequently, what the students might expect of it. Comments from AUAAs in the study supporting this include:

- Pressure to dumb down content to meet KPIs and respond to student demands to do less. (Q47)
- Pressure to lower expectations of students. (Q48)
- …the universities have generated that view in that, you're not, we're not permitted to mark them down for, not attending classes. (AUAA3)

The other perceived pressure of concern to the AUAAs in the study involved pressure from the University to ensure a high pass rate within the course through "soft marking" or other means, as indicated by the following representative comments:

- …pressures to keep pass rates very high. (Q23)

- …scaling policies adopted by most universities and minimum "pass rates" in units. (Q30)
- Pressure to soft mark in assessments. (Q48)

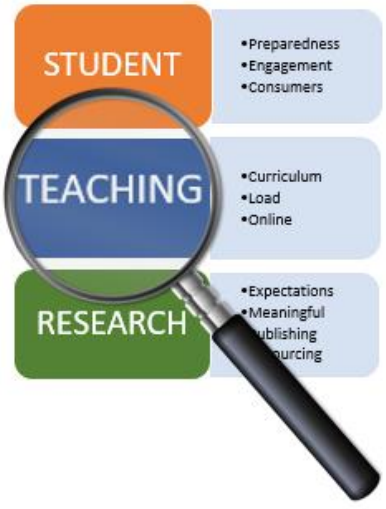
The outcome of these actions, from the perspective of the AUAAs in the study, are diminished standards and diminished quality learning experiences for the accounting students (…maintained at the expense of education quality Q25) resulting in "Universities watering down degrees" (Q48), with AUAA7 stating "…we're not a service for hire…".

It is a delicate balance for the Universities between financial sustainability through growing enrolments, and yet maintaining high quality accounting courses. The issues of standards and quality raise the question as to who is the best entity to determine and judge this? In particular, whether the AUAAs have an objective enough perspective, given changing technologies, demands of the profession, and a more informed and vocal student body prepared to challenge what they see as poor quality content and teaching practices.

This section has reported the third issue perceived by AUAAs in the study regarding student quality, which is the view that students are behaving more as consumers than as students. This is a concept the AUAAs felt was also promulagted by the University, who are reliant on student enrolments for fee income and the financial sustainability of the University. The implications of this view as reported by the AUAAs in the study were noted for the accounting students, the AUAAs, the Accounting Discipline, and the University.

The first theme reported here concerned student-related issues, specifically, the nebulous concept conveyed by the AUAAs term "student quality" (or quality students). The section reported that there were three issues identified by the AUAAs in the study that potentially impacts on their view of students, giving rise to this notion of student quality. These issues were the preparedness of students for university, their engagement in learning, and that students view themselves more as consumers/customers than students. The next section explores the second theme from the findings, that of teaching-related issues.

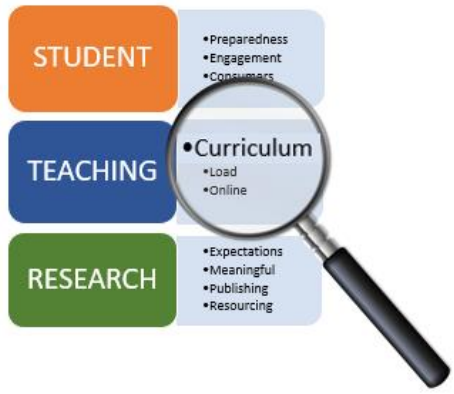
4.4. Theme 2 – Teaching-Related Issues



The second theme reflects the issues related to the teaching of accounting by the AUAA. With over 90% of the questionnaire participants indicating they are actively involved in teaching accounting, there were naturally a diverse range of matters related to teaching raised throughout the questionnaire and interviews, many of which are beyond the scope of this dissertation. This section of the dissertation will consequently focus on those three teaching-related issues most frequently addressed by the AUAAs.

The particular issues are related to changes that occured in the accounting curricula, teaching workload, and online teaching.

4.4.1. Curricula Change



The AUAAs in the study noted there are changes in the world of accounting that may potentially impact on the university accounting curricula. These changes include:

- the changing role of accountants and the accounting workforce (Q23);
- the nature of the accounting profession and the nature of accounting (Q23 and Q47);
- the changing preferences of students (Q47); and
- changing graduate attributes (Q48).

Driving these changes are AUAAs, employers, students and the accreditation processes of universities and the accounting professional bodies. This section will identify the three major potential changes to the accounting curricula that the AUAAs see are needed: more emphasis on information technology; giving greater priority to developing 'soft skills' in students (e.g., communication skills and critical thinking skills); and producing work-ready graduates curricula.

Drivers for Change: A number of interested parties see themselves as stakeholders in the design of university accounting curricula (identified in section 2.3.1), including:

- AUAAs;
- Students;
- Employers;
- Universities; and
- The accounting professional bodies.

The AUAAs, when asked to rate a number of different student skills in the questionnaire (Q27), primarily voted the following as their top three, indicating a need for "soft skills" to be included in accounting curricula:

- Problem solving (98.5%),
- Written communication (96.2%),
- Critical thinking (94.7%).

This was supported by responses in the questionnaire asking what changes the AUAAs would like to see in the accounting discipline (Q24), with indicative responses including:

- Broader range of non-accounting based subjects,

- Less emphasis on vocational skills.

The AUAAs perceive that accounting students instead prefer curricula content that emphasises "real-life" examples and a focus on practical skills, as evidenced by typical comments:

- Students too focussed on technical skills. (Q25)
- Practical oriented teaching. (Q30)
- Expectation of the use of real life examples takes priority to the actual subject content. (Q30)

Accounting students are looking for a context in which to apply the lessons they are learning and the skills they perceive will enhance their employability.

The AUAAs in the study reported their perception of the influence of industry/employers on the accounting curricula as being:

- Demands for work-ready graduates. (Q23)
- Industry demands for work-ready graduates. (Q25)

There were a small number of AUAAs who were critical of this:

- Curricula too influenced by industry organisations. (Q23)
- Industry focusses on applied ability, even if they talk about soft skills. (Q25)

However, the primary response suggested more AUAAs support the idea that the curricula should better reflect what prospective employers want in potential graduates, and invite their involvement, as evidenced in typical responses to questions asked in the questionnaire about the changes they would like to see in the accounting discipline (Q24):

- More industry engagement in determining course structure and subject content,
- More input from industry in curriculum design,
- Review curriculum to match industry expectations,
- Incorporate more industry involvement.

AUAAs perceive that employers are seeking graduates who are "work-ready", a term not defined by the AUAAs, yet considered critical in the design of accounting curricula.

Accounting courses are regularly accredited as part of the university quality assurance process, to meet the university's overall accreditation requirements as an approved higher education provider. In addition the accounting professional bodies (CPA/CAANZ) offer accreditation of accounting courses which gives advanced standing into the respective professional body membership and graduate programs to accounting graduates from degrees accredited by CPA/CAANZ. There may be other accreditation processes that accounting courses and/or faculties at particular universities are subject to, including more

recently the move towards accreditation with the Association to Advance Collegiate Schools of Business (AACSB). Gaining accreditation requires the satisfaction of criteria, some of which impact the design of the accounting curricula.

The AUAAs in the study noted the influence of accreditation as a driver of change in the accounting curricula. They were particularly critical of the accounting professional bodies, as evidenced by:

- Content of syllabus too much driven by the accounting profession. (Q23)
- [Would like to see] less involvement of professional organisations/accreditation, more academic freedom in the design of the curricula. (Q24)
- [Would like to see the] removal of accreditation of degree programs by the accounting profession. (Q24)
- Professional body accreditation is mandatory, but is often self-serving. (Q53)

However, a small number of other AUAAs pointed out that the professional bodies have relaxed their requirements and "…haven't been overly prescriptive as far as what they actually want" (AUAA2).

The influence of the AUAAs, accounting students, employers and the accounting professional bodies as drivers for change in the accounting curricula suggest that three important changes be implemented, these being more emphasis on information technology, giving greater priority to developing "soft skills" in students, and producing work-ready graduates.

More Emphasis on Information Technology: The study noted that the AUAAs themselves indicated a need for the accounting curricula to include more information technology. From one perspective, the AUAAs indicated that technology needs to be integrated into the curricula, as follows:

- Increasing integration of technology in the curriculum. (Q24)
- Integration of IT and computer skills and so on within the subjects... in fact, CPA and CAANZ have recognised that now so it's not a separate area for being integrated. (AUAA4)

Examples of how the AUAAs see this integration occurring in the accounting curricula includes:

- …how technology is used in accounting. (Q23)
- Student's Excel skills. (Q23)
- Bringing in learning on accounting related software (e.g. SAP). (Q30)

AUAAs perceive technology as an integral element across the various components of the accounting curricula, for example "Incorporating technology into both management and financial accounting" (Q24) which provides the accounting student with a degree of familiarity with how technology is used in the accounting workplace.

Another perspective from the AUAAs in the study is that the accounting curricula needs to include actual training and development with computers and accounting systems, typically evidenced as follows:

- More IT and accounting systems courses. (Q24)
- More focus on technology training. (Q24)
- More computer-based skills development. (Q24)

Rather than having technology embedded within units of study in the accounting curricula, this perspective suggests that the AUAAs prefer the accounting curricula to include discrete units of study that are technology-specific with skill-development goals. Recognising that accounting graduates will be encountering workplaces that are increasingly using technology in their work processes, the AUAAs in the study have indicated the need for the accounting curricula to place more of an emphasis on information technology.

Greater Priority on Developing "Soft Skills": For the purposes of this thesis, soft skills are defined as "…intra- and inter-personal work skills that facilitate the application of technical skills and knowledge, such as interpersonal skills (e.g., developing rapport) and communication skills" (Kantrowitz, 2005, p. x), including critical thinking skills in this working definition. In the study the AUAAs reported the perception of a need to decrease the emphasis in the accounting curricula on technical skills, and to balance these with a "broader range of non-accounting subjects" (Q24). Other indicative comments included:

- Introduce more critical thinking and less focus on technical knowledge. (Q24)
- Broaden teaching expectations so students can develop soft skills and compete in the marketplace and ae not pigeonholed as book-keepers. (Q24)
- More soft skills required than technical. (Q30)

Even without the idea of balancing soft skills with technical skills, the AUAAs reported a perception that the accounting curricula generally lacks sufficient development of soft skills, and were keen to see more emphasis on the accounting curricula on these soft skills. This view is evidenced by the following typical responses:

- Not enough time spent developing soft skills. (Q23)
- Lack of communication skills of students. (Q23)
- The need for students to be able to produce quality, appropriate written communication. (Q23)
- Improved critical thinking skill development. (Q24)
- Greater emphasis on sift skills in assessment. (Q23)

In recognising this deficit of and need for more soft skill development, the AUAAs suggested two approaches to achieving this. The first is to ensure accounting students have opportunities to have personal interactions with other students (including working in groups) which sees them having to utilise

soft skills. In their comments, some of the AUAAs in the study were critical of the overuse of technology in course delivery, which they saw limiting the frequency and opportunity for students to interact. Examples of typical comments included:

- … opportunities to work with small groups to enhance communication skills (presenting, writing and interpersonal). (Q24)
- Universities seem determined to destroy students' chances to develop cross-cultural skills and communication skills, through over-reliance on 'flexible' delivery, which reduces the need for students to meet each other and develop their generic skills. (Q48)
- Educators are fixated on technology to deliver technical content, less concerned with impact on students' generic (face-to-face) skills. (Q25)

The other approach to enhance soft skills development in the accounting curricula is to incorporate specific units of study that address soft skills, as noted in the following indicative responses:

- Include a communication course into the degree. (Q24)
- Communication skills taught as a unit, in first year. (Q24)
- Provision of a simple course in logic and ethics. (Q24)

Noting just how prominent this is, as reported previously, around 95% or more of the AUAAs responding to the questionnaire considered the three skills of problem solving, written communication, and critical thinking to be very or extremely important.

Producing Work-Ready Graduates: The typical objective of studying accounting is for students to obtain employment. Employability of graduates is a measure published by organisations like Graduate Careers Australia (Graduate Careers Australia, 2015) which are often used by potential students in their choice of university to attend and is therefore considered a key success measure by universities. Ensuring that accounting graduates are able to secure employment upon graduation means being aware of what qualities, attributes and skills potential employers are seeking in graduates (work-ready) and ensuring the accounting program accommodate this. Work-ready accounting graduates, as reported by the AUAAs in the study, are graduates that industry want with "…applied ability, even if they [industry] talk about soft skills" (Q25).

The AUAAs noted a feeling of pressure, even though not all of them were in agreement with this direction. Support and opposition for aligning the accounting curricula with producing work-ready graduates was approximately evenly divided between the AUAAs in the study, and indicative comments included:

Changes AUAAs supported:

- Ability to get students more work-ready. (Q24)
- Make accounting programs more industry relevant. (Q24)
- More industry based education. (Q24)

Challenges confronting the discipline:

- Industry demands from work-ready graduates. (Q25)
- Teaching has to be more work/industry relevant. (Q30)
- Demands for work-ready graduates. (Q23)

Irrespective of the level of support from the AUAAs for changing curricula to ensure accounting graduates are more work-ready, over 90% of questionnaire respondents indicated (Q22) it is important to encourage industry involvement, and over 72% that relevant industry experience is essential for graduates. The study reported two principal approaches suggested by the AUAAs that the accounting curricula could assist graduating accounting students to become work-ready. The first identified was greater engagement with industry, which included industry direct participation in the education process through visits to and from industry including the provision of opportunities for students to gain experience in the workplace. In particular, the AUAAs identified internships and industry placements as a significant change which they would like implemented (noted in the review of the literature in section 2.3.2). Examples of their comments include:

- Employers to provide work-integrated learning for students. (Q25)
- More internships and employment assistance. (Q25)
- More student placement in the profession. (Q25)
- Work experience is a good thing. (AUAA4)

However, the AUAAs noted that there are challenges with providing such opportunities, which include:

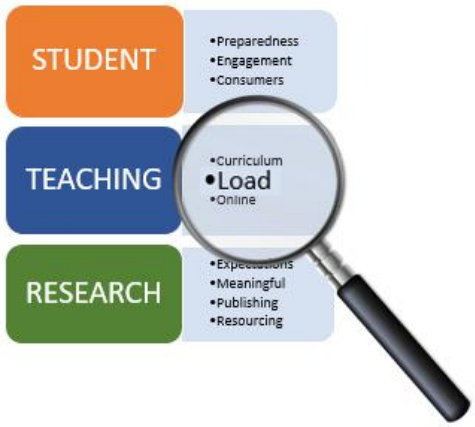
- A lack of willingness by industry to participate in such programs. (Q25)
- Difficulty to find enough placements for students. (Q25)
- Firms and companies not being prepared to offer professional placements/internships. (Q25)
- Some students don't have adequate communication skills for work integrated learning. (Q25)

This was identified as a potential obstacle to seeing changes to the accounting curricula in developing more work-ready accounting graduates.

The second approach suggested by the AUAAs was in "…a stronger linking of theory to practice" (Q46). The AUAAs propose a more applied perspective, providing a context for the theory taught. The manner proposed to achieve this, drawn from the comments of the AUAAs, involves greater use of industry relevant case studies (including more use of real-life situations) (Q24), more industry related practical subjects (Q24), and practice-oriented learning outcomes, which included the use of practical tasks (Q24 and Q46).

In addition to the challenge of engaging with industry for work placement/internship opportunities, the AUAAs also noted other challenges in implementing changes to the accounting curricula. A small number of the AUAAs admitted that their own ability to link material to practice, or to bring current practice into the classroom is limited (Q48). However, the two most reported obstacles to change are the number of available units in the degree structure, and a propensity for a low appetite for change. AUAAs noted that there is "not enough units in the degree" (Q25) to incorporate all elements desired by various stakeholders. The difficulty of making space in the curricula was acknowledged, and over 50% of respondents to the questionnaire agreed it was very important for the accounting curricula not to be overcrowded (Q22). Accounting curricula "…doesn't change quickly enough" (AUAA4), due to some academics resisting change because they may feel they don't have the requisite skills for a new curricula (Q25). A risk-averse culture amongst academics and management may also contribute to a low appetite for change (Q25), but the following comment from AUAA4 best relates the biggest challenge articulated by the AUAAs regarding accounting curricula change "… people are busy, and changing takes time…".

This section has addressed the teaching–related issue of curricula change. It identified the drivers of change as the AUAAs, students, employers, universities and accounting professional bodies. The accounting curricula changes most favoured by the AUAAs involved more emphasis on information technology, greater priority on developing soft skills, and producing work-ready graduates. The section also identified some of the challenges required to implement these changes. The section that follows looks at the second teaching-related issue: teaching workload.



4.4.2. Teaching Workload

This section will establish that the AUAAs in the study reported feeling the pressures of workload in two discrete ways. The first was in relation to the volume of work which they indicated impacts on the balance between work and non-work activities (work/life balance). Work-life balance was reported as a primary issue facing the discipline ("work-life balance issues" - Q23), an example of increased student expectations on AUAAs ("expect staff to be available 24/7" – Q30), a challenge ahead for teaching ("Lack of time" – Q48) and an obstacle to implementing positive changes ("Time constraint" – Q25).

The second of the workload pressures reported by the AUAAs in the study was the competing demands for time within allocated work time. That is, the balance between the traditional academic roles for lecturers and senior lecturers of teaching (40%), research (40%) and administration (20%) (which includes administration, service, community and industry engagement as identified in section 2.3.3) is perceived as very difficult to maintain, as illustrated in Figure 4.10 and noted by AUAA2 that "… probably like

everywhere else, there's an ongoing debate and concerns about increasing workloads, just in terms of, say, class contact time and things like that".

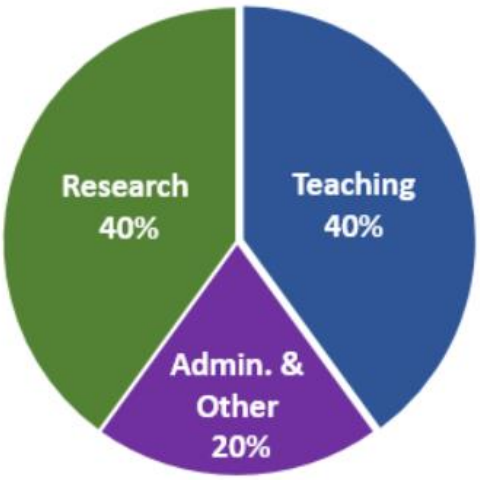


Figure 4.10: Traditional Lecturer/Senior Lecturer Academic Workload Components

Other responses to the questionnaire in relation to this included:

- Competing demands. (Q47)
- Balancing research, admin., and teaching. (Q48)
- Balancing time – teaching/admin., and research overlap and can implode one another. (Q49)

Within the study's questionnaire, Q45 asked participants to indicate how their academic workload is broken down across a year, noting that the total should equal 100%. The results for the average of each component for each academic role is shown in Figure 4.11, compared to the traditional weighting and notes that teaching is the dominant component, with research being less than the traditional model and admin/other more:

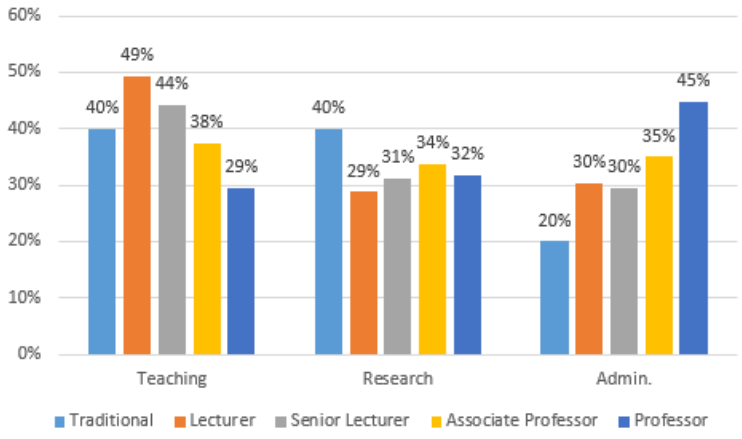


Figure 4.11: AUAA Reported Academic Work Components

This study does not report on the reported teaching pressure associated with work-life balance issues. It focusses only the pessure of workload, being the pressure between the various workload components as it impacts directly on the teaching component of AUAAs.

From the research, a number of factors emerged as pressure points on the teaching component of the workload model. These are broadly categorised into factors external to the act of teaching (Administration and Research) and factors that are teaching-related. The sections that follow will describe these.

External Factors:

Administration: In the context of this section, administration refers to the "paperwork" and compliance requirements of AUAAs associated with their role. It does not refer to the administration of their teaching (e.g., marking and preparing classes). The AUAAs repeatedly noted in the study that administration has increased, and intrudes into time for teaching, as indicated by the following typical comments:

- Heavy admin load for coordinators who are trying to maintain a balance between research and teaching but mostly spent in managing and coordinating. (Q23)
- Intrusion of administration into time. (Q48)
- Increased time spent on admin. (Q50)

An example of the type of administrative functions that are imposing on their time for teaching-related activities is provided by AUAA8:

- Oh, the admin is, the admin, there are a lot of things that we do from an administrative point of view that, waste our time, that take us away from improving materials for students and, I was asked recently to put my CV into a template for TEQSA for one of the places I work at, their, reaccreditation process. And I looked at it and thought, you've got my CV and you've got the template, and someone in admin could've put my CV into the template but now I'm doing it, which takes me away from, doing things that I could be doing for my students or, improving my Blackboard.

Being required to engage in administrative tasks that could be undertaken by non-academic staff is an area the AUAAs keenly felt as a pressure point on their teaching component within their workload. AUAA1 further noted below that even though their role requires them to fulfil administrative duties, there is insufficient recognition in the workload model for such:

- …I find administration duties take a lot away from me as well. So, I'm constantly looking after staff, staffing issues, arranging staff events and those sorts of things. Even though it gets recognised in my role, it doesn't really get recognised in terms of this workload model.

The increased role of administrative work required of AUAAs is perceived by the AUAAs in the study to be impacting their teaching, to the point in some cases where their identity as educators is threatened, and evidenced by the following comment from AUAA4:

- So, another challenge, another challenge that I notice is that I'm no longer, I try hard to hang onto this, but I feel I'm no longer an educator, I'm an administrator.

Within the traditional workload model for academics, administration may be the smallest component, but in the study and noted above, the AUAAs see it as growing and putting pressure on the time available for teaching.

Research: The second identified workload factor external to teaching but nevertheless impacts on the AUAAs teaching is the Universities requirement for academics to engage in research. The AUAAs in the study noted a tension existing between research and teaching, with indicative comments including:

- Balancing time between research and teaching. (Q47)
- Research teaching trade off. (Q23)
- Teaching research tension. (Q23)

An important number of AUAAs in the study noted they felt increasing pressure to research and publish, which they believed has a detrimental effect on the time available for teaching, see for example the following responses to Q48 when asked about the challenges ahead to teaching,

- Meeting research expectation (takes time away),
- Increased pressure to publish (less time for teaching),
- Less time for teaching-related activities due to more time required for research.

These sentiments were echoed in other responses throughout the questionnaire, as illustrated by the following:

- Increased demands for research – less time for teaching. (Q47)
- Workload expectations for research output allowing minimum time to dedicate to teaching. (Q50)
- Pressure to focus on research rather than on teaching. (Q23)

The pressure felt by AUAAs in the study within the research component of their workload at the expense of teaching is perceived to be a "lack of recognition of teaching" (Q25) and impacts on not just the time available for teaching, but also the quality of teaching (Q23).

Teaching-Related Factors:

The study identified four factors related to the teaching component of the workload model that the AUAAs reported to be pressure points in their teaching workload.

Administration of Teaching: The first of the teaching-related factors are those activities that involve the administration of teaching, and include activities such as compliance, class preparation, and developing new materials. The AUAAs described this as "overburdened with administration" (Q47), and "…we've got too many other demands on our time around teaching-related sort of activities" (AUAA2). Included in these demands is "…an overabundance of compliance required by the university related to teaching tasks" (Q47) and "bureaucracy regarding teaching" (Q24). However, these compliance related tasks were only part of issue for the AUAAs in the study.

The preparation of teaching material was reported as a secondary issue affecting teaching (Q47), with comments such as the following:

- Time to develop material,
- The time it takes to prepare for a lecture/tutorial/seminar, even in the case of a subsequent year 'repeat performance',
- Lack of preparation time.

AUAA1 noted that "…teaching is very intensive in terms of getting the material organised", highlighting that the act of teaching encompasses more than just the face-to-face function of content delivery. While preparing for teaching a class is identified by the AUAAs in the study as an issue in their teaching workload, a greater number of AUAAs noted developing new material and methods of teaching as a crucial issue. Typical of their responses were:

- Lack of time for improving teaching. (Q23)
- Lack of time to develop new methods of presenting the lectures and notes. (Q47)
- Too busy with teaching and admin., so limited time available for designing new assessments and teaching materials. (Q47)
- Constant changes mean no time to fully develop and consolidate great content and delivery methods. (Q49)

It was AUAA4, when discussing the time involved with all the time allocated for teaching, who used the phrase "…it wasn't teaching, it was the administration of teaching". In discussing the same issue, AUAA5 summed up the feeling of the AUAAs regarding such administration, when they noted, "I don't think the administration around teaching is acknowledged enough".

Increasing Student Demands: The second teaching-related factor creating pressure on the AUAAs teaching workload, as identified by the AUAAs in the study is their view that student demands are increasing (Q30 and 48). A comment from AUAA3 evidences this when they reported, "…certainly students, I think, can be more demanding in some ways". The student demands that impact on the teaching workload for AUAAs were clustered in three groups. The first of these was the demand for more online material, which as noted in the previous section, the AUAAs feel adds to their workload. The second was demanding faster response times from academics to their enquires, for example,

- Greater student use of email and expected faster teacher response. (Q30)
- Students expect immediate feedback and responses to queries. (Q30)
- …demand from students in terms of responding and the queries and things like that. (AUAA2)

The third grouping of student demands impacting teaching workload is the demand for more individualised learning, typified by the following comment in response to Q48 "…high workloads and increasing as a result of the need to provide more individualised learning opportunities".

The origin and impact of these three groups of student demands is noted in the following comment in Q30, "Students have been trained (by broader 'cultural influences') to complain, so their expectation is for less work on their behalf and more work on academics behalf". This extra work described by the AUAAs adds additional pressure to their teaching workload.

Large Class Sizes: The third factor that affects the AUAAs in a teaching-related way and which creates pressure on the AUAAs' teaching workload is the growing size of classes arising from the growth in student numbers not being matched with corresponding growth in staff numbers. The AUAAs in the study clearly reported that class sizes are increasing (Q23, Q47 and Q48), which then have an impact on teaching load via increased administration related to teaching (e.g., increased marking) and student interactions. The response "Larger Classes" or very similar, was an important response to Q23 in the questionnaire asking what the significant issues facing the accounting discipline are. As would be expected, in response to a question asking what changes the AUAAs would like to see in the discipline (Q24) the primary response reported was for smaller or reduced class sizes. The issue is synthesised by AUAA7 who remarked, "…being given increased student numbers without the increased funding", which then puts increased pressure on the teaching load of AUAAs.

Class Contact Time: The fourth factor identified that adds to the teaching workload pressure of AUAAs is the actual amount of class contact teaching many AUAAs are required to undertake. In response to questions about the significant issues they see the discipline facing (Q30), changes they would like to see in the discipline (Q24), and challenges ahead to teaching (Q48), an important response from AUAAs in the study was the teaching load they are required to carry. Examples of these include:

- Heavy teaching load. (Q23)
- Reduction of teaching load. (Q24)
- Larger teaching loads. (Q48)

Apart from the actual hours involved in the class contact, as noted previously, there are administrative factors associated with teaching that adds to the time commitment required, including preparing presentations and associated materials. AUAA1 describes the changing teaching landscape this way, "We have semesters, we have trimesters, we have online learning, you know we have intensive teaching with [external campus]". This changing landscape impacts on the teaching workload of AUAAs and adds additional pressure to it. As noted by AUAA2 this is an issue that is affecting a number of AUAAs,

- … I suppose a lot of my colleagues you know, again probably like everywhere else there's always an ongoing debate and, and, and concerns about the increasing workloads just in terms of say class contact time and things like that.

These four teaching-related factors have been identified by the AUAAs in the study as impacting on the time available for teaching, and adding to the workload issues for AUAAs. The other workload components of administration and research also compete for the AUAAs' time and put pressure on the teaching component of the workload model. One AUAA referred to the situation as "Taskcreep" (Q47), implying that there is a gradual increase over time of the tasks required of the AUAAs without corresponding allowances in workload allocations. However, AUAA1 expresses the core of this workload issue on behalf of AUAAs in the study when noting that "…we don't record every hour of what we do every day, but I know it takes up more than I am allocated".

This section has reported on the issue of how teaching workload is perceived by the AUAAs in the study to be an issue of concern as it affects the AUAAs teaching. The section that follows considers the AUAAs' perception of introducing online teaching.

4.4.3. Online Teaching



The final issue within the teaching-related theme reported by the AUAAs in the study involves online teaching. With over 90% of respondents to the questionnaire noting that the use of online environments has increased over the last five years (Q32), and over 80% indicting staff have increased their use of electronic feedback for assessments (Q33), the pressure for online development is real for the AUAAs in the study. In responding to five of the questions in the questionnaire the AUAAs very clearly perceived significant pressure to be moving into an online/blended delivery mode of teaching, indicative response to the questions are:

- Too much of a push to "blended learning". (Q23
- [Would like] less pressure to move courses online, accounting is a people based career. (Q24)
- Pressure for on-line development. (Q47)
- Pressure to teach solely online. (Q48)
- [Issue is the] balance of online v face to face. (Q49)

In particular, this was seen to be a primary challenge expected to be encountered in their teaching in the next five years (Q48). While the responses of the AUAAs indicated much of this pressure came from the university (e.g.: "restructuring to provide more online teaching" Q48), the expectations of students were also reported as an important influence. A secondary response to questionnaire Q30 (Ways student expectations of teaching have changed) involved the desire for more online resources, examples of these responses included:

- Better online learning environment,
- More on line teaching,
- More demands for online materials,
- Students expect significant online content.

Clearly the AUAAs in the study perceive a demand from students for more content and resources to be available online ("…increasing proportion opt for online" Q30).

The primary issue with this as noted by the AUAAs was that online/blended learning delivery requires more resources, most significantly the time of AUAAs. To meet this demand requires AUAAs to adapt, which includes:

- More time devoted to developing materials, especially online. (Q24)
- Time to put stuff online takes away from class time. (Q47)
- Finding time to deliver high quality online resources. (Q48)

However, the study found that the AUAAs do not perceive that such support and resources are forthcoming, typical of the responses to this are:

- Expectations for on-line delivery without reasonable resources to achieve. (Q48)
- Drive towards more online learning but with inadequate resources being committed. (Q48)
- The move to on-line assessment has increased the time to mark assessment pieces, but no additional marking hours given; you are told you have to do it within the set allowance. (Q49)

In a more comprehensive response during the interview, AUAA8 reported:.

- I see this blended learning as being a challenge, and not getting a lot of resources and support, to sort of make the change…I think that's a bit of a challenge, talking to other

> people as well, that to use this blended approach, that they're not getting, they don't have time. No real time is taken out, their research expectations are being increased and they have to flip classrooms, and so I feel there's a lot of extra demands and where's the time coming to fill them?

The AUAAs noted that online/blended learning approaches are increasing and with this comes the need to develop different/additional teaching materials.

The AUAAs in the study also reported some potential difficulties with the change process, including a resistance or inability to change and having the requisite skills and support to adapt. Responding to the questionnaire asking about obstacles to implementing changes into the discipline (Q25), the AUAAs noted resistance to change as an issue, typical responses included:

- Inability to change,
- Resistance for change from both academics and management,
- Difficult to convince 'status quo' stakeholders to consider (let alone embrace) fundamental change.

In the interviews, AUAA1 and AUAA2 also acknowledged that change would be difficult for a lot of AUAAs, noting:

- …I think older academics will struggle with that, simply because that's the way that they've taught for a long time. That's the way they've been taught, and, even though they recognise change, I think a lot of them don't want to. Just normal human behaviour. AUAA1
- I think potentially we've got to look at, you know while maybe in accounting, for a lot of us, are probably more along the lines of, well we do what we've always done as far as, you know, the approaches but I think we all can be, or need to be starting to think about how can we, you know, given that students are changing and as far as technology how can we, sort of modify or change how we deliver material… [P]eople that are very much stuck in their ways as far as doing things the way they've done it for 20 years and if there was, whether it's, you know, I don't think we could rely on just individual academics deciding, yes we're going to change the way we teach our accounting programs. AUAA2

A major part of the AUAAs resistance to change, also from their perception of insufficient support in adapting to the online environment. Central to this issue was their recognition of needing specialist assistance and training, which was not considered to be available. For exampl:,

- Online development without any help in pedagogy. (Q47)
- Lack of competent support for online. (Q47)
- More training/support for ever increasing online modes. (Q24)
- Dedicated staff to implement online materials. (Q24)
- The training was a bit lacking. (AUAA8)

The lack of support, training and resources available to the AUAAs for what they perceive to be the inevitable transition to the online environment is of concern to them. It is the third of the issues that are part of the teaching-related theme.

Previous sections 4.3 and 4.4 have reported on the two themes of student issues and teaching issue, the next section will consider research issues, being the third and final theme.

4.5. Theme 3 – Research-Related Issues



Within this final theme the AUAAs' perceptions about research-related issues are presented. As noted previously in sections 2.3.3 and 4.4.2, the traditional workload model for a lecturer or senior lecturer AUAA comprises 40% Teaching, 40% Research, and 20% Administration and other. Theme 2 above (section 4.4) considered the teaching and administration components of this model, and this section will report on the AUAAs' perceptions of the research component. The AUAAs in the study identified research as a significant issue facing the discipline (Q23), and as a challenge to teaching (Q48). In reporting these findings, this dissertation will document the expectations to research felt by the AUAAs, the implications of these expectations, and the consequent motivation for the AUAAs to engage in research.

The investigation found that the AUAAs reported feeling pressure from the university through the expectation for them to research. Examples of comments describing this pressure included, "university's (and some academics) obsession with research/publication" in response to Q25, and "university only concerned about research". AUAA5 also noted that "…increased research requirements and constraints on funding, so they're pushing or against us". An important issue recorded by the AUAAs in the study is that there are "unrealistic research expectations" (Q23) and "…too much focus on research" (Q25), with "ever rising research expectations" (Q48). The pressure points these expectations place on the AUAAs that will be reported:

- Impacting time and workload ("…time to actually do research – have impossible workload" Q24)
- Meaningful research topics ("too much emphasis on churning out research – most of which is not earth shattering" Q23)
- Publishing as evidence of research ("Pressure to publish and win grants Q48)
- Resourcing implications ("Research support provided not commensurate with research output expected Q23).



4.5.1. Impacting Time and Workload

The first issue of the research expectations is how those expectations impact on the time and workload of AUAAs. As noted in Theme 2 above, and recognised by AUAA4, "[the AUAA] role is 40% teaching, 40% research and 20% community and professional and so on [i.e. administration]", giving a sense of balance to the AUAAs workload. However, the AUAAs in the study reported the expectation for research is significant, and AUAA4 goes on to comment that, "40% is a minimum they have to spend on research". Committing more than 40% of a workload to research requires AUAAs to reduce some other workload components, as noted in response to Q49 "Balancing time – teaching/admin., and research overlap and can impede one another". The study found that AUAAs reported the time pressures and balancing of workload to be significant to them, as evidenced by the following typical comments:

- Having time to research. (Q23)
- Time to actually do research – have impossible workload. (Q24)
- Meeting research expectations (takes time away). (Q48)

The difficulty in balancing research with teaching has been reported in theme 2 above, and is emphasised by the following comments:

- …so we get to that research and that barrier to research really is the fact that, well I'm teaching so much, I'm doing all this administration, you know, I don't really have that nice patch of time where I can sit down and just concentrate and do that research. (AUAA1)
- (Interviewer:) Well what about, what about if research is mentioned in a staff meeting? What's the vibe that happens then?
  (AUAA2): (Pause) Oh look yeah I mean, a lot of it comes down to I guess, comments like oh, you know we never have enough time to do research 'cos we've got too much teaching to do. Or, we've got too many other demands on our time around teaching-related sort of activities." (AUAA2)

The AUAAs also raised the issue of too much emphasis on research, with it perceived as out of balance with other roles, and specifically working with students. For example, the following AUAA comments are typical of the concerns of AUAAs of what they saw as an overemphasis on research, at the expense of students:

- …I see at the moment a lot of institutions are so research focussed they're forgetting their students. And I think that's a real shame because the students are our clients, they are our customers, and they are the reason why we're here, they're the ones that pay all our fees. So, I think we're a real risk of losing students simply because we're too research focussed. (AUAA1)
- It is all, it's got to be publications, publications, publications and, at the expense of the students. I, I've had, someone said [sic] to me recently that they were again told, "Don't worry about the students they're just students, get, you know, it's articles, get an article out." And to me that's wrong. This is a university; it's supposed to be about scholarship; it's supposed to be about sharing knowledge, and, sharing knowledge is not just having a paper published. (AUAA3)

- …but you know a major impact we have as academic accountants is not in the research we do, the impact we have as academic accountants is in the students we put out. (AUAA7)

So, while nearly all AUAAs in the study noted the importance of research as a part of their role as academics, there was notable dissent regarding the amount of time and weighting it carries in their roles and workloads.



4.5.2. Meaningful Research Topics

The second of the pressure points on research expectations for AUAAs is meaningful research topics. AUAAs reported using their research as a means to maintain connection and currency with industry, for example, "…I think the research keeps people connected a lot" (AUAA4), and, "…research is how I stay connected [to industry]" (AUAA5). However, AUAAs in the study also reported criticism of the research undertaken in the discipline, noting for example, "Too much emphasis on churning out research – most of which is not earth shattering" (Q23). The AUAAs were critical that the topics of research in the discipline were "…less relevant to wider societies" (Q23), "…of little interest/relevance to accounting professions" (Q23), and suggested a change to the discipline should be "less emphasis on research that does not matter to anyone" (Q24). More specifically, the criticism centred on AUAAs researching topics that have little or practical application for the profession, typical comments being:

- Too much emphasis on research in curricula that is not industry relevant. (Q24)
- Lack of practical relevance of research. (Q23)
- [Need] more applied research. (Q24)
- [Want] more practical research topics. (Q24)

In exploring what might be behind the choice of research topics, two perceptions emerged from the study, being, "Government funding policies that are out-dated that perpetuate useless research" (Q25), and, "Institutional pressures for cited research, whether it matters to anyone or not" (Q25). The pressure of publications on research expectations is further explored in the next section.



4.5.3. Publishing as Evidence of Research

The third issue on research expectations for AUAAs is the expectation that research be evidenced through publications. An expression from the AUAAs in the study was "Pressure to publish" in response to a significant issue facing the discipline (Q23). Another

way of expressing this was in response to the same question "Obsession with research publications".

The difficulty with this perceived pressure is the requirement to "…publish A and A* research" (Q25), referring to the journal ranking system promulgated by the Australian Business Deans Council (ABDC) (http://www.abdc.edu.au/master-journal-list.php). The AUAAs in the study noted that there are "…limited journals" (Q24) in which to publish, and that there are "not sufficient top tier industry/practitioner journals (Q25). The perception of a limited amount of top quality journals in which to publish has AUAAs seeing themselves in a significant competition amongst all accounting academics worldwide to be selected for publication. Such competition narrows the range of research topics undertaken by AUAAs to those which are likely to meet with the approval of the respective journal editors. For example, AUAA3 noted that:

> … there are very few journals that you can publish in, particularly when they want you to have the A-star [A*] ones. And when you've got people all around the world vying to get published in those, it's almost impossible.

This was supported by similar comments from AUAA4 "…for example it has to be A and B journals", and AUAA5, "…so basically it only counts if it's a B or above, and even at level B certain outputs have to be at level A". A quick review of the ABDC journal listing (refer http://www.abdc.edu.au/master-journal-list.php) notes that there are 157 journals ranked B, A or A* in the discipline of law (FOR code 18105) whereas there are only 58 accounting journals (FOR code 1501) rated B, A or A*.

Elaborating on the influence of these journal editors on accounting research topics, AUAA7 reported:

> …and then the editorial staff are becoming very powerful as such, you know, and it's a no-win game, you know, so therefore research is becoming narrower focusing on what they [the editors] want, so that's what I'll give them.

The limited number of A or A* journals is seen by AUAAs as problematic because of the competition making it harder to achieve publication, and the increasing influence of journal editors to determine the research areas of research that will be accepted for publication, thereby restricting the areas of research available to AUAAs.

Journal rankings are used as a measure of research quality, with A and A* journals considered of higher quality than other journals of lower ranking. AUAAs also reported their view that there are measures other than journal rankings that can be used to evaluate research quality, for example:

- Quality isn't just about journal rankings and citations. (Q23)
- Focus on publications as the measure of success. (Q23)

However, there is no indication from the AUAAs in the study as to what their other measures may be.

Using publications as evidence of quality research is perceived by AUAAs as an issue based on the limited quality journal options available to AUAAs.

The section will now consider the resourcing implications associated with research.



4.5.4. Resourcing Implications

The last of the research-related issues was the resource implications associated with research. Resource implications associated with workload and time have been addressed in the previous section 4.5.1, leaving this section to deal with other resourcing implications, specifically funding and other support. The issue of other support was a blanket statement for various support processes the AUAAs noted were lacking. Typical examples of these forms of support included:

- …help with grant writing and publications. (Q23)
- Support from senior academics in research. (Q23)
- …research leadership. (Q24)

The AUAAs in the study also very clearly identified a lack of funding for research as an issue which put pressure on their research expectations. Responses that were indicative of this include:

- More funding for research and travel (Q24)
- We, as in our School of Business, may tend to get burdened with the, more of the heavy teaching and therefore, you know more money to the university, but we don't tend to get much back as far as resourcing relative to other parts of the institution that, you know, at least people perceived as being more heavily supported from a research perspective. (AUAA2)
- We used to have an annual doctoral consortium where they would bring people over from overseas or from around Australia and you've have an entire day. We would actually have the people would come usually a week or so beforehand and sometimes stay for a week after. So, you were sort of immersed in that, and that doesn't happen anymore because there's no money. (AUAA3)
- So in terms of making our life easier I think I think funding's the biggest issue coz the others things will fall into place if we're funded, so the pressure is on us to get grants. (AUAA5)

While lamenting the lack of funding to facilitate research, the AUAAs in the study did identify that potential sources for funding should include "…large accounting firms" (Q24), "government" (Q25) and "industry-funded research opportunities" (Q25).

In the sections above the four main issues reported by the AUAAs involved in the study were their experience as the implications of the pressure to research. So, with pressure to research, and the

implications of that pressure, what motivates AUAAs to engage in research? For many, it is part of the expected workload of AUAAs (typically 40%), as such, "…it's a compliance issue" (AUAA6). For others, it is their passion ("…most people are motivated by research, they would rather do research than teaching" – AUAA4). However, there were a number of important comments from the AUAAs in the study indicating they are less enthusiastic about research, for example:

- …it's not the main reason why I do the job that I do…I don't have, let's say, a natural passion for doing research. ..to me research isn't the most important part of my job…it's not the thing that I'm most passionate about. (AUAA2)
- Doesn't evoke enthusiasm. (AUAA3)
- It's a game we play, and so in that way research for those people who aren't part of the game, or don't have help with the game, its's a major problem. (AUAA7)
- …most people I work with don't want to research. (AUAA8)

From the results in the study, it was reported that the primary motivation for research was tied to the promotion pathways for academics, for example, "university promotion and related processes disincentivise anything other than research" (Q25). The AUAAs in the study reported the focus on research (and publications as evidence of research) as the primary "measure of success for promotions" (Q23). Typical examples include:

- …I certainly acknowledge its [research] importance both for me personally for promotion, and also contributing to the university's goals as well. (AUAA2)
- …my promotion is almost entirely dependent on my publications. (AUAA7)

The recurring issue about this was a perception of an imbalance of weighting given to research over other workload aspects for promotion, in particular teaching. Comments from the AUAAs in the study raised this issue, with indicative comments including:

- Academic institution's emphasis on research and lack of recognition for teaching. (Q25)
- Unwillingness to make teaching as equally valued as research, which means that fellow academics are less inclined to be innovative and grow their teaching competence. (Q47)
- Hiring and promotion favours research over teaching. (Q47)
- …basically even though they say promotions are on 40% teaching, 40% research, everyone knew it was 100%, 99% on research… (AUAA4)

For the AUAAs involved in the study, while they note that research is important, and that many people favour research over teaching, they also indicate that despite the perceived pressure to research, they see their promotion pathways favouring research outputs over their teaching or other contributions.

This section has noted the research-related issues raised by the AUAAs, and how they perceive these impact on their experience as AUAAs.

4.6. Chapter Synthesis



This chapter has considered the most prevalent themes arising from the study of the AUAAs' lived experience, and in particular within the context of role theory. The first emergent theme from the data revolved around student-related issues, and specifically the question of student quality, or quality students, a perception of the AUAAs that is not measurable or quantifiable. Within this theme the more specific issues of student preparedness for studying accounting at university, the level of student engagement in the learning process, and students as consumers were reported. The second theme reported was in relation to teaching issues, and explored the changing curricula, teaching workload, and the rise of online teaching. The final theme of research-related issues included reporting on the impact of research of the AUAAs time and workload, meaningful research topics, publishing as evidence of research, and the resourcing implications of the focus on research. As a result of this process these findings can be viewed as representative of the issues impacting AUAAs lived experience. The issues raised in these findings reflect the perceptions of AUAAs of the accounting students, the university and their own experience. Figure 4.12 following pictorially portrays these perceptions and relates them back to the research question of the lived experience of AUAAs, and the associated challenges, values and outlook of AUAAs as articulated in this chapter. Further to this, Figure 4.13 depicts the conceptual framework that includes the analysis of the data and the emerging themes that resulted.

Having reported the issues that confront AUAAs, the next chapter will discuss these findings and the perceptions of AUAAs in relation to the literature and within the Teaching, Research, and AUAA Curricula (TRAC) framework of AUAA perceptions to reveal the lived experience of AUAAs. It will build in these findings, in conjunction with the relevant literature, and report AUAAs perception of significant issues, and how AUAAs perceive the accounting students and university administrations perceive the same issues.

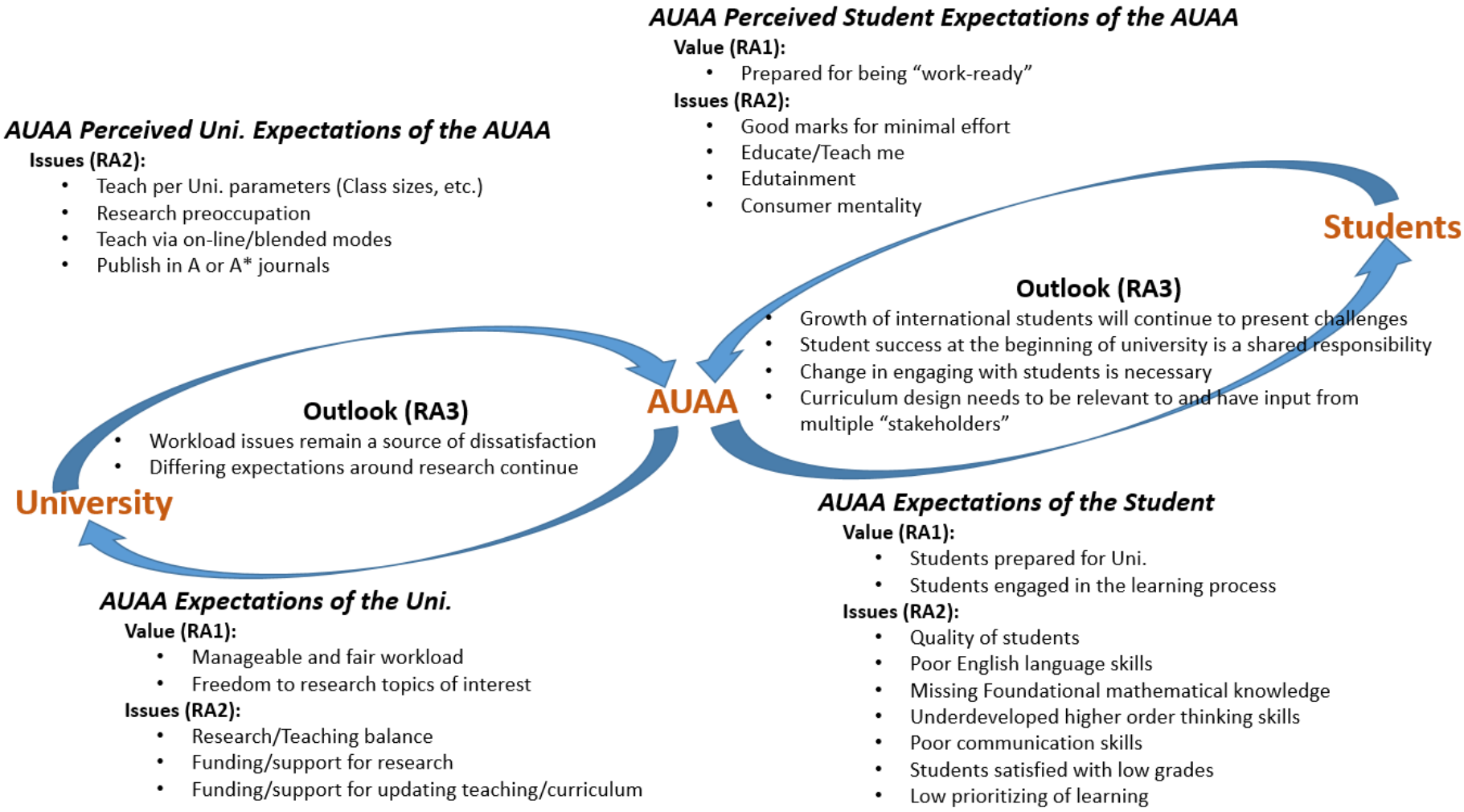


Figure 4.12: Factors Impacting the Lived Experience of AUAAs

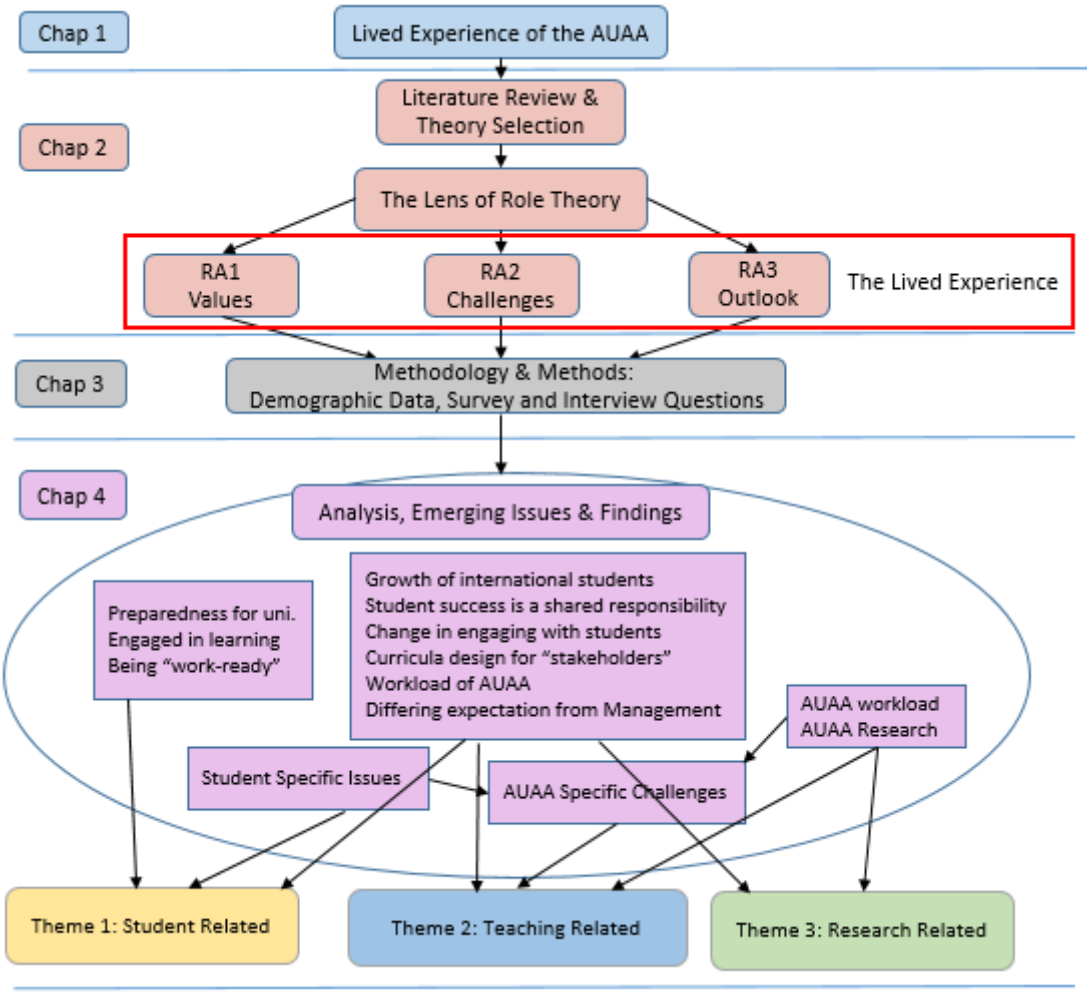


Figure 4.13: Conceptual Framework Development Incorporating the Findings

5. Discussion of Findings and Recommendations

5.1. Introduction

In the previous chapter, the perceptions of AUAAs were identified in the three areas of accounting students, teaching and research. This chapter will consider this study's findings relating to these perceptions and contextualise these findings with other precedent studies. This study not only supports the finding of many previous studies, but also expands our understanding of many of the issues confronted by AUAAs. The unique contribution of this study is that it brings together many disparate components of how the AUAAs perceive themselves situated within academia, and how they perceive their students and university administrations across a number of issues. When considered in the context of role theory, these perceptions can contribute to the AUAA experiencing role strain from role conflict and role ambiguity where the perception give rise to differing expectations. In the context of this discussion, unless otherwise noted, the term 'university' is used to describe the institution of the university, and 'university administration' is used to describe the leadership, administrative and management functions of the university. Throughout this chapter recommendations will be proposed in relation to the issues raised by the findings. The recommendations are made for the consideration of the AUAAs, the Universities, and other parties to enhance the working conditions and expectations of AUAAs.

The discussion of these issues will be related through the issues of Teaching, Research, AUAA Workload and Curricula (TRAC) Framework, as detailed in Table 5.1 following, which also links these to the recommendations made later in this chapter.. This framework is an adaption of Biggs and Tang (2007) framework of constructive alignment for quality learning and teaching, recognised and employed in higher education in Australia, and includes the themes of institutional climate, curricula and teaching methods and assessment. The perspectives in the TRAC Framework can also be viewed as concentric circles (see Figure 5.1), which is also based on Biggs and Tang (2007) framework, in which the accounting students are the centre and relate outwards to the AUAA. The AUAA is next, who is concerned with students and the university, potentially create role conflict and role ambiguity (see section 2.4.6), and finally the university, whose interactions with students is largely through the AUAA. These differing perspectives of AUAAs impact on the research problems being considered through the values, challenges and outlooks of AUAAs and their lived experience. It is important to note that this is a lived experience of the AUAA, and as such these perpectives are that of the AUAA, and not those of students or university administrators.

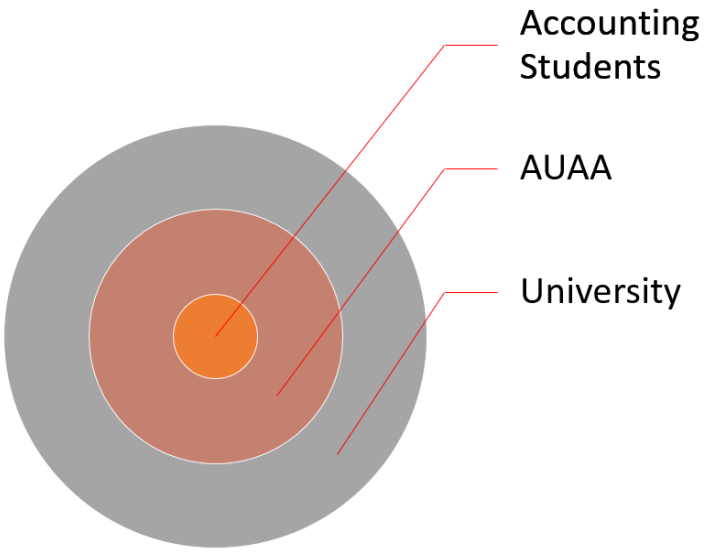


Figure 5.1: The University Spheres of Influence

The chapter will firstly consider the purpose of the university, as perceived by AUAAs, and then how AUAAs perceive the students and university administrations the purpose of the university. Then the TRAC framework will be used to consider the same perceptions. Within each component of the TRAC framework, implications for AUAAs are noted, and conclude with recommendations in each. The chapter concludes with a synthesis of the discussion and eight recommendations grouped into AUAAs, the University, and others as summarised in Table 5.7 later in this chapter.

The recommendations take the form of calls to action that include increasing engagement between parties, mutual recognition of challenges, and reaching consensus on issues. They will be related in the form of numbered recommendations for action by either AUAAs, the University or another group. They were developed following discussion of the findings and reference to other studies and authors on the relevant issues, and the identification of potential ways to address these challenges.

Table 5.1: TRAC Framework of AUAA Perceptions

	AUAAs Perception of the Student View:	The AUAAs View:	AUAAs Perception of the University Administration View:	Recommendation
The Purpose of University	Preparation for a career	To develop and impart knowledge	Big business	1 (Administration) 3 (Passion)
How this then impacts on:				
• ***Teaching***	Teach me the way that I like, without challenging me too much	Support for adapting my mode of teaching	Teaching as efficiently and low cost as possible in a way that attracts and retains students – i.e. low cost/high volume/high demand	1 (Administration) 2 (Students) 3 (Passion) 4 (Quality) 7 (Large Classes)
• ***Research***	Whatever helps me in my career	Reasonable expectations of and support for me researching in my areas of interest	Focus research in areas that maximise funding opportunities	1 (Administration) 3 (Passion) 5 (Journals) 6 (Impact)
• ***AUAA Workload***	Be available to me 24/7	Allow me flexibility and autonomy within a balanced and reasonable workload	Allocated so as to maximise income generation while keeping costs to a minimum	1(Administration) 2 (Students) 4 (Quality) 7 (Large Classes)
• ***Curricula***	Deliver what I need to give me the best chance of getting a job in my chosen career	Designed according to what I think the student needs	Designed to attract students and satisfy multiple stakeholders	1 (Administration) 3 (Passion) 8 (Curriculum)

5.2. Purpose of the University

Universities have traditionally focussed on the creation and dissemination of knowledge (Duff & Marriott, 2017) and have been viewed as places where intellectuals pursue knowledge (O'Byrne & Bond, 2014). Universities' primary purposes are the three aspects of teaching, research and external engagement (Withers, 2015), with tensions occasionally arising between these three, particularly between the roles of teaching and research (Elliott, 1991).

However, as documented in section 2.2. of this dissertation, in recent times the university being seen as a place of knowledge creation and dissemination, has undergone significant changes both internationally (Chen, 2015; Lubbe, 2014; O'Byrne & Bond, 2014) and within Australia (Bradley et al., 2008; Probert, 2015; Ryan & Guthrie, 2014; Sheehy, 2010; Thornton, 2015). These changes impact on the discipline of accounting and accounting academics within Australian universities (J. Guthrie et al., 2012; J. Guthrie et al., 2014; Pop-Vasileva et al., 2014; Watts et al., 2015). Amidst this change have been challenges such as globalisation, commodification and corporatisation (Ryan, 2009), often polarising views as to the purpose of the university (Goldingay et al., 2017). These evolving roles include that of a community of scholars, public services and a business (Henkel, 2005) and "…not only educational institutions in their own right, but vital components of government and corporate education export programs as well as national economic drivers" (Parker, 2012b, p. 248). From the UK perspective, O'Byrne and Bond (2014) note that it is the individual perspective that determines one's view of a university, using the perspectives of academics, students, and managerialism (which includes regulators and university management) as examples. How the university is perceived acts as a filter for how AUAAs view their discipline, role and responsibilities, creating the potential for role conflict and role ambiguity (Schulz, 2013). Similarly, how AUAAs perceive accounting students and university administrations view the purpose of university will not only affect the AUAAs interactions with them, but also what AUAAs perceive is required from AUAAs, consequently affecting the lived experience of AUAAs. Outlined below are the perceptions of AUAAs about the purpose of the university, and how they see accounting students' and university administration's perspectives on the purpose of the university.

The Accounting Students: This perception of AUAAs is that accounting students are not as concerned with the learning process as they are in viewing the purpose of the university in an employment-centric context (refer section 4.3.3). An example from the participants in this study where there was alignment with this perspective is seen in AUAA2's comment:

> …most students who tend to study an accounting degree don't necessarily do it for the fun of it. Maybe there's the odd student who might do that, but most, mostly it's around career-oriented decisions and where they're wanting to go for the future and, and all of that sort of thing.

AUAAs perceive that the accounting student typically sees the purpose of a university as providing the education they need in order to become accountants.

Hil (2015) suggests that Australian university students generally view university from this employment-centric perspective, and is supported by others, for example, Scutter, Palmer, Luzeckyj, Burke da Silva, and Brinkworth (2011) who established from their survey of students commencing study at a South Australian university , that, "…the majority of students choose to go to university for career and/or job aspirations, not necessarily because of interest" (p.16). More specifically, accounting students in both international (Albrecht & Sack, 2000; Byrne, Flood, et al., 2012) and Australian contexts (J. Guthrie et al., 2012; Jackling & Calero, 2006; Kavanagh & Drennan, 2008; Lightbody, 2010b) have also been reported as holding this employment-centric perspective of the university.

The AUAAs' perception that accounting students view the purpose of university in an employment-centric context aligns with and is consistent with studies in both the international and Australian contexts.

AUAAs: The AUAAs' perception of the purpose of the university is built around their traditional notional roles of "…40% teaching, 40% research and 20% community and professional" (AUAA4), essentially to develop and impart knowledge. AUAAs in the study noted this in sections 4.4.2 and 4.5, where they refer to their roles as predominately to research (develop knowledge) and to teach (impart knowledge), and the issues in relation to researching and teaching.

This perception has been reported to be held by academics generally (Bentley & Kyvik, 2013; Kenny & Fluck, 2014; PricewaterhouseCoopers, 2016; Vajoczki et al., 2011), and accounting academics more specifically, as noted by Hancock et al. (2015) in their study of accounting academics in Australia and New Zealand. These key roles of research and teaching within accounting academia helps to sustain the accounting profession (Behn et al., 2012a).

The studies noted above align with the view of AUAAs as reported in this study - that AUAAs view knowledge creation and dissemination to be the purposes of a university.

The University Administration: The AUAAs perceived the university administration see the purpose of university as making profits, being 'big business'. Typical comments noting this perception from the AUAAs in the study mentioned:

- Focus on profits. (Q25)
- Profits before students. (Q25)

Sections 4.4 and 4.5 of this dissertation have reported in some detail the perceptions of AUAAs that the university administrations are endeavouring to enhance the profitability of the university through implementing cost efficiencies and commercial revenue generation.

There is a strong view among some academics in Australia that their university administrations have surrendered to a neoliberal economic rationalisation approach where the emphasis is on profits, cost-cutting, managerialism (incorporating key performance indicators) and corporatisation rather than the pursuit and development of knowledge as an end in itself (Hil, 2015; McCarthy et al., 2017; Ryan & Guthrie, 2014; Sheehy, 2010; Thornton, 2015). Within AUAAs, this view has also been noted in studies by Watty (2006) and Watts et al. (2015).

Such changes in university administration include the 'exploitation' of research activities to enhance the income of the university (Henkel, 2005; Probert, 2014) rather than allowing the academic the freedom to pursue research that is less commercial in nature (e.g., refer to sections 4.5.2 and 4.5.3). This concept of university commercialism takes a more specific form in the accounting discipline as a result of the influx of large numbers of international students keen to gain an Australian university accounting qualification, as noted in section 2.3.1, which generates significant fee income for the universities (Birrell & Healy, 2008; Bradley et al., 2008; Ekanayake & Jackling, 2014; NSW Independent Commission Against Corruption, 2015; Patel, Millanta, & Tweedie, 2016). This has created a dependency on that income resulting in claims that standards of entry and assessment have been lowered to protect this income stream (NSW Independent Commission Against Corruption, 2015; Patel et al., 2016; Pop-Vasileva et al., 2013; Watty, 2007).

The AUAAs in this study support the view of previous studies of accounting academics that universities have indeed become 'big business' which necessitates a different approach to the administration of the university (J. Guthrie et al., 2014; Parker, 2010, 2012b; Ryan, 2009; Ryan & Guthrie, 2013). However, the reality for accounting academics (indeed all academics) in Australia is that with all of the change that has occurred in the university sector (including government funding cuts, massification and increased competition for students), the university administration has had to adapt in order to be sustainable in the long run (Bokor, 2014; Coaldrake & Stedman, 2013; J. Guthrie & Neumann, 2007; Parker, 2012b; PricewaterhouseCoopers, 2016). Such changes and adaptions, while attracting criticism and disparagement from many sources, has nevertheless been necessary in order to ensure the ongoing future of the university. There was little reference to or support for this perspective from AUAAs in this study. As this view was not strongly reflected in the AUAAs' views, this either means they didn't recognise it as a big issue or that they didn't recognise it at all.

Figure 5.2 the discussion above in notes where the findings of the study being reported here (noted in purple and linked to the TRAC framework in Table 5.1) and the literature reviewed in chapter 2 align, partially align or do not align at all. For the perceptions regarding the purpose of the University, the findings align for the students and AUAA expecations, and only partially in realtion to the University. The literature and the findings of the study being reported align in relation to their view of university seeing itself as big business, but diverge when the literature also takes into account the need for univerisities to

be sustatainable into the long term, whereas the AUAAs did not raise this issue in any of the questionnaire or interview responses.

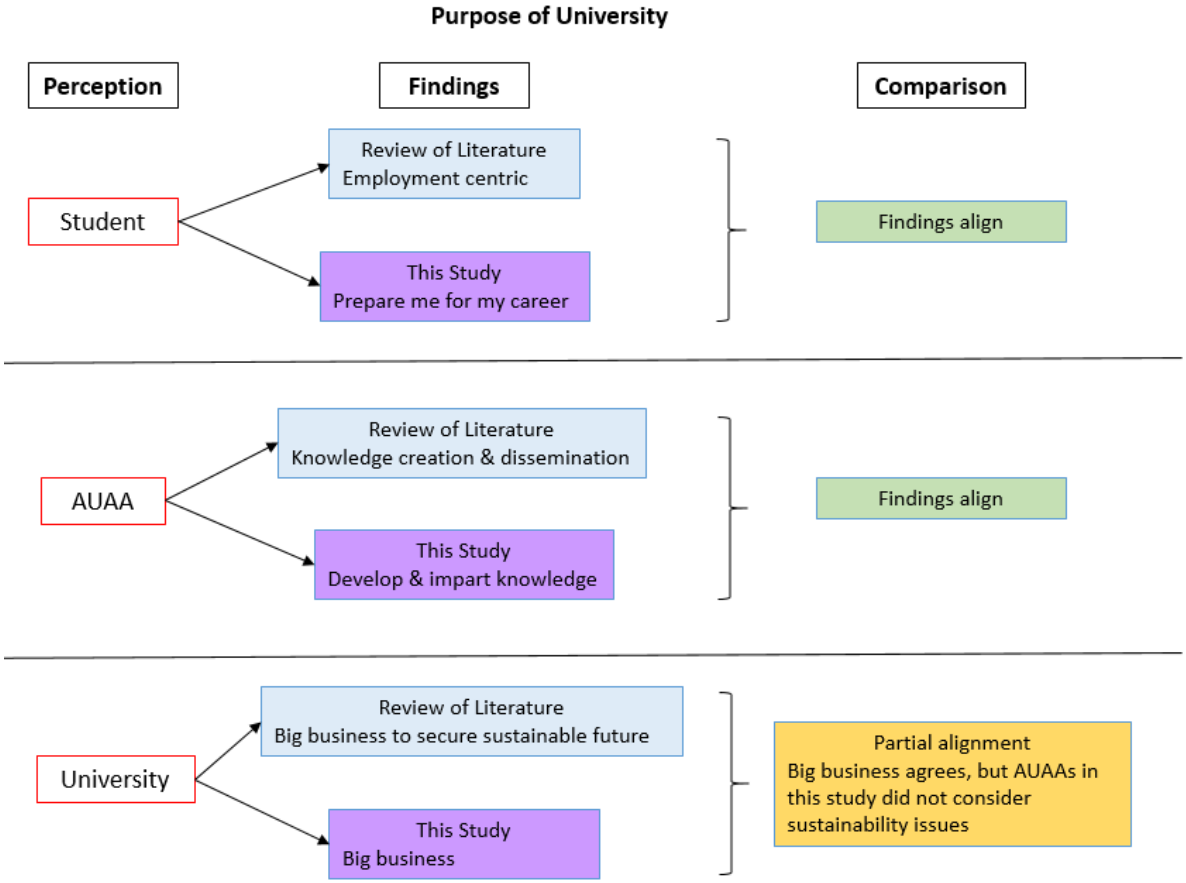


Figure 5.2: Purpose of University Literature Comparison

Implications for AUAAs: As noted above, the AUAAs involved in this study perceived that for accounting students the role of AUAAs is to primarily prepare students for a career in the accounting profession. For the university administration, AUAAs perceived their role as generating income for the university. There is the potential for AUAAs to see challenges in designing curricula, employing innovative and appropriate teaching methods to the student cohort, and engaging in research that satisfies both of these perceived views of the university (RA2). When viewing this in the context of role theory, Figure 5.3 depicts how these differing perceptions create differing expectations by and of the AUAA. As noted, in some of these roles there is potential confusion about what the role is, which creates role ambiguity for the AUAA. This tension impacts the lived experience of AUAAs in shaping the valued experiences, challenges and outlook of AUAAs.

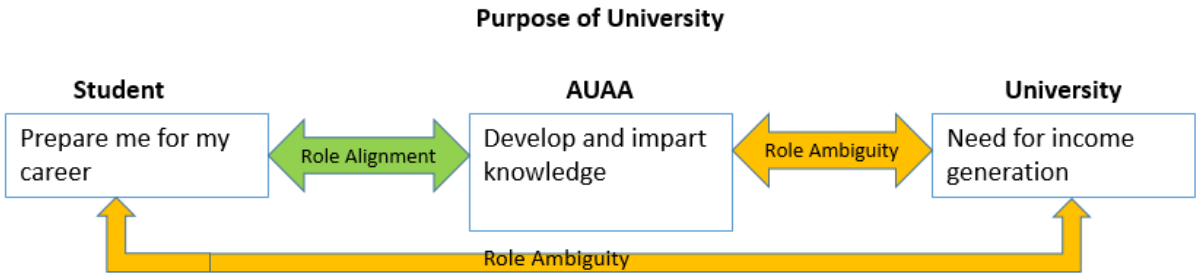


Figure 5.3: Role Theory and the Perceptions of the Purpose of University

Arising from the AUAAs' view of the university as big business, keen to continually improve profitability, are the implications coming from the influx of international students, and the potential for academics to morph from professional scholars into employees (further discussed in the following paragraph), both of which impact their lived experience of AUAAs. The first implication is associated with international students. Studies of accounting academics within Australia have noted that the large cohorts of international students have increased both the demands on and stress (RA2) for AUAAs (Cappelletto, 2010; Freudenberg & Samarkovski, 2014; Leung, 2014; Pop-Vasileva et al., 2013). Much of this stress has come from the need to significantly change teaching policies and practices (Bunney, Sharplin, & Howitt, 2014; H. Chan & Ryan, 2013; Pop-Vasileva et al., 2013), and pressure for the lowering of assessment standards (Benzie, 2010; Hil, 2015; NSW Independent Commission Against Corruption, 2015).

The second implication for AUAAs is the danger that accounting scholars will morph into employees (RA3), as noted by Parker (2012a):

> "…academics have been transmogrified from professional teaching and research scholars contributing to strategic decisions as members of their universities, into teaching and research employees of the corporatised university and subject to its top-down strategies and directives". (p. 1159)

This view, too, is shared by McGuigan (2015), "…we seem to be training academics as workers, preparing them for the 'coalmine' of an industrialised workforce" (p. 199). The changes associated with the new model of administering the university that drives this potential include a decrease in collegiality (Christopher, 2012; Norton & Cakitaki, 2016; Pop-Vasileva et al., 2014), decreasing autonomy (Bentley et al., 2012; Christopher, 2012; Pop-Vasileva et al., 2014; Watts et al., 2015), and less academic authority and freedom (M. Freeman et al., 2008; Goldingay et al., 2017; McCarthy et al., 2017; Ryan & Guthrie, 2009a).

Recommendations: Change within the university 'industry' is not likely to slow in the foreseeable future (Rainnie et al., 2013). This means the role of AUAAs is also changing, and in order to find satisfaction and fulfilment as an academic in this environment, it is recommended that AUAAs:

Recommendation 1. Engage with university administrations to find solutions to issues, rather than being a 'critic from the sidelines'. Attempt to understand the regulatory and

competitive environment in which universities are now required to operate within, and work collaboratively with and through university administration to provide solutions for consideration.

5.3. Teaching

This section considers the perceptions AUAAs have regarding teaching, including what they believe accounting students and university administrations have regarding teaching.

The AUAAs' passion and enthusiasm for teaching and developing students was an important factor in their questionnaire responses (RA1), aligning with the findings of Lubbe (2014), which identified clear evidence that accounting academics enjoy teaching. For example, AUAA2 comments, "why I first got into academic teaching twenty something years ago was and still is around the student experience". When asked about their strengths of teaching in the questionnaire (Q46), typical responses included "enthusiasm and ability to connect". In achieving Research Aim 1, as to what the AUAAs value, teaching was identified as highly valued. In this there is an anomaly in that whilst AUAAs both value and enjoy teaching, they articulate the existence of issues with the accounting student and the university administration's perception of teaching. The following are insights gained as a result of this study noting the AUAAs perception of the accounting students and university administration relating to the teaching activity.

The Accounting Students: A challenge noted by AUAAs (specifically relating to the study's RA2), identified in section 4.3.2, is that the AUAAs involved in this study perceived students desiring a teaching style that affords them the maximum results with minimal effort. This attitude was typified in the AUAAs' responses to Q30 in the questionnaire, "…wanting solutions provided instead of thinking for themselves and/or attending class". The AUAAs in the study also reported the integration of technology as a needed change in the curricula, and that accounting students were now expecting greater use of technology, reflected in the following example comments:

- More focus on technology training. (Q24)
- I'd like to see more technology assisted learning…to see more technology in the classroom. (AUAA1)
- Students expect more use of technology. (Q30)

Potentially the AUAAs in the study who see accounting students engaging less may be mistaking this for the AUAAs themselves not able to connect with the accounting students. That is, the AUAAs referred in section 4.3.2 to their perceptions of how accounting students are not engaging with the curricula. Also, sections 4.4.1 (curricula change) and 4.4.3 (online teaching) noted the teaching-related issues that impact on accounting student engagement. There was an absence in the responses of the AUAAs of any self-reflection that it may actually be the AUAAs themselves who are contributing to the perception of

accounting students not engaging. This may potentially be through an unwillingness to adapt their teaching methodologies, or to utilise ways of engaging with accounting students that are more relevant to the accounting students than what AUAAs are familiar with. It may also be the case there has always been a proportion of accounting students who are not engaged, who are representative of a small but observable minority of accounting students and the challenge for the AUAAs is to consider that it may not be the majority of accounting students who are purposively disengaging.

These comments of the AUAAs are consistent with findings of the studies of McGowan (2012); Pop-Vasileva et al. (2013) and Watty et al. (2013), who made the following observations which align with the concepts established in this study:

> Anecdotally, academics often express views about their students as:
>
> - only interested in the final mark or grade;
> - not interested in written feedback (as many assessed tasks are never collected by students);
> - only interested in the final examination; and
> - generally lacking interest in their studies.
>
> (Watty et al., 2013, p. 469)

While other studies have noted students are critical of the content and teaching style they experience in accounting courses (Fouché, 2013; McGowan, 2012; Rebele & St. Pierre, 2015; Zraa et al., 2011), this was not reflected in the study being reported, with the AUAAs instead reporting that the inclusion of digital technologies were more important, an observation supported by Watty, McKay, and Ngo (2014).

AUAAs: As reported in section 4.4.2, the AUAAs value teaching (RA1). The challenge the AUAAs reported facing (RA2) was if teaching were receiving the level of support the AUAAs felt necessary to change their teaching modes and approaches, in response to the needs of the students and the profession. The following comments are typical of those reported by the AUAAs in the study:

> - Lack support for improving teaching. (Q23)
> - I see this blended learning as being a challenge, and not getting a lot of resources and support to make the change. (AUAA8)

Similarly, it has also been noted this is a major challenge for accounting academics, including by Gamage and Mininberg (2003) and the following from Watty et al. (2016) regarding the adoption of technology by AUAAs, 'They are often busy, time-poor, lacking support and not surprisingly resistant to change' (p.10).

As noted in section 4.2.1, it is more than five years since over 91% of the AUAAs in the study worked in industry, and less than 10% are currently involved in industry in either a full or part-time capacity, which means the AUAAs in the study are relying on their increasingly dated experiences, unless (as in the case of AUAA1) they are using current practitioners to share with accounting students. An issue with this

approach is whether the AUAAs and the discipline is actually developing a culture for the benefit of the accounting student as preparation for the professional workplace, or for the benefit of the AUAAs so they can minimise the need to adapt their content and teaching styles to reflect a changing generation of students.

The challenge reported by AUAAs that there is limited support for changing teaching modes aligns with the studies reported above.

The University Administration: Accounting academics had the perception that the university administrations' focus was, "…on high-demand, high-margin programs run at low cost" (Parker, 2010, p. 19), as university objectives and strategies are 'financialised' (Parker, 2012a, p. 1158) and push for enrolment growth (Vesty et al., 2016). This challenge to AUAAs (RA2) is manifested in the three initiatives of moving to online delivery, increasing student/staff ratios and lowering entry standards to accounting courses, as noted in the following.

An important and notable issue raised by the AUAAs in the study (refer to section 4.4.3) was their concern at the university administration encouraging a move to online delivery (RA2), seeing it as an issue affecting their teaching (Q47) and a challenge to their teaching (Q48). Examples given of university administrations requiring more online delivery included:

- Pressure to move to…
- Driving towards more…
- Pressure to teach solely online
- Restructuring to provide more…

The introduction of, transition to, and ongoing resourcing to support online teaching was felt to be a challenge by the AUAAs in the study (RA2), however there was little indication of whether they supported the idea of online teaching as a concept.

Student/staff ratios at universities are growing (particularly in the accounting discipline) in order to alleviate staffing costs (Bentley et al., 2012; Bradley et al., 2008). The AUAAs identified these decisions by university administrations to increase the size of classes of accounting students without increasing full-time staffing numbers as a challenge (RA2) (as noted in section 4.4.2). In response to Q23, asking what are significant issues facing the discipline, typical responses included 'Large class sizes', or similar.

As noted in section 4.3 the AUAAs in the reported study expressed concern at their perception of lower entry standards for accounting students to enter the accounting course. This challenge (RA2) is also illustrated by the following comment from AUAA1:

- …we're finding particularly in our first years we're losing a lot of them because of the challenges and it's because we do have that low entry score and perhaps we're not

> getting the students of that higher quality nature to actually be able to complete our degrees, so that's definitely a challenge.

However, academics generally are supportive, or even enthusiastic about teaching online, as indicated in the study by Tynan et al. (2015). Subramaniam (2003) also reported that institutions were committed to increasing online teaching and course delivery, and Watty et al. (2014) noted that technology is used in an effort for the university to remain competitive; a view strongly supported by other studies of accounting academics, including Ekanayake and Jackling (2014); J. Guthrie and Parker (2014); Hancock et al. (2015); Watts et al. (2015).

As noted in section 2.2.2, reforms to the AHES have resulted in the massification of the AHES, which, coupled with significant growth in international student numbers, has seen much larger numbers of students at university. To alleviate the costs of this growth, class sizes are increasing, resulting in higher student/staff ratios, which adds to the workload of the academics generally (Bentley et al., 2012), and accounting academics more specifically (Hancock et al., 2015; Parker, 2011; Pop-Vasileva et al., 2011).

As a consequence of the need for continued growth in student numbers, for the purpose of providing increased funding for universities, there has been a lowering of entry levels for students generally (NSW Independent Commission Against Corruption, 2015) and accounting students specifically (Pop-Vasileva et al., 2013, 2014; Ryan, 2010; Subramaniam, 2003). It has been suggested that these changes have resulted in a lowering of student quality, for example by Steenkamp and Roberts (2017, p. 98).

The perceptions of the AUAAs in this study align with studies which have investigated how class sizes add to the workload of AUAAs and a lowering of student quality. However, the AUAAs in the study perceived the move to online and blended teaching modes as a challenge to them, which does not align so closely with other studies that suggest academics are generally quite supportive of the move to online/blending teaching (M. Freeman & Hancock, 2013; J. Guthrie et al., 2013; Subramaniam, 2003). AUAAs in this study focussed on what they saw as the impact of such a change on their own workloads, as compared to the bigger picture view that such change is necessary to ensure the competitiveness and longer term sustainability of the university.

Summarising the comparisoin of the findings and the review of literature, Figure 5.4 notes that there is alignment regarding the perceptins of the sutdents and AUAAS, and parital alignment for the university. The literature notes many AUAAs support the move to online/blended learning, whereas the AUAAs in the study being reported did not see this move in such a positive light, noting numerous issues in realtion to support and resourcing.

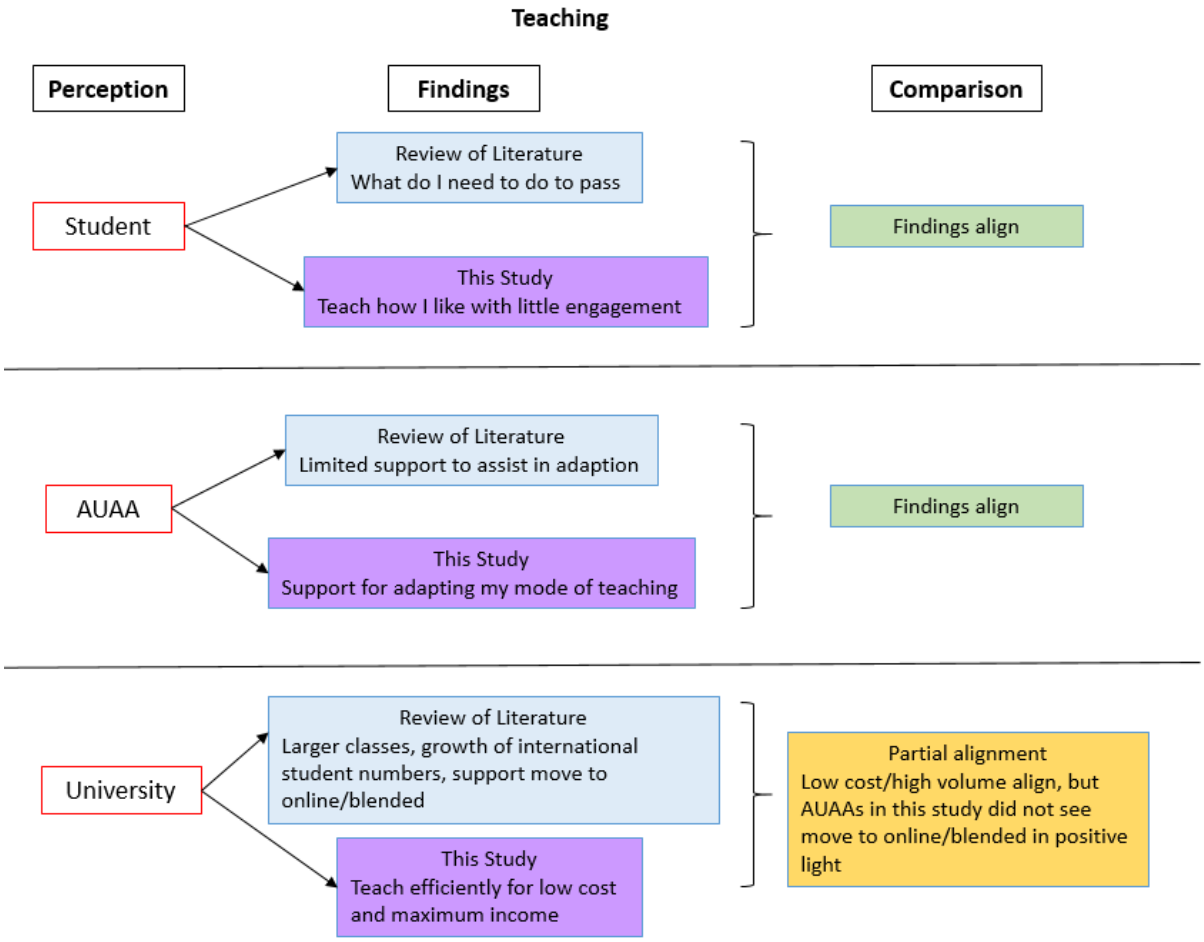


Figure 5.4: Expectations of Teaching Literature Comparison

Implications for AUAAs: The AUAAs' perceptions of teaching indicate that they value teaching (RA1), but need support for changing and improving teaching (RA2). AUAAs perceive that the accounting students expectations of teaching is low effort for good marks, and that university administrations expect teaching to comprise low cost/high volume/high demand programs. There are two main implications for AUAAs emerging from these perceptions, the first being the encouragement of student consumerism, and the other the need for support and resources. In Figure 5.5 the different expectations of teaching felt by the AUAA is noted. The AUAA experiences role ambiguity in the cases where there is some potential misunderstanding or lack of clarity in the roles, and role conflict where there is an incompatibilty in these roles.

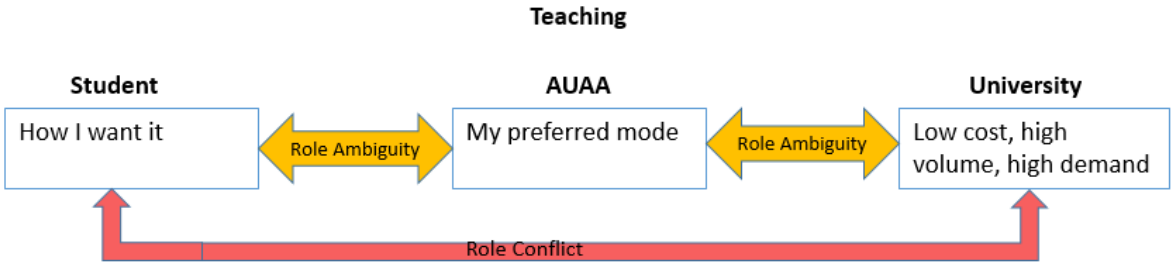


Figure 5.5: Role Theory and the Perceptions of Teaching Expectations

Section 2.3.1 of this dissertation articulated the issue of students as consumers as described in the context of the literature (for example Bradley et al., 2008). Consistent with the reported studies, the findings of this study, as documented in the section 4.3.3, noted how the AUAAs in the study perceive students to have a consumer attitude to university. Laing and Laing (2016) assert that this, "…image of consumerism, confers more power on the 'student customer' at the expense of other internal stakeholders" (p. 44), and per Ryan and Guthrie (2009a), "[r]egardless of their discomfort with the notion of student as customer, academics acknowledged this power and admit to its influence on their teaching behaviours." (p. 337) However, it may also be that these cases are representative of only a small percentage of the accounting students, particularly the students considered 'needy', which may bias the AUAAs' view of student perceptions toward the negative.

The second implication, as a consequence of the move to online delivery, increasing class sizes and lower entry standards is that AUAAs require more support and resources to be effective in their teaching role. Moving to online delivery has been shown to require significant investment and does not necessarily reduce cost, but typically increases the teaching tasks and hours involved (Deloitte Access Economics, 2016; O'Connell et al., 2015; Tynan et al., 2012; Tynan et al., 2015). Furthermore, the growing tendency for universities to accept students with lower university entry scores (for example ATAR or IELTS scores) has meant more remedial assistance is needed for students (Hil, 2015). While AUAAs are resistant to change and resist adapting to new ways (Watty et al., 2016; Wright & Chalmers, 2010), a lack of financial resources is also recognised as a barrier to implement effective change in the accounting discipline (Behn et al., 2012a; Howieson, 2003; Watty et al., 2016).

Recommendations: In order to ensure AUAAs continue to find value and enjoyment in their role of teaching, it is recommended that:

Recommendation 2. Engage with students via evolving communication modes, including adapting and adopting new and varied channels to communicate information, including visual aids, alternate media modes, other voices (e.g., YouTube and Khan Academy) and in shorter and more focussed content "chunks".

Recommendation 3. AUAAs demonstrably share their passion for accounting with students. The most critical element of an accounting students' classroom experience is the attitude and passion of AUAAs (Russell et al., 2000), and that where accounting students have a positive experience, they will engage more (Jackling & Calero, 2006).

Recommendation 4. University administrations provide additional resourcing for improving teaching quality, in line with the demands of the adoption of new instructional technologies. Resourcing AUAAs to create quality teaching will increase the prospect of students, as consumer seeking a quality learning experience, being attracted to the particular university.

5.4. Research

"Research is a central activity of universities. Without it, they could not use the 'university' title" (Norton & Cakitaki, 2016, p. 37). The importance of research is reflected in the allocation of time given to it in the traditional workload model (refer to sections 2.3.3 and 4.4.2, being 40%, equal with that of teaching (Bentley & Kyvik, 2013; Kenny & Fluck, 2014; Vajoczki et al., 2011). As such, it is an important role for AUAAs. This section of the discussion will consider the perception of AUAAs on the activity of research, and how AUAAs perceive accounting students and university administrations perspectives of the research activities of AUAAs.

The Accounting Students: There was no clear indication from the AUAAs in this study as to how they see the accounting students' perceptions toward the AUAAs research activities.

A subsequent review of the literature, noted in section 2.3.3, found limited reports of students' perceptions of academics' research activities, and none specifically of accounting students. Of the studies undertaken at the time of writing, typically students see more advantages than disadvantages in their faculty involved in research actives (Healey, Jordan, Pell, & Short, 2010; Jenkins, Blackman, Lindsay, & Paton-Saltzberg, 1998; Jusoh & Abidin, 2012; Lindsay, Breen, & Jenkins, 2002; Turner, Wuetherick, & Healey, 2008). Such advantages include increased enthusiasm of the academics for their subject, perceived credibility of the institution through having research active academics, and a currency of the academics knowledge in their subject areas. Disadvantages noted were a lack of availability of the academics', the university prioritising research over teaching, and the curricula distorted to the research bias of academics (Breen & Lindsay, 1999; Healey et al., 2010; Lindsay et al., 2002).

The lack of research into the perceptions of accounting students toward the research activities of accounting academics provides an opportunity for future research.

AUAAs: As reported in section 4.5 of the previous chapter, there are AUAAs that enjoy research and those that do not. The AUAAs in the study noted some challenges (RA2) in the area of research, primarily seeing it as a compliance issue which brings with it a sense of pressure regarding the time available to spend researching, and the limited number of journals that are deemed of sufficient status or quality in which to publish their research, especially in the field of accounting education and accounting. Typical comments evidencing this included:

- Having time to research. (Q23)
- Time to actually research. (Q24)
- Limited journals. (Q24)
- Very few journals. (AUAA3)

The issue of time to research is consistent with other studies of accounting academics in Australia (E. Evans, 2010; Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; Leung, 2014; Subramaniam, 2003). The insistence on ranked journals limits the number of publishing options; this issue has also been found in studies of Australian accounting academics to (Leung, 2014; O'Connell et al., 2015; Sangster, 2015), and to narrow the research topics undertaken (Chalmers & Wright, 2011; J. Guthrie & Parker, 2014; McGuigan, 2015; Northcott & Linacre, 2010). Similar results have been reported in studies of accounting academics undertaken internationally, including the US (Diamond, 2005), Canada (Gendron, 2008), and Spain (Moya et al., 2014).

These studies confirm the findings reported in this study that accounting academics, both internationally and within Australia, see the use of journal rankings to measure research quality as an issue (RA2).

The University Administration: The AUAAs in the study perceive that their university administrations have a very strong expectation of research and, in particular, a focus on the opportunities research brings to generate incomes and reputation enhancement for the university. Typical responses evidencing this included:

- University only concerned about research. (Q25)
- Unrealistic expectations. (Q23)
- Increasing research expectations. (Q48)
- Government funding policies that are out-dated that perpetuate useless research. (Q25)

While acknowledging the role of research in the university, and that it is the "…back bone to innovation" (Magarey, 2011, p. 122), accounting academics in Australia reported in other studies the issue of the exploitation of research by university administrations for income generation and reputation building (Parker, 2010; Pop-Vasileva et al., 2013), with statements like that of Parker and Guthrie (2005, p. 5):

> "Universities and their research are increasingly becoming revenue-seeking, market driven corporatised university tools. Researchers are increasingly subject to pressures to

> accept higher workloads, pursue aggressive revenue targets, and to conduct and publish research that fits management imposed key performance indicators. This leads to a packaging and commodification of research with a short term, status-seeking and fund-raising emphasis."

Potential revenue streams from research include funding from grants, the commercialisation of research outputs, research collaboration with business and from university branding and esteem rankings based on research outputs (Parker, 2010, 2012a; Parker & Guthrie, 2005). Parker (2012a, p. 1159) also noted that, "…oftentimes university discourse is less about 'funding for research' and more about 'research for funding' ". How AUAAs have come to this perception is partially as a consequence of the university administrations using research income from the various potential revenue streams, and journal rankings to enhance the universities reputation, as key performance indicators (KPIs) for performance managing AUAAs (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; Leung, 2014). A critical description of this approach is noted by McGuigan (2015, p. 198):

> Australian business school management has chosen to adopt relatively crude, short-term profit-driven performance evaluation techniques, that of journal-ranked articles published and research grant income received, to evaluate overall research performance.

This approach by university administrations is seen by the AUAAs in the study as an issue (RA2), for them in their approach to undertaking research that is able to be undertaken within a balanced workload, meaningful to them, and relevant to their profession. This view aligns with those in other studies (J. Guthrie, Parker, & Dumay, 2015; McGuigan, 2015; Pop-Vasileva et al., 2013)

Comparing the findings and the review of literature, Figure 5.6 notes there is alignment for the percpetions of the AUAAs and Univerisity, but no aligniment for the students. There is limited research in relation to the students attidudes to research by their lectuers, and none in the area of accounting academics. These findings add to the exisitng knowledge through providing a perspective of what the AUAA perceives the students think about their research.

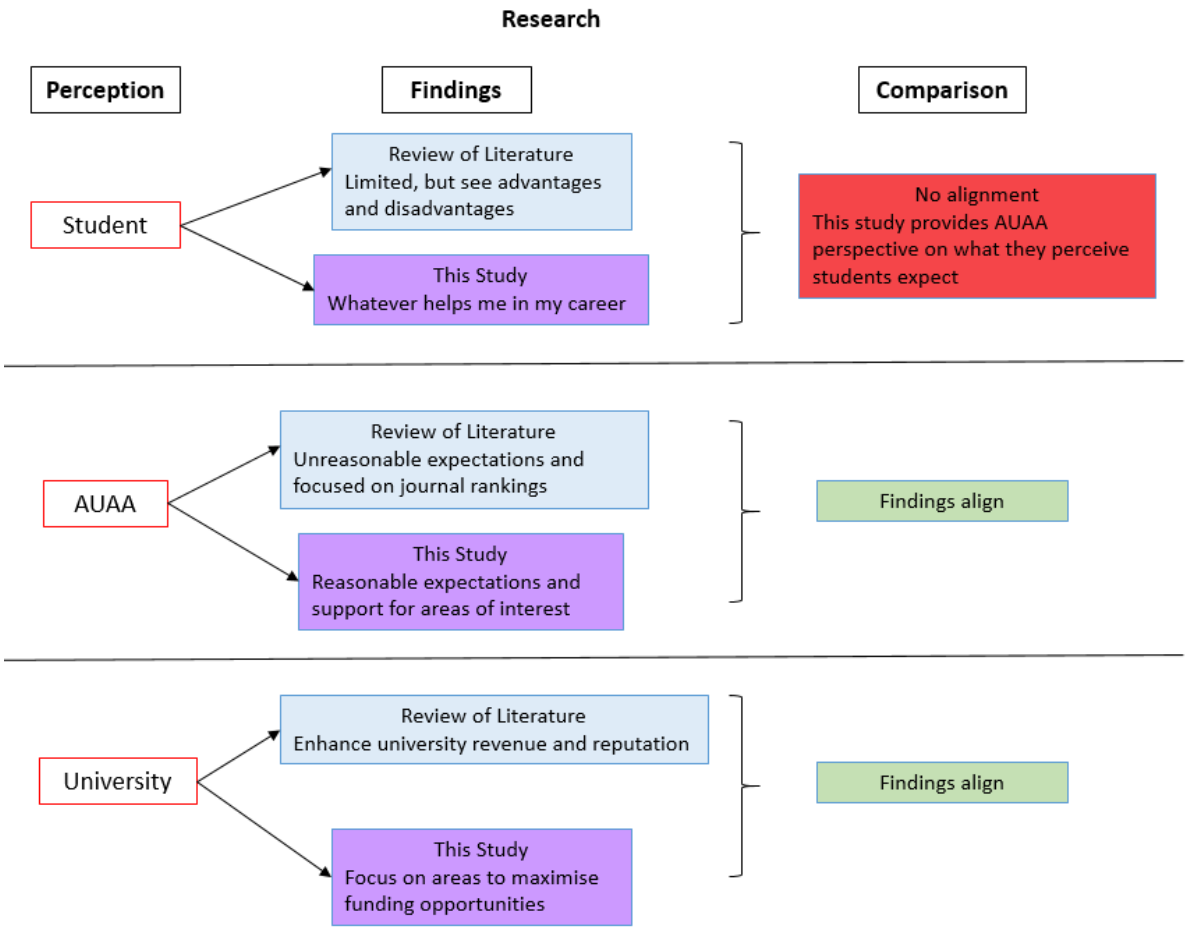


Figure 5.6: Expectations of Research Literature Comparison

Implications for AUAAs: These perceptions of the AUAAs about research, and how the university administrations perceive research have significant implications for AUAAs. The major implications for AUAAs of these perceptions are on the type of research they undertake, and their own personal experience. In Figure 5.7 following, there is no impact on the AUAA in the expectations they perceive students have of them. However, there is the potential for role ambiguity from differeing expectations between those the AUAA has for ther role, and what the AUAA perceives the unvieristy has for them.

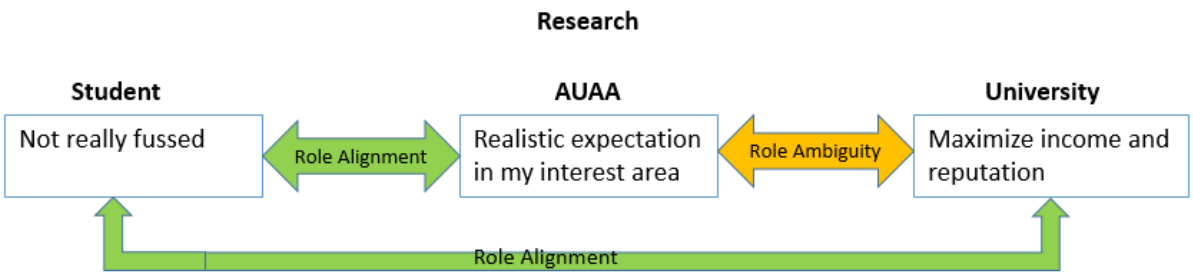


Figure 5.7: Role Theory and the Perceptions of Research Expectations

With regard to the type of research AUAAs undertake as a consequence of these perceptions, there are two impacts. The first is that choices for research are influenced by the ability to be published and to meet expectations of the quantity of research targets. Rather than being innovative, academics are choosing to "play it safe" (ter Bogt & Scapens, 2012, p. 487) and look to research that is 'short-term' and 'status-seeking' (Parker & Guthrie, 2005, p. 5), and not innovative (Gendron, 2013). As a consequence, a 'quantity over quality' (Norton & Cakitaki, 2016) choice is made in order to score research points (Adler, 2012; Hopwood, 2008). The second impact on the type of research undertaken involves research that has little relevance to the professional practice of accounting due to the narrow range of topics the top-tier journals are prepared to publish (Carlin, 2011; J. Guthrie et al., 2013; Wood, 2016). Criticisms are that academic articles are of no benefit to professionals (Hancock et al., 2015), are not based on and are isolated from practice (Tucker & Lowe, 2012), and are seen as pointless by practitioners (Laughlin, 2011).

The second implication for AUAAs is more personal and impacts on their ability to gain promotion in their academic career, and their level of stress. Studies of AUAAs have specifically noted that research is the most highly valued indicator for promotions (Hancock et al., 2015; Watts et al., 2015; Watty, 2006). AUAAs seeking promotion need to ensure they have a strong record of research and publications. The second impact on the AUAAs' personal experience is in relation to their level of stress and well-being. Previous studies of Australian accounting academics have noted that research pressures are the main cause of burnout (Vesty et al., 2016), and are significant contributors to a low level of work satisfaction (Pop-Vasileva et al., 2013, 2014) (RA2).

Recommendations: As reported above, innovative research is not necessarily undertaken by AUAAs for advancing knowledge; rather it is undertaken too frequently for achieving targets of research funding, reputation building and enhancing promotion opportunities. Accounting students, AUAAs and the University all stand to gain from having AUAAs who are enthusiastic and engaged in meaningful (to them) research, which not only enhances the job satisfaction of AUAAs, but also builds a research culture within the discipline. As also noted in section 2.3.3, the Australian Business Deans Council (ABDC) A or A* journal categorisation is not consistent with other international ranking systems within the accounting discipline or across disciplines, and is not used as part of the *Excellence in Research for Australia* (ERA), Australia's national research evaluation framework (Australian Research Council, 2017). Therefore, to create more opportunity for AUAAs to engage in research, it is recommended that:

Recommendation 5. University administrations recognise an increased range of accounting journals available to AUAAs for publication, noting the difficulty AUAAs face in the limited number of top-tier journals listed in the ABDC journal ranking system.

Recommendation 6. University administrations recognise and utilise research impact as well as journal rankings, noting the potential for other means of determining research

> impact which are in harmony with the Australian Research Councils' (ARC) recently introduced research impact principles and framework.

5.5. AUAA Workload

The traditional workload model for the AUAA lecturer and senior lecturer (refer sections 2.3.3 and 4.4.2) has been the 40/40/20 model, being 40% research, 40% teaching and 20% administration (which includes administration, service, community and industry engagement) (Bentley et al., 2012; PricewaterhouseCoopers, 2016; Probert, 2013; Vajoczki et al., 2011). However, this model has been challenged in more recent times due to, amongst a number of factors, changes in higher education policy and increasing student numbers, as noted in section 2.2.2 in Chapter 2, forcing universities to review and, in some cases, change what comprises the academic workload (Bentley et al., 2012; Bexley et al., 2013; Orrell, 2011; PricewaterhouseCoopers, 2016). As noted by Parker (2011), AUAAs:

> …now work longer hours to cope with the increasingly mass or large batch production-line teaching, assessment and administration associated with increasing student numbers and class sizes…[a]cademics also report a significantly increased percentage of working time committed to satisfying university and government administrative demands for more detailed and invasive control and reporting systems. (p. 444)

Therefore, "…the role of 'the' academic has simply become far too large and complicated to be framed as a uniform whole that necessarily comprises research, teaching and community engagement in a 40-40-20 ratio" (Coates & Goedegebuure, 2010, p. 21). This section will review how AUAAs see their workload, and how they also perceive the accounting student and university administrations see the workload issue, and compare this with other research on the same issues.

The Accounting Student: The AUAAs in the study reported the perception that accounting students are seeking access to AUAAs on their own terms ("…available whenever they [the students] want" Q30), and expect them to be available 24/7 for this ("expectations of instructors – always available 24/7" Q30), and are not concerned with the other aspects of the AUAAs work that might hinder this ("students don't understand significance of workloads" Q30). However, it is also possible that this perception is reflecting the interactions with a vocal minority of students who are "high maintenance" and do not represent the majority of accounting students. Irrespective of the number of students who seek such time demands, this issue is seen by AUAAs in the study as a challenge (RA2).

Scutter et al. (2011) found that of commencing first-year university students in South Australia, "…87%…either agreed or strongly agreed that having easy and convenient access to my lecturers and tutors outside of face-to-face teaching will be important to my learning" (p. 13). They also noted that of "…particular interest is the expectation of many students that university academic staff would spend 60-80 % of their time in teaching-related duties" (p.17). However, there is scant literature reporting other

studies in Australia (particularly in the discipline of accounting) of how the academics perceive their students viewing the workloads of the academics.

Other studies have considered the AUAA's perspective their workloads and what is expected of them, the findings in this study extends what has been reported in other studies by reporting what the AUAAs perceive what accounting students are expecting from AUAAs and what they perceive the AUAA's workload is.

AUAAs: As reported in section 4.4.2, the AUAAs in the study perceive academic workloads to be a challenge (RA2). Increasing workloads and work-life balance issues featured in questionnaire through questions:

- Q23 (Significant issues facing the discipline);
- Q47 (Issues affecting the strengths of my teaching); and
- Q48 (Challenges ahead to my teaching).

This was evidenced by the following typical responses from the AUAAs in the study:

- Workload increases (Q23)
- Have impossible workload (Q24)
- High workloads (Q48)

Bexley et al. (2011), in their initial report for the Australian Department of Education, Employment and Workplace Relations reported on the Australian academic workforce, and then also noted in their subsequent journal article (Bexley et al., 2013), that few academics (less than a third) believe the workloads expected of them by their university administrations are manageable. Further, Probert (2014), reporting the results of an Office of Learning and Teaching (OLT) funded project, found that the academics feel the expectations of them are increasingly unrealistic, and Freudenberg and Samarkovski (2014) reported the amount of unpaid overtime undertaken by academics is increasing, particularly as their careers progress. These studies confirm the challenge of increasing workloads perceived by the AUAAs in the reported study (RA2).

Specific to Australian accounting academics, Pop-Vasileva et al. (2011) in their initial study, and then again in a subsequent study (Pop-Vasileva et al., 2014), noted that the accounting academics also expressed dissatisfaction with their workloads. Cappelletto (2010), in researching the challenges and possibilities for Australian accounting academics, describes eroding working conditions and increased workloads to be an issue for the accounting academic. Similarly, Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al. (2009) and Leung (2014) relate that there are many extra demands added into the accounting academics workload that do not fit the traditional workload model, and ultimately add to their workloads. Examples of such additional tasks include those listed in Table 5.2 below.

Table 5.2: Examples of Additional Workload Tasks

Additional Workload Tasks	Example Source
Tasks associated with much larger student numbers and class sizes (E.g., preparation and marking)	Ekanayake and Jackling (2014); J. Guthrie and Parker (2014); Parker (2011); Ryan et al. (2008); Subramaniam (2003);
Compliance, administration and reporting requirements	Ekanayake and Jackling (2014); Parker (2011); Pop-Vasileva et al. (2014); Wright and Chalmers (2010);
Coordinating casual staff	Ryan et al. (2008);
Dealing with a lower quality of student	Subramaniam (2003).
Interruptions to their work	Pop-Vasileva et al. (2014);
Developing new teaching methods	Ryan et al. (2008); Subramaniam (2003);

Yet even with increasing workloads, the AUAA has a high tolerance, as noted by Bellamy (1999, p. 286):

> Yet, despite deteriorating work conditions, accounting staff choose to remain in academe. This is explained in the data by the fact that they have an affinity with their work which is much stronger than their affinity with accounting; they perceive academic work as being in the nature of a calling. This suggests that they are likely to tolerate a great deal of change for the worse before they consider opting out of the system.

The perception of a workload that is increasing, and an unbalanced work-life relationship is seen as a challenge to AUAAs (RA2), and negatively affects the lived experience of the AUAAs, which aligns generally with the findings of other studies.

The University Administration: The AUAAs in the study, as noted in the introduction to this section 5.5, perceive that their workloads are increasing, and are unbalanced (RA2). Two reasons exist for this, as noted by the AUAAs and as implemented by university administrations, are increasing class sizes (due to increasing student numbers) and the increased use of casual teaching staff. The questionnaire in the study had responses from the AUAAs to Q23 (Significant issues facing the discipline), Q47 (Issues affecting the strengths of my teaching) and Q48 (Challenges ahead to my teaching) which indicated large class sizes are an issue for AUAAs due to the increased administration associated with the larger classes. An example comment of the impact of casualisation from AUAA6 highlights the impact on AUAAs workload:

> - You start increasing more and more casualisation, ok the savings are there, but you've got to keep track of them - when did they turn up, when do their payslips have to be in, all this sort of junk, and you can see, suddenly you you've got this huge administrative layer to look after the casuals. (AUAA6)

This view is consistent with the perception of AUAAs regarding the university administrations focus, "…on high-demand, high-margin programs run at low cost" (Parker, 2010, p. 19), as noted in section 5.3 on teaching, whereby the direction of larger classes and increasing use of casuals is an attempt to reduce costs. Studies of Australian accounting academics as reported in the same section highlighted large class sizes as an issue for AUAAs (Ekanayake & Jackling, 2014; Hancock et al., 2015).

Numerous reports and studies have noted the increasing use of casual staff for teaching at universities in Australia (Bradley et al., 2008; May et al., 2013), with Bexley et al. (2013) indicating the increase in the amount of teaching work undertaken by casual staff is "…[p]erhaps the most significant change in the Australian academic workforce over the past 20 years" (p. 386). The use of casual staff is extensive, and is estimated to range from half of all undergraduate teaching (National Tertiary Education Union, 2012) to the majority of teaching (McCarthy et al., 2017). Interestingly this is an international trend, occurring in Canada, the US and the UK, as well as Australia (Vajoczki et al., 2011). Reasons given for this extensive use of casual staffing in Australia is predominately for cost –savings through employing typically more junior staff and only for scheduled teaching periods (rather than all year) and increased flexibility (Lama & Joullié, 2015; Nadolny & Ryan, 2013; Norton & Cakitaki, 2016).

Because of this direction from university administrations, the AUAAs perceived the university administrations see the workloads of AUAAs as flexible and able to incorporate the growing class sizes and increased use of casual teaching staff (RA3), which aligns with the findings of other studies, both within Australia and internationally.

Figure 5.8 notes there is alignment between the findings and the literature for the expectations of the AUAAs and the Univerisity. However, there is not alignment evident for that of the students. The literature has no research in relation to accounting students perceptions of the AUAA workload, and little else for any other discipline. These findings add to the knowledge base in this area by noting that the AUAAs perceive students do not take the AUAA workload into account in their expectations of the AUAA.

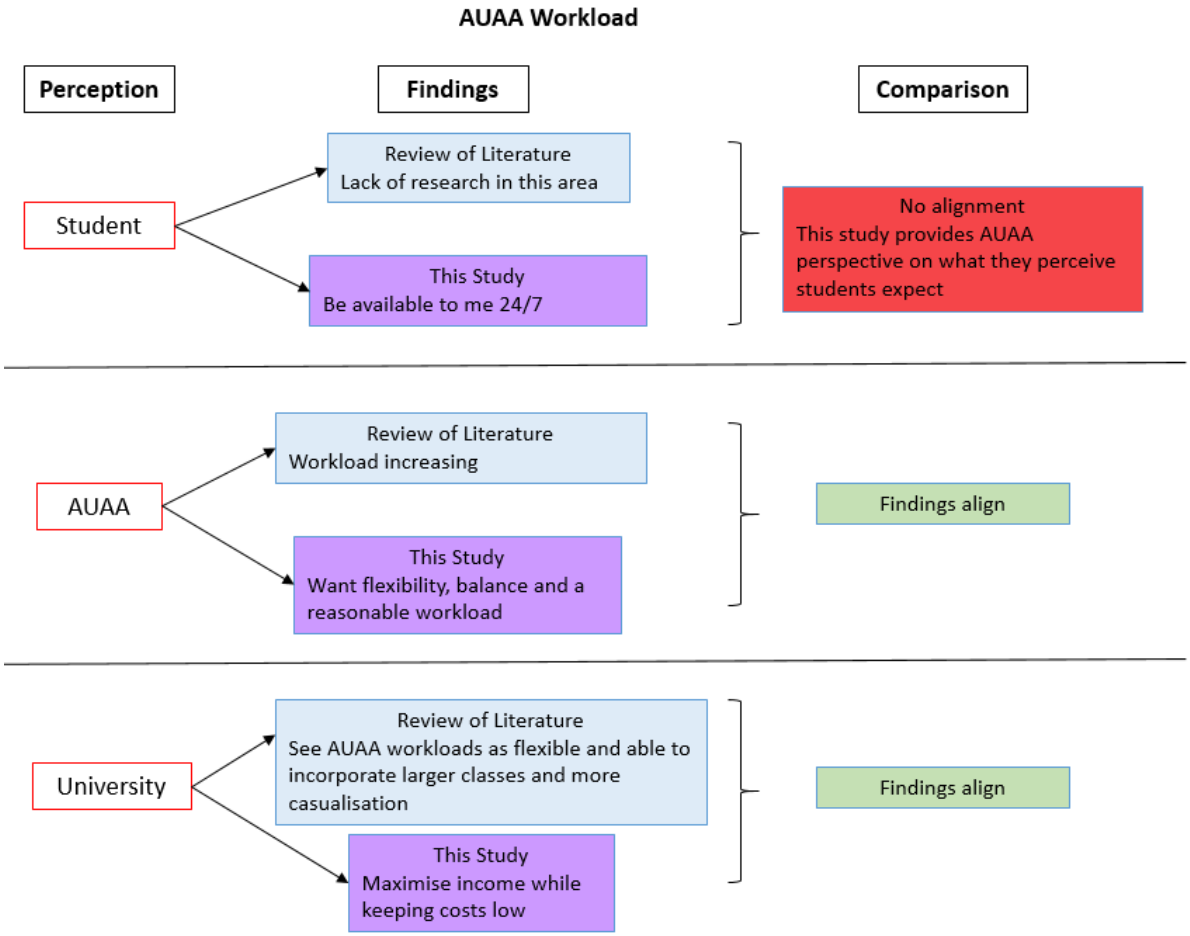


Figure 5.8: Expectations of AUAA Workload Literature Comparison

Implications for AUAAs: For AUAAs, having these three different perceptions of what is required of them in their workload (the students wanting 24/7 access, AUAAs wanting balance, and the university administration wanting more), and the difficulty in fitting all these demands into the allotted hours, is a source of tension and stress for the AUAAs (RA2). This is an area of much role strain as evidenced in Figure 5.9 arising from role ambiguity that comes from protential confusion and misunderstanding of the roles the AUAA sees the students have of them, and the univerisity has of them as compared to what they have of themsleves. Role conflict is evident through the incompatibilty of the student and university roles.

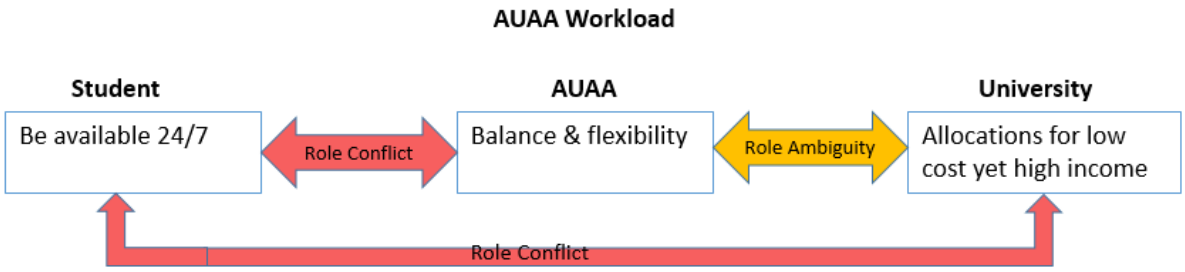


Figure 5.9: Role Theory and the Perceptions of AUAA Workload Expectations

There are moves away from the 40/40/20 model of workloads, in recognition that the, "one size fits all" approach is no longer applicable (PricewaterhouseCoopers, 2016, p. 14). However until this change is widespread, the first implication for AUAAs of the current situation of increasing and competing demands for the AUAAs time (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; Subramaniam, 2003) is friction for AUAAs of trying to balance these components all vying for maximum time. The struggle of AUAAs trying to be "all things to all people" was illustrated by Wright and Chalmers (2010) when describing what an 'in-demand' (but difficult to achieve) accounting academic would be:

> …PhD qualified, producing, or having the potential to produce, quality research that is both academically rigorous and industry relevant, providing a stimulating, challenging and innovative educational experience for students, and providing service to the university and external stakeholders. (p. 72)

The second implication for AUAAs of the perceived workload tension arises from the increased use of casual teaching staff, as reported by Wright and Chalmers (2010, pp. 76-77), "…casual employment places additional pressures on tenured staff to ensure consistent and quality education, to undertake additional teaching workloads, to serve on committees and to perform other administrative tasks", and supported by Kimber and Ehrich (2015). This finding is also found in many contemporary studies of academics generally, which also highlight other issues of casualisation, including reducing the attractiveness of academia as a profession (Bradley et al., 2008), putting downward pressure on academic quality (Lama & Joullié, 2015), undermining tenure for academics (McCarthy et al., 2017) and even potentially threatening academic freedom (Kimber & Ehrich, 2015; McCarthy et al., 2017).

The third implication for the AUAAs of the perceptions of workloads is the potential for increasing use of teaching-only positions at universities, sometimes also known as professionally-oriented faculty or teaching-focussed positions (Levitt & Nicolaisen, 2008; Showalter & Bodtke, 2016), a trend growing both internationally and within Australia (Hancock et al., 2015; Probert, 2013). While the intent of this is to allow greater specialisation and thereby raise the status of teaching while increasing the research focus and outputs in universities (Probert, 2013), there is also the issues of the roles having a low status within the

university (Norton & Cakitaki, 2016), and placing the accounting discipline at risk, as suggested by Hancock et al. (2015):

> By allowing accounting undergraduate graduates to be taught by teaching-only faculty, the profession risks accounting being regarded as a second-rate degree qualification compared to other highly regarded graduate occupations, such as medicine and law. (p. 6)

Recommendation: As noted above, the traditional 40/40/20 workload model is perceived as becoming outdated and more flexibility is required for AUAAs to effectively incorporate the growing range and amount of tasks asked of them by accounting students and university administrations. To assist in this process, it is recommended that:

Recommendation 7. University administrations consider providing additional resourcing for large classes to assist in the higher student/staff ratios. Such assistance may take the form of employing people to help with the marking and more administrative tasks, a less costly option than additional AUAAs.

5.6. Curriculum

The term 'curriculum' has no general definition agreed upon by professionals (Wiles, 2009, p. 2), and the term may encompass an individual unit of study to comprising a total course offering. For use within this discussion, the following narrow definition is adopted from the Shorter Oxford Dictionary in the context of a course of study at a university, "the subjects making up such a course" (2007). In the context of this study, this definition is further interpreted to encompass the course content, teaching and learning strategies, and materials, that are part of each subject within a course.

With this definition in place, accounting curriculum is a "complex issue" (Kavanagh, Hancock, Segal, Howieson, & Kent, 2010, p. 3) which touches at the very essence of whether the role of a university is to provide education or training (E. Evans, 2010), the lines between which are "becoming increasingly blurred" (J. Guthrie et al., 2012, p. 9). The expectations of practitioners and students are for both technical and non-technical skills (Howieson et al., 2014), whereas academics prefer to instead provide a foundation for life-long learning (Accounting Education Change Commission (AECC), 1990, p. 307). This dichotomous perspective of the role of univerisity teaching is essentially between 'how to do a job' versus the development of high-level intellectual skills (Hancock et al., 2015). A university accounting education is more than just technical training, and includes developing the ability to learn (Bunney et al., 2014) and incorporates human and social dynamics (Dellaportas, 2015).

The pressure to review accounting curriculum goes back at least to the time of the Matthews Report (1990) into Australian university accounting education (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; R. Mathews et al., 1990). This situation is not isolated to Australian universities with

international institutions feeling the same pressures in this area (Accounting Education Change Commission (AECC), 1990; Karreman, Ahern, Kuijl, & Marrian, 2007). Periodic calls since then have reiterated the lack of currency of the accounting curricula (M. Freeman & Wells, 2015; Russell et al., 2000) and the need to re-assess it (Naidoo et al., 2012; K. Smith, Marshall, Dombrowski, & Garner, 2012). The following sections will consider what AUAAs see as the priorities in the accounting curricula, and also what AUAAs perceive the accounting students and university administrations see as accounting curricula issues.

The Accounting Student: As reported in section 4.3, the AUAAs in the study perceive that accounting students, in readiness for their career as accountants, want more emphasis on the practical skills associated with accounting. For example, typical responses of the AUAAs in the study to a question about how student expectations have changed over time (Q30) included:

- Practical [sic] oriented teaching,
- Expectation of the use of real life examples takes priority to the actual subject content.

This finding is supported by the studies of Australian university students generally, for example a study of first year South Australian undergraduate university students noted that:

> …the majority of students choose to go to university for career and/or job aspirations, not necessarily because of interest, thereby suggesting that most students believe university is a good way of improving employment opportunities. (Scutter et al., 2011, p. 16)

More recently the Australian Higher Education Industrial Association (AHEIA) engaged PricewaterhouseCoopers (PwC) to conduct a study into the workforce of the future in the higher education sector, and predicted that:

> … a shift in emphasis by employers from focussing on university grades to competencies is likely to result in a shift in the expectations of students on universities, in their desire to meet the demands of potential employers. (PricewaterhouseCoopers, 2016, p. 13)

Essentially, university students want a curricula that provides the best opportunity for employment. This generalisation is found to be equally relevant for accounting students who seek curricula content that will prepare them for employment as accountants (J. Guthrie et al., 2012; Jackling & Calero, 2006).

Accounting graduates, who have the benefit of reflecting on their employment experience and the preparation they received from their university accounting degree, have noted that the curricula needs to incorporate interpersonal skills (de Lange et al., 2006), and that there is a difference between what they have been taught and what their employers want (Jackling & de Lange, 2009). However the validity of using students and graduates as appropriate guides on curricula content is questioned by P. Wells et al. (2009) in their study of New Zealand university accounting programs and graduates when they noted the

"…disadvantage of sourcing data from current students and graduates is that they do not have the benefit of professional practice to inform their views" (p. 3).

This study found that AUAAs perceive accounting students want a practical emphasis in the course to prepare them for employment is one that aligns with existing studies.

AUAAs: Within the study (see section 4.4.1), the AUAAs noted the need to introduce more non-accounting subjects into the curricula, including IT and "soft skills", such as critical thinking and communication skills.

Studies have reported similar views of the AUAAs that universities should be providing an education that transforms rather than just trains, as noted by Watty (2005, p. 129):

> …quality in accounting education ought to be about transformation, defined in the questionnaire as: a unique, individually negotiated process between the teacher and the learner, where the participant is transformed

Education entails providing more than a mere technical knowledge of accounting and includes developing skills and abilities like collaboration, communication and critical thinking (Howieson, 2003; Kavanagh, Hancock, Segal, et al., 2010), and extending their intellectual capabilities (Bui & Porter, 2010). Also, noted was a gap between what the academics consider necessary and what they actual deliver (Kavanagh & Drennan, 2007), due in part to a divergence in the views held by academics which differ from what practitioners feel is important for graduates (Naidoo et al., 2012). Industry argues that in the rapidly evolving business environment of today the traditional accounting education is no longer considered by business to be realistic or sufficient (D. Jackson, Rowbottom, Ferns, & McLaren, 2017; Palm & Bisman, 2010). Unfortunately, investigations have reported that many accounting academics are not particularly aware of changes in practice (Sin et al., 2012), thinking that their curriculum is appropriate whereas employers disagree (Oliver et al., 2011). This is evidence of a growing gap between the curricula accounting academics teach and what practitioners actually do (Annisette & Kirkham, 2007; R. Jones, 2014), a gap which has not narrowed in Australia in over 50 years (J. Guthrie et al., 2011).

This study did not explore further as to why the AUAAs took the view that the course curricula need more non-accounting subjects, other than to ensure graduates are "work-ready" at the completion of their degree, which aligns with the findings of other studies noted above.

The University Administration: Within a competitive higher education sector, universities are keen to ensure they maintain a market edge in the programs they offer. Accreditation by professional bodies and employability of graduates are both key factors that universities use to promote their courses in this competitive space. While the AUAAs in the study did not address their perception of how the university administration views the accounting curricula directly in any significant way, they did express themselves regarding the perceived impact of the two factors of professional body accreditation and graduate

employability on the accounting curricula. For example, in response to a question regarding what changes AUAAs would like to see (Q24), typical comments were critical of accreditation by professional bodies, an example being:

- [I would like to see] less involvement of professional organisations/accreditation, more academic freedom in the design of curricula.

In contrast, within the study being reported, the AUAAs were primarily supportive of the curricula reflecting prospective employer requirements, thereby enhancing the potential employability of graduates, for example:

- More input from industry in curriculum design. (Q24)
- Review curriculum to match industry expectations. (Q24)

The university administration faces the quandary of having multiple stakeholders wanting their interests represented in the accounting curricula, such stakeholders including students, practitioners, government, employer groups, professional accounting bodies and accounting academics (Bui & Porter, 2010; Bunney & Therry, 2010; de Lange et al., 2006; E. Evans, 2010; D. Tracy, Knight, & Rieman, 2014). The challenge for university administrations is to work out "who rightly sets the agenda for university curricula" (Bunney et al., 2014, p. 258), to ensure "quality outcomes for graduates produced for the profession" (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009, pp. 251-252).

The primary accreditation for accounting degrees in Australian universities is jointly administered by CPA Australia and Chartered Accountants Australia New Zealand (CAANZ), who offer advanced standing into their associate member programs for graduates of accredited degrees. This gives such graduates an advantage over others by expediting their professional association membership application and shortening their professional association education program, being an attraction for students to attend accredited universities (Lightbody, 2010b; Pop-Vasileva et al., 2013; Willcoxson et al., 2010). This is an appealing concept for university administrations, but it also means the professional bodies are in a position of power and influence in regards to issues like what subjects the accounting course curricula must contain (Bellamy, 1999). Possible issues that can arise from this position include the potential for pressures exerted to be in conflict with independent academic decisions (Probert, 2015), a bias toward only one type of employer (e.g., accounting firms) (Bunney et al., 2014; Chaplin, 2017) and being too technical in nature and not incorporating all attributes required for well-rounded graduates (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; Pan & Perera, 2012). The experience of professional body accreditation of accounting degrees in universities internationally varies as noted in Table 5.3 below.

Table 5.3: Examples of International Experience of Professional Body Accreditation of Accounting Programs

Country	Effect	Source
Canada	"…incentives to maintain control of the examination process… enables control over the content, (re)presentation and development of the profession's knowledge base."	Annisette and Kirkham (2007, p. 9)
South Africa	"…influence accounting academe to adopt rules and structures that suit the profession – rules and structures that skew academic ideals, and may ultimately be to the detriment of the profession itself." (p. 1272)	Venter and de Villiers (2013, p. 1272)
	"…this form of influence can result in the profession's completely dominating the education scene, leaving accounting departments unable to fulfil their academic role in society."	de Villiers and Venter (2010, p. 19)
United Kingdom	"…a relatively uniform accounting curriculum, requiring the passive acquisition of significant amounts of technical material from long established textbooks"	Duff and Marriott (2017, p. 14)

However, where the professional bodies can work with academics and employers the potential exists to "to provide quality education and training that equips professional accountants with the skills needed for the workplace of the future" (J. Guthrie et al., 2014, p. 14). Most recently also, CPA Australia and CAANZ have amended their accreditation requirements from a "required knowledge areas and learning outcomes" approach (CPA Australia & Institute of Chartered Accountants in Australia, 2012, p. 11) to be less prescriptive and to instead provide essential criteria (CPA Australia & Chartered Accountants Australia and New Zealand, 2017), which gives more latitude for universities to develop their accounting curricula.

Employability of graduates is measured via indices like Gradstats (Graduate Careers Australia, 2015), which measures the employability and salary outcomes of recent university graduates and is used by universities to promote themselves to prospective students. As such, the influence of employers is taken seriously by university administrations, including their influence on the accounting curricula (Daff et al., 2012; Hancock et al., 2015; D. Jackson, 2016). However, the potential risk with this influence is that typically employers are interested in 'work-ready' graduates (Bunney & Therry, 2010; Dale, 2015; PricewaterhouseCoopers, 2016), including some generic skills (Sin et al., 2012), rather than the bigger picture of the graduates "personal enlightenment and public good" (Hil, 2015, p. 199). While these expectations of employers may be unrealistic (Howieson, 2003; Naidoo et al., 2012), university administrations, and accounting academics, still need to give some degree of attention to their requirements. It also raises the issue of the role of universities in preparing graduates for the workforce. A number of studies note that it is not the role of universities alone to prepare accounting graduates for the

workplace, and that employers and professional bodies also have a responsibility in this (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009; D. Jackson, Sibson, & Riebe, 2013; G. Jones & Abraham, 2007; Kavanagh, Hancock, Segal, et al., 2010). Particularly pertinent is the comment from the US Accounting Education Change Commission who reported, "Accounting programs should prepare students ***to become*** professional accountants, ***not to be*** professional accountants at the time of entry to the profession" (Accounting Education Change Commission (AECC), 1990, p. 307 [emphasis added by author]).

While these studies above have addressed the perspective the university administrations' may have on the accounting curricula the AUAAs did not express clear views in this study on how they perceive the university administrations' view the accounting curricula. This may be due to the AUAAs not recognising it as a significant issue, or not recognising it as an issue at all.

Depicted in Figure 5.10 the comparison of the findings and the literature is the algniment of the expectations of the students and the AUAAs. There is partial alignment in relation to the expectations of the unviersity in that the literature notes the importance of reptuation enhancement for the university, through satisfying the accreditation requirements of numerous accrediting bodies (e.g.: AACSB, CPA/CAANZ, etc.) and the AUAAs and being able to demonstrate high employability of graduates through graduate employability indices. The AUAAs in the study noted this, but did not reflect on it to any great depth.

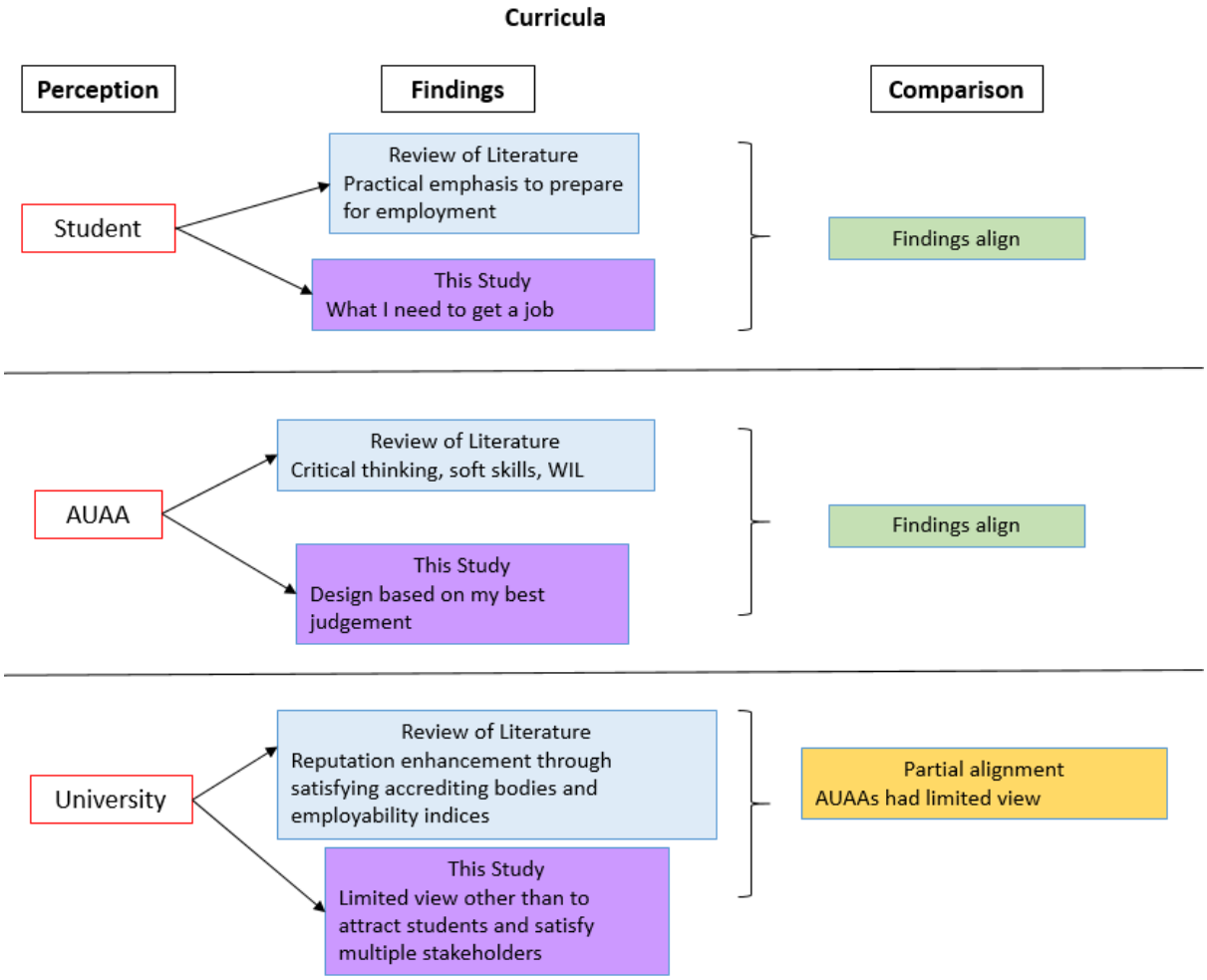


Figure 5.10: Expectations of Curricula Literature Comparison

Implications for AUAAs: Having multiple stakeholders influencing the shape of the accounting curricula can create confusion and tension for AUAAs (RA2) in reconciling the various stakeholder demands, either real or perceived by the AUAAs. Figure 5.11 demonstrates these tensions in that the confusion between the student and AUAA expectations for the role associated with curricula creates role ambiguity, whereas the univerisity expectations of satisfying multiple stakeholders has an overload of potentially conflicting roles, creating role conflict. As noted in a study of Australian university online construction management educators, "finding ways to accommodate and ameliorate these tensions is a challenge for the future" (Sher et al., 2015, p. 59). One important implication for AUAAs in achieving this is to develop and maintain continuous links with industry (Thambar, 2012) in order to keep "undergraduate and graduate curricula and pedagogy relevant and dynamic" (Behn et al., 2012b, p. 71).

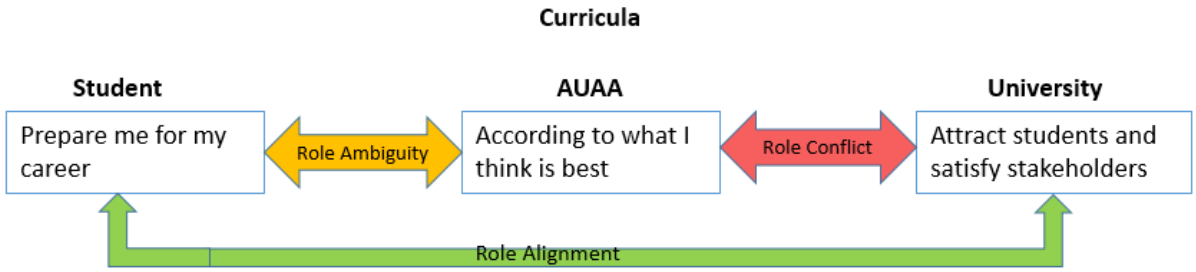


Figure 5.11: Role Theory and the Perceptions of Curricula Expectations

A second implication for AUAAs involves the restriction on the size of the accounting course. The Mathews Report (R. Mathews et al., 1990) proposed the idea of lengthening the duration of the accounting course, an idea that has never been enacted in Australian universities to date. Currently a typical Australian accounting degrees comprises 24 individual subjects of study, which may be completed over 2.5 years (via trimesters) or three years (via semesters) as a full time load. Extending the length of the degree program would impact on the attractiveness of the degree and the competitiveness of the university. The difficulty for AUAAs is in choosing what units of study to include (Bunney et al., 2014; Cappelletto, 2010; H. Chan & Ryan, 2013) and "finding space in an already crowded accounting curriculum" (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009, p. 48).

Just as there is finite room in the curricula, there are also other finite resources that impact AUAAs when decisions are made concerning the accounting curricula, a summary of these indicative resources follows in Table 5.4, suggesting this is a complex issue (Kavanagh, Hancock, Howieson, et al., 2010).

All of these finite resources impact on AUAAs ability to develop accounting curricula that meets the needs of multiple stakeholders in university accounting graduates.

Table 5.4: Example Resources Involved in Curricula Design

Resource	Source
Time	Kavanagh and Drennan (2007)
AUAA energy	Scown (2003)
Institutional factors that include funds, staff and facilities	Bui and Porter (2010)
Skills, training and time	Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al. (2009)
Teaching time, expertise, professional development	Bunney et al. (2014)

Recommendations: The multiple stakeholders as reported above make the decisions as to what forms the university accounting curricula very complex. While each stakeholder maintains their particular

interests in the accounting curricula design are paramount, they are potentially competing with other stakeholders, and AUAAs face the associated tension and stress (RA2) that accompanies trying to prepare students for their chosen career in accounting. In order to bring these stakeholders together to attempt to coordinate some form of consensus on accounting curricula, it is recommend that:

Recommendation 8. Roundtable forum discussions on curriculum and niche opportunities be facilitated (e.g., AFAANZ) between stakeholders to develop core criteria for accounting curricula, while leaving room for "niche" curricula differentiation between institutions.

5.7. Impacting the Lived Experience of AUAAs

Within the findings of the study as noted in Chapter 4, and the literature about AUAAs, a number of issues have been noted that affect the lived experience of AUAAs, including issues in relation to students, teaching and research. Figure 5.13 depicts how these issues can create role conflict and role ambiguity for the AUAA, adding to role strain. These issues impact on the propensity of existing AUAAs to remain with academia and on those considering a career as an AUAA. The study does not directly address the issue of AUAA retention or recruitment, however the matters revealed in this study that comprise the lived experience of AUAAs do contribute to these, and support the findings of other studies that more directly address the issue of retention and recruitment. This section will look to the concerns of AUAAs regarding remaining in academia and the attractiveness of accounting academia a career.

Propensity to Remain in Academia: Pop-Vasileva et al. (2014) undertook a survey of 350 AUAAs to determine (amongst other issues) their propensity to remain in academia, which generally was relatively high. The major factors affecting the propensity for AUAAs to stay in academia are summarised in Table 5.5 below:

Table 5.5: Factors Affecting AUAAs to Stay in Academia

Position	Factor
All	Effectiveness of university performance management system (PMS) Link of the AUAAs performance to financial and non-financial rewards
Associate Lecturer & Lecturer	Option of a better career outside of academia Pressures associated with research expectations
Others	Proximity to work Teaching facilities

Other important factors in the AUAAs propensity to remain in academia include:

- University managerialism (Aspromourgos, 2015),
- Doing more with less and dwindling academic and financial incentives (Farrow, 2012b),
- Teaching enjoyment (Watty et al., 2008),
- Promotion prospects and adequate time to research (Irish accounting academics) Byrne, Chughtai, Flood, and Willis (2012).

These factors are consistent with Australian academics generally (Bradley et al., 2008). The role strain from role conflict and role ambiguity is also associated with a potential for lower commitment to the organisation (B Biddle, 1986).

The AUAAs, in the study, as detailed in the previous chapter, resonated with the issues identified in the studies noted above of research pressure, teaching and limited resourcing. However, they did not expressly comment to any great detail on working conditions or promotion/PMS issues (except to note they perceived research output as the most dominant determinate in career progression criteria).

Attractiveness of Accounting Academia as a Career: Four substantial matters have been raised in previous studies that impact on the attractiveness of accounting academia as a career, being remuneration, university corporatisation and managerialism, workload, and the requirement of a PhD for entry into academia. Wright and Chalmers (2010) found that remuneration levels of AUAAs make it, "…difficult to attract quality accounting graduates to pursue a higher research-based degree and consider academia as a career path, and persuade people from industry to make the transition to academic life" (pp. 76-77). The AUAAs in the study, reported here, did not identify remuneration as an issue of concern for them. Similarly, while some studies of AUAAs have reported that university corporatisation and the perception of increased managerialism can be deterrents for moving into a career as an accounting academic (Aspromourgos, 2015; Pop-Vasileva et al., 2013), the AUAAs in the study did not raise this as a notable issue.

The above section and Chapter 4 (see in particular sections 4.4.2 and 4.5.1) have dealt at length with the concerns of the AUAAs from the study reported here associated with their perception of their workload, noting particularly that they see it as a challenge to their experience as an AUAA (RA2). Workload was also identified by J. Guthrie et al. (2014) within accounting academia, and within Australian academia more generally, and noted by Bradley et al. (2008), and described by Coates, Dobson, Edwards, et al. (2009):

> With the increasing need to juggle teaching, research and administrative duties…the desirability of the academic profession is waning at a time when the need to attract young people to this work has never been more acute. (p. 15).

The requirement for new entrants into accounting academia to hold a PhD has been identified in other studies of AUAAs as an obstacle for joining academia. For example, J. Guthrie et al. (2014) notes this

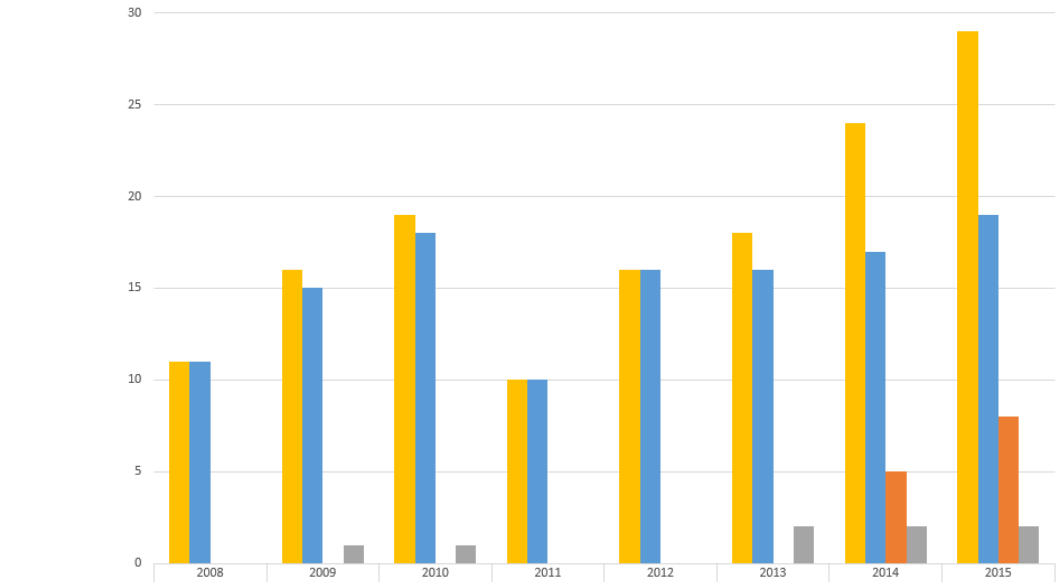
requirement, "is an impediment to employing capable practitioners who are able to ensure relevant curriculum development" (p. 13). Lightbody (2010a) also reports that,

> …academic qualifications and research output are going to make a career in academia less attractive to the traditional source of new Australian academics, namely accountants who have worked in practice and are now seeking a career change. (p. 34)

Within the study, the AUAAs also reported this as an important issue. Examples of their comments in relation to issues they see the accounting discipline is facing (Q23), obstacles to implementing changes in the discipline (Q25) and issues affecting their careers (Q49) include:

- Requirement to hold PhD to teach accounting. (Q23)
- A PhD is everything mentality. (Q25)
- No PhD makes it virtually impossible to have a proper career; always a second-class citizen. (Q49)

It is also an issue within the accounting discipline in Australian universities that the supply of "home-grown" accounting PhD graduates is growing very slowly. It is anticipated that it will be insufficient to meet anticipated AUAA attrition in coming years (Wright & Chalmers, 2010) if all new AUAA appointments will be required to already have a PhD. Referring to Figure 5.12 following, the number of accounting PhD graduates from Australian universities has grown from 11 in 2008 to 29 in 2015, however of these 2015 graduates, only 19 were in full time employment at the time of the survey in 2016, despite the remaining ten graduates seeking full time employment.



	2008	2009	2010	2011	2012	2013	2014	2015
Total Graduates	11	16	19	10	16	18	24	29
In FT Employment	11	15	18	10	16	16	17	19
Seeking FT Employment Working PT	0	0	0	0	0	0	5	8
Seeking FT Employment Not Working	0	1	1	0	0	2	2	2

(Source: Graduate Careers Australia, 2016)

Figure 5.12: Australian Accounting PhD Graduates

5.8. Application of Role Theory

In section 2.4 a number of theoretical frameworks were identified with the potential to provide a lens through which to view the study. These frameworks provide the means for considering the findings of the study and to align the findings with what is accepted as sound theory. The six theoretical frameworks are briefly reviewed in Table 2.7 and Table 2.8, noting that role theory is the framework that most aligns with this study's findings.

The lived experience of AUAAs as depicted in Figure 4.12 in the previous chapter notes that AUAAs have expectations of both the university and students, and perceives both also have expectations of AUAAs. These expectations and perceived expectations are at times in conflict with AUAAs. Table 5.6 below notes some examples of the role conflict in the lived experience of AUAAs. As demonstrated in the examples noted in Table 5.6 role theory provides an appropriate theoretical framework for considering the lived experience of AUAAs, especially noting the role conflicts that arise from the perceptions of AUAAs.

Table 5.6: Examples of Role Conflict in the Lived Experience of AUAAs

AUAA Perceived Expectations of Them	Perceived Source of Role Conflict
<u>From the University:</u>	
AUAA to teach per university defined parameters, for example, having large class sizes	AUAA feels large classes create excessive workloads
University is preoccupied with research	AUAA sees teaching relegated to "second-class" activities
AUAA is required to teach via online/blended delivery modes	AUAA perceived changes to teaching methods as burdensome
Research is to be published in A or A* journals	AUAA sees this as limiting their research scope and unnecessarily difficult to achieve
<u>From the Students:</u>	
Students want good marks for only minimal effort	AUAA believes marks should be earned and awarded on their merits
Students are after an entertaining educational experience	AUAA does not necessarily feel equipped to provide entertainment
Students want AUAAs to "spoon-feed" them, rather than they take responsibility for their own learning	AUAA believes students should take greater responsibility for their learning
Students see themselves as customers and are willing to exert their power as consumers	AUAA believes students should not enjoy consumer related power

Figure 5.13 below, which draws from Table 5.1, and is adpated from Bess and Dee (2007), depicts examples of role senders, their potential sent roles/expectations and the consequences for the the AUAA.

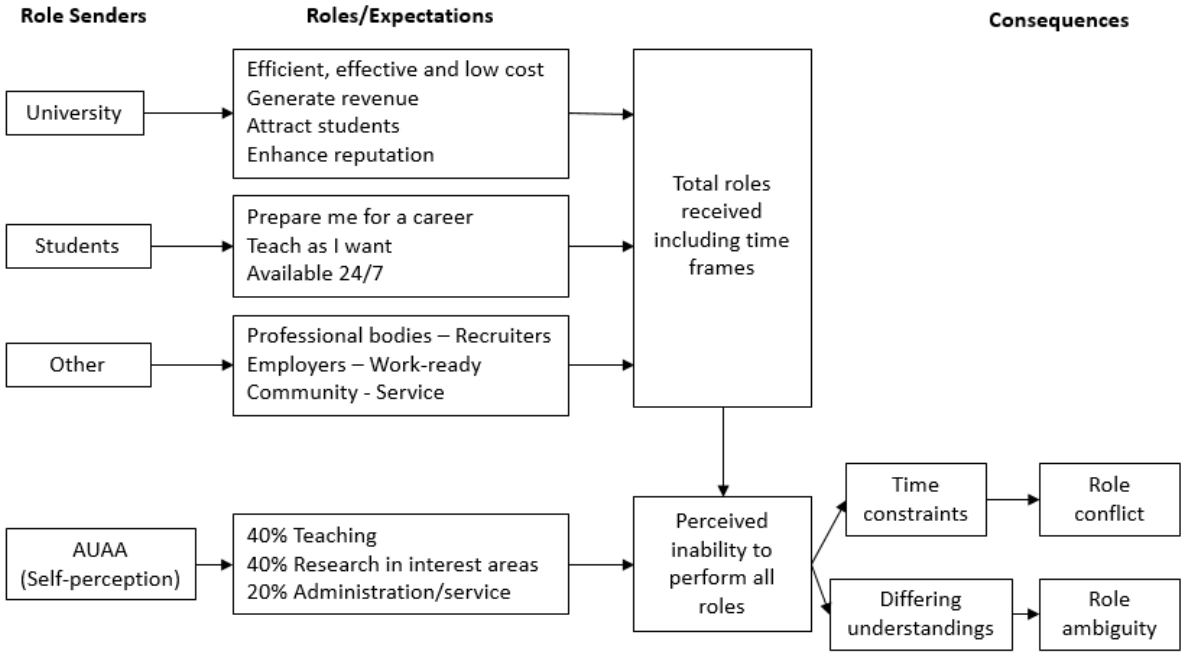


Figure 5.13: Inter-role Conflict and Ambiguity for the AUAA

The changing university environment, and noted throughout this dissertation, now sees AUAAs with new roles and expectations, including a change to the traditional 40/40/20 workload allocation and to assist in generating new revenues for the university (Gormley & Kennerly, 2010). There are also multiple groups that the AUAA works with, inclding being asked to recruit for the professional accounting bodies, prepare "work-ready" graduates for employers, and undertake service within their profession and community (Bess & Dee, 2007; Schulz, 2013). Through the theoretical framework of role theory these roles and expectations create role conflict and role ambiguity (Gormley & Kennerly, 2010), which can lead to work overload and increased personal anxiety (Bess & Dee, 2007), lower job satisation (Schulz, 2013), and a lower commitment to the organisation (Gormley & Kennerly, 2010). All these impact significantly on the lived experince of the AUAA.

Role theory, as noted in section 2.4.6 and Table 2.8, and the discussion above, is the theoretical framework with which the findings of this study is best aligned, due to its emphasis on the expectations people place on the various roles within an organisation and themselves, and the role conflict that often arises. This study adds to this theory by extending its application into a specific university context and, in particular, the discipline of accounting within the Australian university sector, to describe the lived experience of the accounting academic within this context.

5.9. Chapter Synthesis

This chapter has considered the findings of this investigation in the context of the literature regarding the lived experience of AUAAs. It has focussed on the three main themes of students, teaching and research as documented in the findings. From this discussion arose an exploration through the TRAC Framework (see Table 5.1) of the views and perceptions of AUAAs on how students and university administrations viewed a number of key components of AUAAs lived experience, namely teaching, research, AUAA workload and accounting curricula, and linkiing these to the recommendations made in this chapter. The implications of these views and perceptions were noted, and a series of eight recommendations proposed to assist AUAAs in making the most of their lived experience, as summarised in Table 5.7.

Table 5.7: List of Recommendations

	Group	Recommendation
1	AUAA	Engage with university administration to find solution to issues
2	AUAA	Engage with students via evolving communication modes
3	AUAA	Demonstrably share passion for accounting with students
4	University	Provide additional resourcing for improving teaching quality
5	University	Recognise a wider range of accounting journals
6	University	Recognise research impact as well as journal rankings
7	University	Provide additional resourcing for large classes
8	Other	RoundTable forum on curricula and niche opportunities facilitated by a group like AFAANZ

These findings were then considered through the lenses of the framework of role theory, (as noted in sections 2.4.6 and 5.9, and Table 2.8) being the framework with which these findings are most aligned, and summarised in the compilation in Figure 5.14.

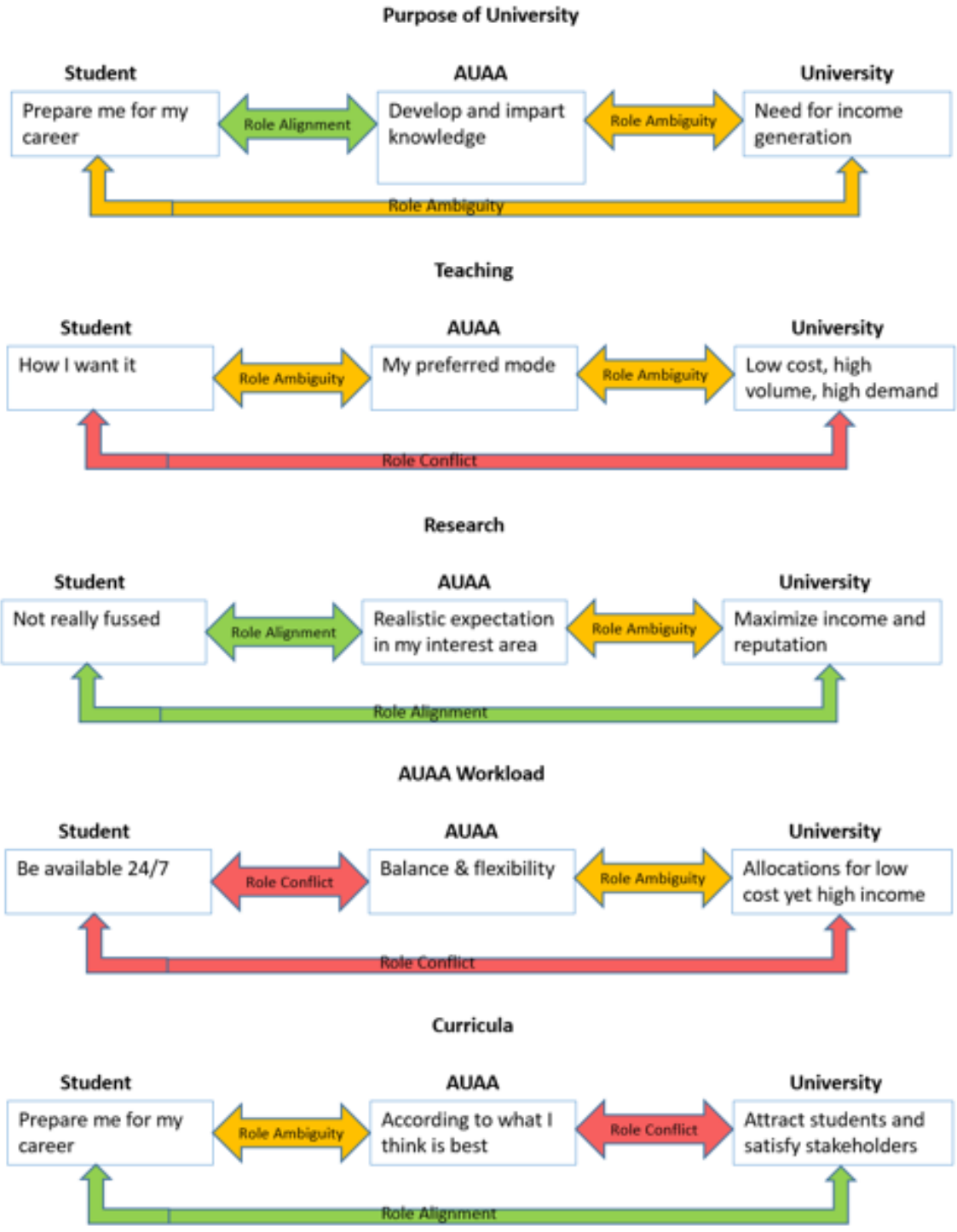


Figure 5.14: Role Theory and Perceptions Associated with the TRAC Model

Figure 5.15 portrays this development to the conceptual framework by adding the TRAC model of perception, and the introduction to the recommendations.

The next chapter will conclude with a review of the research question and aims, and noting how the findings and subsequent discussion tie back to these. Limitations to this research will be noted, as will

suggestions for future research opportunities arising from this study. The recommendations will be summarised which will bring this dissertation to its conclusion.

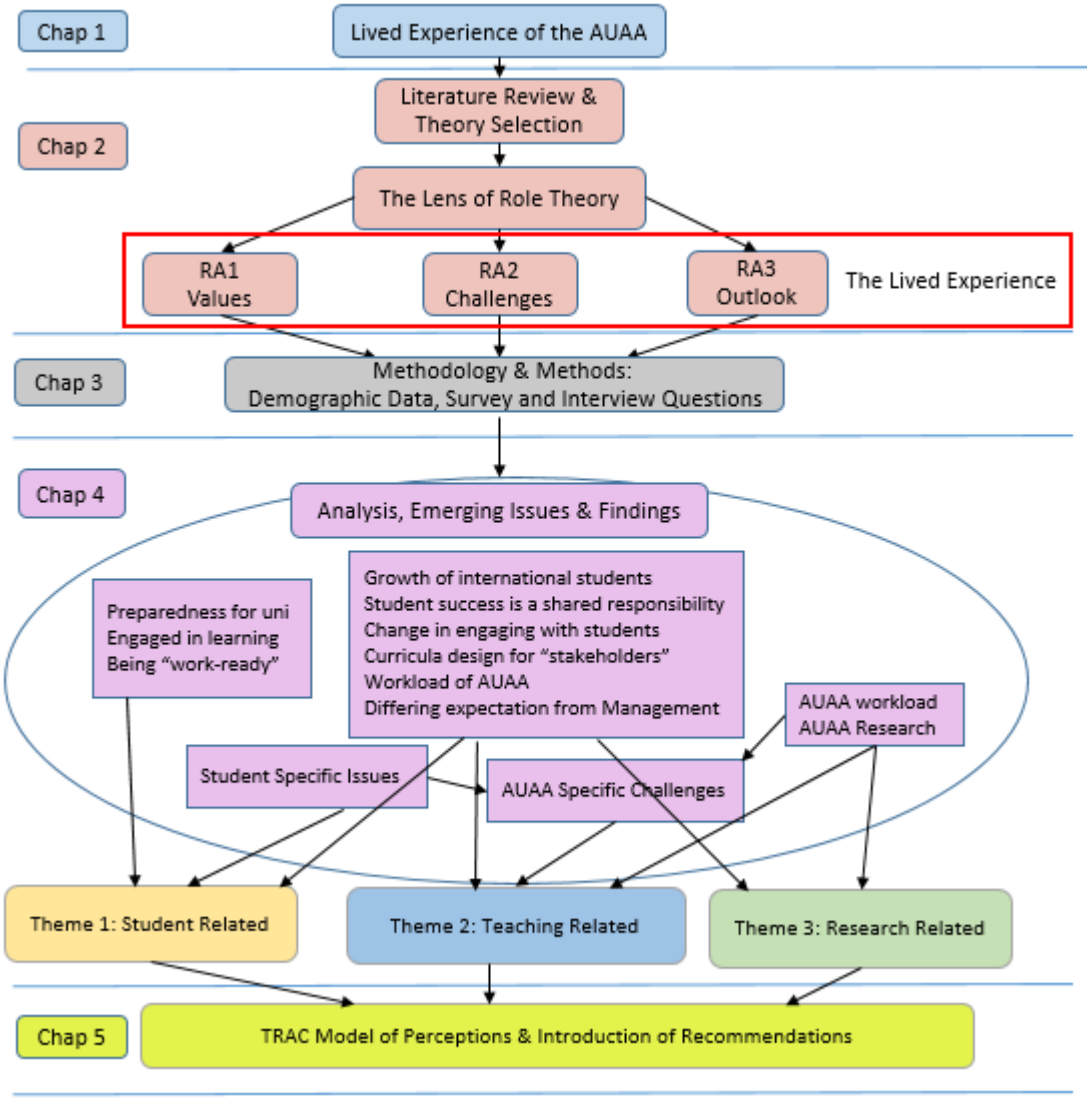


Figure 5.15: Conceptual Framework Development Incorporating the Discussion of Findings

6. Conclusion

6.1. Introduction

In the previous Chapter 5, the findings of this study were discussed in the context of the available literature relating to the Australian university accounting academic (AUAA). These findings specifically focussed how AUAAs viewed the purpose of university and teaching, research, workload and curricula within this view. The chapter then explored those issues from the perspectives of the accounting students and university administrations, as perceived by AUAAs through the Teaching, Research, AUAA Workload and Curricula (TRAC) Framework (section 5.1 and Table 5.1), and concluded by viewing these findings through the theoretical framework of role theory. This chapter will conclude this dissertation by firstly reviewing and summarising the work to date, then noting the conclusions of the study and how they answer the research question and associated aims. The research recommendations of these are outlined next, by noting the contribution to knowledge made by this dissertation, the recommendations for practice, being eight recommendations (summarised below in Figure 6.1, which is a duplicate of Figure 1.2), and then finally acknowledging the limitation of this study and the opportunities for further research.

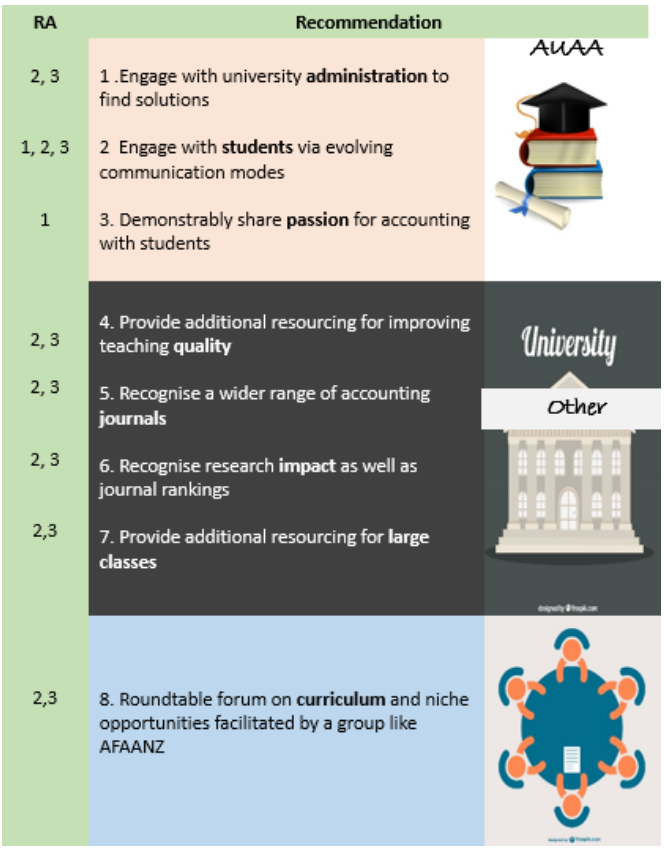


Figure 6.1: Summary of Recommendations Linked to Research Aims

6.2. Review and Summary

In the sections that follow there will be a brief review and summary of the dissertation by chapter, as a prelude to the synopsis of the conclusions and recommendations of this study. The introductory chapter noted the research question and aims, and provided a context for the study and thesis. It also set up the structure of the dissertation to follow.

Chapter 2 reviewed the literature to date associated with Australian university accounting academics, beginning with considering the context of the Australian university environment (section 2.2.1), in which AUAAs were situated. In particular, it noted, the changes in the Australian higher education sector (AHES) resulting from reforms beginning in the 1980s and onward (refer Table 2.1). These reforms have changed the AHES, particularly through massification, internationalisation, corporatisation and managerialism (Bentley et al., 2012; Bradley et al., 2008). There have also been a number of reviews into accounting education at university level within Australia (section 2.2.2 and Table 2.3), with little active response to the recommendations arising from them (E. Evans et al., 2010; Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Howieson et al., 2014; R. Mathews et al., 1990). Four specific issues facing AUAAs were reviewed, being graduate attributes, the industry-academia gap, the research - practice gap, and the growth of alternate pathways to university accounting degrees to become a professional accountant. Other associated issues that were addressed include what AUAAs teach (the curricula) in section 2.3.1, how AUAAs teach in section 2.3.2, and finally how the AUAAs are managed in section 2.3.3. From this review a gap in the literature was revealed (section 2.5.1) that showed while there are disparate studies over time undertaken on a range of issues affecting AUAAs (Table 2.9) (Cappelletto, 2010; J. Guthrie et al., 2014; Pop-Vasileva et al., 2013, 2014), there is no one study that has given a narrative to their lived experience. This led to a review of potential theoretical framworks for consideration being reviewed (section 2.4), with role theory (section 2.4.6) emerging as the theoretical framework chosen for this study. Thus arose the research question of "what is the lived experience of the Australian university accounting academic?", and the associated research aims to determine what AUAAs value (RA1), are challenged by (RA2), and see as the outlook (RA3).

Chapter 3 detailed the methodology used in this study, beginning with an exploration of the lived experience approach in section 3.2.1 (Crotty, 1998), particularly focussing on the hermeneutic phenomenological method of lived experience (Van Manen, 2014). The lived experience is important as it uses the insights from the experience of individuals to interpret and construct meaning that others can use to influence future behaviours (Lindseth & Norberg, 2004; Moustakas, 1994). While acknowledging there are criticisms of the lived experience approach (section 3.2.2), this chapter noted there are sufficient determinants of rigour for such studies, and this was illustrated using a number of example lived experience studies (section 3.2.3 and Table 3.2). The study used a mixed methods qualitative research design (section 3.3.1). The research design components (section 3.4.2) involved information available in the public domain providing historical demographic data, a questionnaire returning 162 useable

responses, and semi-structured interviews of eight AUAAs from universities ranging in size and location (see Table 3.3 and Table 3.4). The data were analysed (section 3.4.4) using thematic analysis for coding to develop a series of three themes, which were issues related to students, teaching and research.

When reporting the finding of the study, Chapter 4 began with situating AUAAs in section 4.2 by using demographic data about AUAAs, the university accounting graduate, and university accounting students. Three themes emerged in these findings. The first theme (section 4.3) related to students, specifically the issue of student quality. The second theme (section 4.4) considered teaching issues, which included curricula (section 4.4.1), teaching workload (section 4.4.2) and online teaching (section 4.4.3). The third and final theme (section 4.5) involved research and the associated issues of its impact on AUAA time and workload (section 4.5.1), meaningful research topics (section 4.5.2), publishing as evidence of research (section 4.5.3), and resourcing implications (section 4.5.4). The chapter concluded with Figure 4.12, a graphic depiction of the summarised findings, aligning them with the research question and associated research aims.

In Chapter 5, the findings of the study were discussed within the context of the literature. This discussion was conducted within the TRAC framework (Table 5.1) of AUAA perceptions, that is, how AUAAs firstly perceive the purpose of university (section 5.2), and how this then impacts on their views of teaching (section 5.3), research (section 5.4), AUAA workload (section 5.5), and curricula (section 5.6). The discussion was then extended to consider how AUAAs perceive the accounting student and the university administrations view these same issues. How AUAAs see these issues, and then how the AUAAs perceive others see these issues directly impacts on the lived experience of AUAAs (section 5.7), and what they value, are challenged by, and how they see the future. In the course of this discussion, a series of eight recommendations were made on how these findings can inform the employer of the AUAAs, the accounting profession and the AUAAs themselves about AUAAs lived experience. The chapter noted that the findings of this study AUAAs can be used by AUAAs themselves, university administrations and others to enhance the working conditions and expectations of AUAAs. In this discussion, these findings were applied to the theoretical framework of role theory (section 5.9), noting that due to a number of differing perceptions and expectations of the roles of the AUAA the potential arises for role conflict and role ambiguity leading to role strain, and impacting the lived experience of the AUAA.

The contribution of this study to knowledge and the recommendations for AUAAs will be reported in the following sections of this concluding chapter.

6.3. Conclusions

Recognising from the review of the literature that there were no studies into the lived experience of AUAAs, the opportunity to contribute to the knowledge about AUAAs resulted in the following research question and associated research aims being formed:

What is the lived experience of the Australian university accounting academic?

Research Aim 1 (RA1):	To report the elements of the academic experience the Australian university accounting academic values;
Research Aim 2 (RA2):	To reveal the challenges facing the Australian university accounting academic; and
Research Aim 3 (RA3):	To describe the projected outlook for the accounting academic profession according to the Australian University Accounting Academic.

This problem and associated questions are based on the AUAAs expectations and perceived expectations of what AUAAs expect of accounting students and university administration, and what AUAAs perceive the accounting students and university administrations expect of AUAAs. The next section will describe how the research question has been answered and each research aim achieved during the course of this dissertation.

6.3.1. Research Question

The study used an online questionnaire and semi-structured interviews to provide opportunities for the AUAAs to express their perspectives on a range of issues and topics (section 3.4.2), including open-ended questions in which they were free to raise, comment on anything of interest to them. The data provide by AUAAs were rich and diverse, reflecting the wide range of circumstances in which they function as AUAAs. Through the analysis of the data, three dominant themes emerged that related to students (section 4.3), teaching (section 4.4) and research (section 4.5). In exploring these themes, it became evident that the issues within them were based on the expectations AUAAs held of the students and the university administration. Further, the issues were also based on how the expectations of AUAAs by the students and university administration, as perceived by AUAAs, potentially resulting in role conflict or role ambiguity.

The expectations and perceptions of expectations of AUAAs are formed from what AUAAs understand the purpose of university to be based on what university has historically been, and the AUAAs' own experiences of university as a student and then as an academic. For AUAAs of the moment, the frame of reference, which they have used for these, is in a constant state of change. Within the business

environment, practices are rapidly changing, and such changes in practices now includes the need to think from a global perspective rather than from one geographic or cultural perspective. This impacts the competitive environment of business as the marketplace has expanded to the entire world. Business can no longer afford to stay still and cling to aging practices when technological innovations are occurring on a daily basis that reshape how business operates. The university environment similarly is experiencing such change. Much of this change comes from the reforms of successive governments that have opened up the higher education sector to competition and international markets, while reducing traditional funding sources (refer to section 2.2 and Table 2.1). Universities are now competing not only with each other but also with a growing number of private tertiary education providers, bringing market forces into the AHES that has resulted in universities having to adopt a more commercialised culture in order to ensure long-term sustainability. Students continue to reflect the generation of their time, which typically differs to that of the typical AUAA. Not only are students more tech-savvy, they are also more aware of their rights and entitlements as consumers of tertiary education (section 4.3.3). Students of this time also prioritise education differently (see section 4.3.2), largely balancing work and social commitments with educational ones on a more equal basis rather than focussing singly on education. The education reforms have also seen huge influx of international students into Australian universities, particularly in the accounting discipline (refer to Figure 4.7), which has also changed the cultural makeup of accounting classes. Therefore, the lived experience of AUAAs is one characterised largely by responding to these changes.

This study was able to reveal the expectations of AUAAs of their students and university administration, and what the AUAAs perceive to be the expectations of them by students and university administrations. By doing so through the theoretical lens of role theory and addressing the associated research aims the lived experience of AUAAs was able to be summarised into Figure 4.12, as the amalgam of the values, challenges and outlook of AUAAs based on their expectations and perceived expectations of students and university administrations. associated research aims. To answer the research question "what is the lived experience of the Australian university accounting academic?": it is an experience of managing their expectations as AUAAs, and the often conflicting expectations they perceive others have of them, within a context that involves constantly changing university and business practices.

6.3.2. Research Aim 1 – Values

The objective of Research question 1 (RA1) was to identify elements of the academic experience valued by the AUAA.. In achieving this objective, the values identified and summarised in Figure 4.12 are:

- Students prepared for study at university level
- Students actively engaged in their learning process
- Students wanting to be "work-ready"
- Being allocated a manageable and fair workload
- Having the freedom to research topics of personal interest

Students prepared for study at university level (section 4.3.1) – AUAAs are typically not generalist educators, but rather a subject content specialist engaged to deliver such. They therefore have an expectation that students entering university to study accounting are prepared for the rigours of such study. AUAAs see such preparation to include having an appropriate level of English-language skills, foundational mathematical skills, and higher order thinking and communication skills. While AUAAs do not feel responsible for teaching these, the question remains as to who does bear responsibility for the development of them in the students? The perceived deficit in these skills occurs within the context of a university accounting curricula that is already considered to be very crowded, so to incorporate any additional skills development would require a significant review of how to do so while ensuring the key elements of the accounting curricula remain. Students adequately prepared for university is something that adds value to the AUAAs' lived experience.

Students actively engaged in their learning process (section 4.3.2) – With teaching forming a large component of AUAAs workload, considerable effort goes into the preparation, delivery and marking of course content. AUAAs value a return on this investment of time through students engaging in the learning process, and sees such engagement though the students being manifested by the student:

- Striving for more than just a passing grade;
- Understanding that grades are typically a function of effort- higher grades typically requires more effort in learning;
- Taking responsibility for their own learning;
- Understanding that not all AUAAs are able to deliver 'entertaining educational experiences'; and
- Make their study a relatively high priority I live.

However, while AUAAs value evidence of the students' engagement in their learning, it is not always a realistic expectation as students are not homogeneous creatures whose only purpose in life is dedicated to the full-time study of accounting. Instead, they are multi-dimensional beings engaged in a life full of complex relationships and dynamics.

Students wanting to be "work-ready" (section 4.4.1) - A primary reason for students to study accounting at university is to gain employment as a professional accountant. As such, being 'work-ready' at the completion of their studies enhances the students' employability. AUAAs value that students are perceived as prepared to be "work-ready" for employment. The percentage of accounting graduates employed is not only a key performance metric for universities, but also symbolises the number of successful students - the culmination of AUAAs efforts throughout the students' university experience.

Being allocated a manageable and fair workload (sections 4.4.2 and 4.5.1) – The typical accounting lecturer/senior lecturer workload allocation comprises teaching, research and administration/service functions. AUAAs have varying degrees of interest in each of these components. For some they are particularly attracted to research, to others teaching and so forth. AUAAs understand that all three

components are important, however they value that the workloads be designed to reflect a manageable and fair allocation, rather than unbalanced to the detriment of overall work/life balance.

Having the freedom to research topics of personal interest (section 4.5.2) – Research and the creation of new knowledge is a primary function of universities. In the need to develop alternate revenue sources, university administrations set research agendas for the institution designed to maximise funding opportunities. Unfortunately, those agendas may not align with the personal research interests of AUAAs. The AUAAs area of personal research interest may take longer, be in topics that are little known, or even controversial, and while it does not fit the institutions' research agenda it has less chance of being institutionally supported. While AUAAs value and desire the opportunity to research within their own areas of personal interest, it can be difficult for the university to support this and ensure the long-term sustainability of the institution. While potentially difficult to accommodate by universities, the AUAAs do value researching areas of personal interest to them.

Thee points noted above reflect the aspects of AUAAs lived experience that are valued by AUAAs.

6.3.3. Research Aim 2 – Challenges

The objective of Research Aim 2 (RA2) in the study was to compile and reveal challenges facing AUAAs. This was achieved through the following challenges as revealed by the AUAAs in the study and summarised in Figure 4.12:

- Lowering quality of students
- Poor English language skills in students
- Students missing foundational mathematical knowledge
- Underdeveloped higher order thinking skills in students
- Students exhibiting poor communication skills
- Students satisfied with low grades
- Low prioritising of learning by students
- Students expecting good marks for only minimal effort
- An 'educate/teach' me attitude in students
- Students wanting 'edutainment'
- A consumer mentality in students
- AUAAs perceive an imbalance in university requirements between research and teaching
- AUAAs feeling a lack of support/funding for research
- AUAAs feeling a lack of support for updating teaching modes and curricula
- AUAAs feeling a constriction to teach only per the university parameters (e.g., class sizes)
- AUAAs sensing the university is preoccupied with research over teaching
- AUAAs feeling pressure from university administration to move all teaching to online/blended formats
- AUAAs feeling pressured to publish only in A or A* ranked journals

Lowering quality of students (section 4.3) – The AUAAs are of the view that the quality of student has declined in recent years, however the term 'quality' is not defined and remains a somewhat nebulous

term. Their view is based on a number of challenges, outlined in the following section, but essentially their views are the result of their observations that the students do not meeting the expectations set by the AUAAs (which may or may not be realistic.) and thus is an issue felt by the AUAAs in their lived experience.

Students prepared to study at university (section 4.3.1) – These following four issues have a common thread in that the AUAAs in the study perceive that deficiencies in any one of them requires additional efforts from the AUAAs to assist the students:

- Poor English language skills in students;
- Students missing foundational mathematical knowledge;
- Underdeveloped higher order thinking skills in students; and
- Students exhibiting poor communication skills

The AUAAs are generally not trained or equipped to offer remedial assistance in these issues. How to address them remains unresolved, and an already full course curricula and AUAAs pressed for time are disincentives for the AUAAs to embrace becoming too involved. The overarching issue affecting the lived experience of the AUAAs with these factors is that of the potential imposition on the AUAAs time and the AUAAs lack of appropriate skills.

Students satisfied with low grades, and low prioritizing of learning by students (section 4.3.2) – AUAAs have the advantage of perspective from their age and experience in which to see the benefits and importance of students investing in the educational experience. Students are less likely to appreciate this and consequently the AUAAs express their frustration that students do not appear to be making the most of their time at university by being satisfied with low grades and do not prioritise their leaning higher. This frustration is an issue in the lived experience of AUAAs.

Students expecting good marks for only minimal effort, and An 'educate/teach' me attitude in students (section 4.3.2) – These issues arise for AUAAs based on what AUAAs perceive the students expect from them. That is, they perceive that students want an easy ride with little effort for maximum results. The issues at the core of this is the AUAAs feeling the responsibility for the student passing has been transferred to the AUAAs, rather than remaining the responsibility of the student. Quality measures are important to ensure AUAAs are delivering a quality experience for the student, however AUAAs perceive that the student wants to take less responsibility for their efforts, an issue that forms part of the lived experience of AUAAs.

Students wanting 'edutainment' (section 4.3.2) – The environment in which most Australian university students live has an abundance of technology and technological innovations. Much of the learning for the students prior to university has been aided with technology and it is natural for students to be expecting similar from their university experience. For the AUAAs, the issue that arises from this is

that many of the AUAAs are not comfortable with using such technologies due to their lack of skills, lack of support and/or lack of time to do so. This issue thus impacts on the lived experience of AUAAs.

A consumer mentality in students (section 4.3.3) – Students are increasingly aware of their power as consumers in a competitive higher education market place. Many AUAAs are accustomed to the traditional university environment based on the teacher/student model. The new higher education marketplace involves students shopping around for the university that meets their shopping list of criteria. AUAAs are uncomfortable with having to meet these expectations of the market, rather than dictating to the market what form the product will take, an issue for AUAAs that is part of their lived experience.

AUAAs perceive an imbalance in university requirements between research and teaching (sections 4.4.2 and 4.5.1) – While this issue may not be as important for those AUAAs who prefer research over teaching, for the others however, they perceive that the university prioritises research in favour of teaching. This leaves those AUAAs feeling that their contribution as teachers are devalued and requires them to invest significant time and energies into activities they are not as passionate about in order to progress in their academic careers, something that is an issue for their lived experience.

AUAAs feeling a lack of support/funding for research (section 4.5.4) – AUAAs report feeling that, while universities set research expectations for academics, universities do not provide sufficient resources to support those expectations. Such support would include sufficient time for research activities, assistance in writing grants for research, and mentoring for inexperienced researches. Consequently, the issue for the AUAAs lived experience is that they perceive they are required to meet research targets without the appropriate support to do so.

AUAAs feeling a lack of support for updating teaching modes and curricula (section 4.4) – Teaching is one of the core academic activities, one enjoyed by many AUAAs in the study. They also recognise that much is changing, including business practices, and technology, and requires time and skills in keeping and maintaining currency of content, moving into the online/blended delivery modes, and incorporate more technological innovations into the content and teaching methods. The issue felt by the AUAAs is that they are not receiving sufficient support or resources in order to do so.

AUAAs report feeling a constriction to teach only per the university parameters (e.g., class sizes), Sensing the university is preoccupied with research over teaching, Feeling pressure from university administration to move all teaching to online/blended formats, and Feeling pressured to publish only in A or A* ranked journals (sections 4.4.2, 4.4.3 and 4.5.2) – These factors arise as challenges for the AUAAs lived experience as a consequence of AUAAs seeing the university as big business, who wants to operate on a high volume/low margin business model. The flow-on from this model is perceived by the AUAAs to mean the university sets a research agenda for the institution that maximises funding and reputation enhancement, at the exclusion of the individual AUAAs personal research interests. It is also perceived

that the university imposes large class sizes (without increased staffing numbers) and an increased casualised workforce to keep staffing costs to a minimum, while directing classes to move into online/blended formats in order to decrease the traditional classroom infrastructure requirements through potentially larger student/teacher ratios. Through this lens, these are challenges impacting the lived experience of AUAAs; however, another perspective is that the need to ensure the long-term sustainability of the university in a climate of decreased funding support and rising costs makes many of these measures necessary.

The range of issues noted above indicate the challenges facing AUAAs.

6.3.4. Research Aim 3 – Outlook

Research Aim 3 (RA3) has as its objective to describe the AUAAs outlook for the accounting academic profession. In achieving this question, the AUAAs in the study noted six factors that will shape the immediate future of the academic accounting profession, summarised in Figure 4.12, and being:

- Growth of international students will continue to present challenges
- Student success at the beginning of university is a shared responsibility
- Change in engaging with students is necessary
- Curricula design needs to be relevant and have input from multiple "stakeholders"
- Workload issues remain a source of dissatisfaction
- Differing expectations around research continue

Growth of international students will continue to present challenges (section 4.3) – The growth of the international student cohort in the accounting discipline at Australian universities is anticipated to continue. This means that international students will be an established part of universities in Australia for the foreseeable future, and AUAAs will need to accept this and adapt. This cohort of students provides a significant source of revenues for universities, and AUAAs will need to be vigilant to ensure the quality of the education delivered is not compromised in order to protect this revenue. The outlook of AUAAs is that international student growth is part of AUAAs lived experience for the near future.

Student success at the beginning of university is a shared responsibility (section 4.3.1 and Figure 4.9) – While AUAAs feel challenged by a number of issues pertaining to students' apparent lack of preparedness for study at university level, questions remain over whose is responsible to address these issues. The overarching issue is one of shared responsibility, including AUAAs, and until steps are taken to coordinate and address these issues, the perception of unprepared students will remain. The uncertainty of this most likely means AUAAs will continue to encounter students they perceive as under prepared for university study, part of the outlook of AUAAs.

Change in engaging with students is necessary (section 4.3.2) – Since universities first began, students have reflected the culture and characteristics of their changing generations. This will be the case as long as universities exist and AUAAs over the course of their career will need to be constantly

reviewing how to best engage with the students of the time, adapting as necessary. The AUAAs outlook for the future is that there will always be a generational gap between most students and AUAAs, and it is incumbent on AUAAs to attempt to bridge this.

Curriculum design needs to be relevant and have input from multiple "stakeholders" (section 4.4.1) – Change is also ever-present in the worlds of business and technology, and accounting curricula needs to be regularly reviewed to ensure it remains current. While the authors of accounting curricula are the AUAAs, they do need to ensure they have appropriate forums for engaging with other stakeholders in accounting graduates (including employers, students, and accounting professional bodies) to ensure the curricula is relevant at all times, forming part of the outlook of the AUAAs lived experience.

Workload issues remain a source of dissatisfaction, and Differing expectations around research continue (sections 4.4.2 and 4.5.1) – Without significant change to the AHES, it is unlikely there will be any change to the pressures on universities to keep sourcing additional revenue streams and keeping costs as low as possible. As such, there is not likely to be additional resources available for AUAAs to have their workloads reduced or provided with additional support for research activities. The AUAAs in the study anticipate in their outlook that the issues associated with workloads (e.g., increasing administration, larger classes and increasing student demands) and research support will be ongoing and part of the lived experience of AUAAs for the near future.

6.4. What This Study Means for AUAAs

This section of the chapter will consider what the study means for AUAAs, firstly by reviewing what contribution this study makes to knowledge, and then by making a series of recommendations that can assist in the AUAA's lived experience. Finally, the section will present the limitations of this study and propose opportunities for future research related to it.

6.4.1. Contribution to Knowledge

As has been noted in the Chapter 2, there have been numerous studies on various aspects of the lived experience of AUAAs (refer to Table 2.9 for a summary) which have documented some of the valued aspects, challenges and outlook of being an AUAA. However, to date there has not been a study that has explored the lived experience of AUAAs in its fullness, bringing the values, challenges and outlook into the one report. Nor has there been one that considers these issues through the theoretical lens of role theory. Figure 6.2 shows how previous studies of AUAA single issues, or multiple issues only builds a partial picture of the AUAA lived experience. By undertaking a study in which the AUAAs have voice as to what they value, are challenged by and see the future to be, a more complete picture is developed. In particular, the study revealed the AUAAs perceptions of what students have regarding AUAAs involved in research, and their workload. It was noted that the AUAAs perceive the students have no real thoughts

regarding AUAAs' research activities, provided their learning is not disadvantaged. Further, the AUAA perceives the students only thoughts about AUAA workloads is whether the AUAA will be able to provide the level of service which students expect.This study has been able to fill this void and consequently contributes to the pool of knowledge about accounting academics by representing the AUAAs' voices, rather than having their experience described by others.

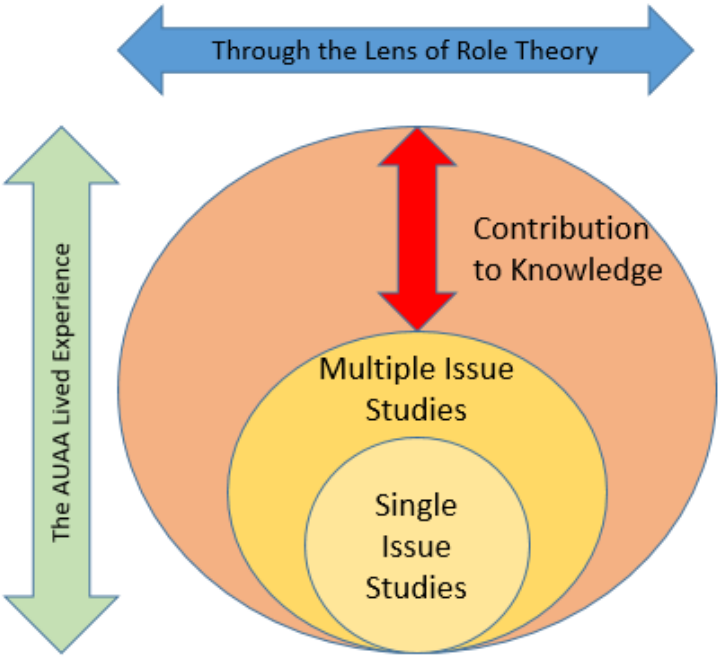


Figure 6.2: Contribution to Knowledge

The summary of AUAAs lived experience is captured in Figure 4.12, which is built around the expectations of AUAAs, specifically:

- What AUAAs expect of students
- What AUAAs perceive students expect of them
- What AUAAs expect of university administration
- What AUAAs perceive university administration expects of them

These expectations arose from exploring three main themes that arose from the analysis of the data, namely that of students (section 4.3), teaching (section 4.4) and research (section 4.5). Arising from the exploration of these themes and the consequent expectations of AUAAs came the achievement of the research aims of what AUAAs value (RA1), what they are challenged by (RA2), and their outlook as AUAAs (RA3). Further to this, the TRAC Framework of AUAA perceptions was developed (refer to Table 5.1) which synthesises how AUAAs themselves see, how AUAAs perceive students see, and how AUAAs perceive university administration see five key components, these being:

- The purpose of university
- Teaching at university
- Research within the university
- AUAA workloads at university
- Curricula for the accounting discipline

For each of these key components, this dissertation notes the foremost implications for AUAAs and then proposes recommendations for addressing them. While other studies have reported AUAAs view about most of these components and the implications arising from them, no other study has articulated how AUAAs perception of how the students and university administrations view these same issues, and compared them to the AUAAs view. This inquiry and subsequent report is therefore unique in combining these into the one investigation and detailing as a whole the lived experience of AUAAs. Considering these expecations in the context of role theory has also provided a unique contribution to the literature on role theory, which has not exploreed either the accounting discipline at Australian universities, nor the lived experience methodology.

The contention of this study is that the lived experience of AUAAs is one in which the environment within which AUAAs function is undergoing constant change, impacting AUAAs as represented in Figure 6.3. The impacts of these changes create pressure points that AUAAs experience as something they value (RA1), are challenged by (RA2) or affects their outlook (RA3), in which are then depicted in Table 6.1 and linked to the recommendations. AUAAs are frequently not fully informed about these changes, and may not fully understand them, and, as a consequence of not having the power to hold back these changes, AUAAs have little option other than to adapt. These changes challenge the traditional perception of a university accounting academic, which can cause role conflict and/or role ambiguity for those AUAAs who hold onto that perception of the traditional academic role and which may not align with the expectations of the role held by other parties (e.g., university administrators, students.). Where this perception is not in conflict with the changing requirements of AUAAs role, there is enjoyment and satisfaction.

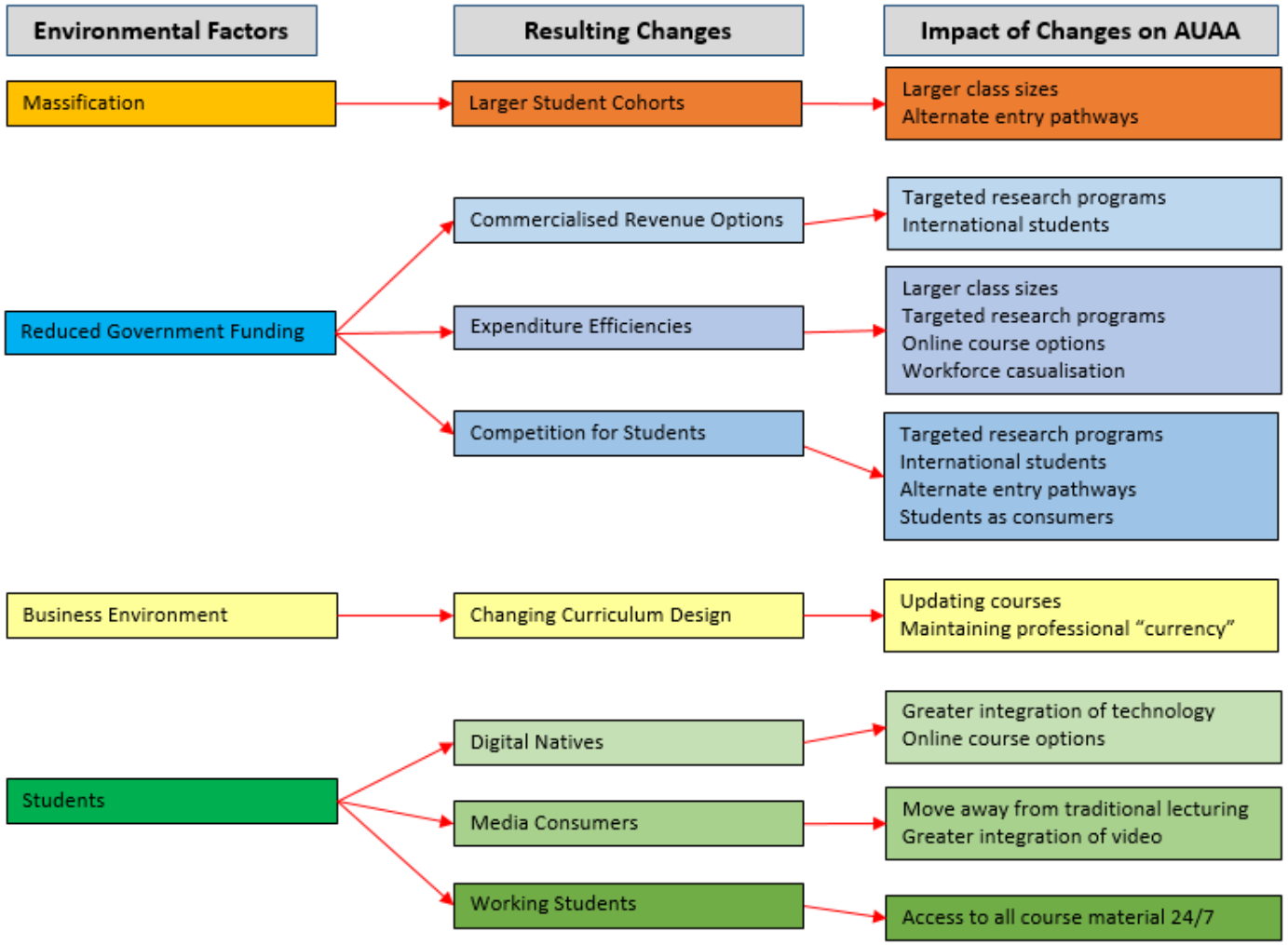


Figure 6.3: Impact of Changes on AUAAs Lived Experience

Table 6.1: Pressure Point Impacts on AUAAs Lived Experience Linked to Recommendations

Impact	Values (RA1)	Challenges (RA2)	Outlook (RA3)	Recommendations
Larger class sizes	Manageable & fair workload	Large class sizes and management	Ongoing international student challenges Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **7 (Large Classes)**
Alternate entry pathways	-	Diminishing student quality Poor English language skills Underdeveloped higher order thinking Poor communication skills	Student success a shared responsibility	**1 (Administration)** **3 (Passion)** **8 (Curricula)**
Targeted research programs	Freedom to research topics	Publish in A or A* journals Research/Teaching balance Funding/support for research	Differing expectations around research continues	**1 (Administration)** **5 (Journals)** **6 (Impact)**
International students	-	Diminishing quality in students Poor English language skills Poor communication skills	Ongoing international student challenges Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **7 (Large Classes)**
Online course options	Students engaged Manageable and fair workload	Online/blended modes Funding/support for updating.	Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **4 (Quality)**
Workforce casualisation	Manageable and fair workload	-	-	**1 (Administration)** **7 (large Classes)**
Students as consumers	-	Good marks for minimal effort Educate/teach me Edutainment Consumer mentality	Curricula design needs to be relevant and with stakeholder inputs	**1 (Administration)** **3 (Passion)** **4 (Quality)** **8 (Curricula)**
Updating courses	Graduates are “work-ready” Manageable and fair workload	Online/blended modes Funding/support for updating	Workload issues remain Change in engagement with students Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **3 (Passion)** **4 (Quality)** **8 (Curricula)**
Maintaining professional “currency”	Manageable and fair workload	Funding/support for updating	Workload issues remain Curricula to be relevant and with stakeholder inputs	**1 (Administration)** **3 (Passion)** **4 (Quality)** **8 (Curricula)**
Greater integration of technology	Students engaged Graduates are “work-ready”	Edutainment Online/blended modes Funding/support for updating	Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **4 (Quality)**
Move away from traditional lecturing	Manageable and fair workload	Edutainment Online/blended modes Funding/support for updating	Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **3 (Passion)** **4 (Quality)**
Greater integration of video	Students engaged	Edutainment Consumer mentality Funding/support for updating	Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **4 (Quality)**
24/7 access to material	Students engaged	Low prioritising of learning Online/blended modes Funding/support for updating	Workload issues remain Change in engagement with students	**1 (Administration)** **2 (Students)** **4 (Quality)**

6.4.2. Recommendations for Practice

This study of the lived experience of AUAAs can be used by AUAAs themselves, university administrations and others to enhance the working conditions and expectations of AUAAs. Following are eight recommendations (summarised in Figure 6.1) for consideration to achieve this. Of these eight recommendations, one recommendation is a new contribution (no. 1), three are inferred in other studies, but not specifically stated in them (nos. 2, 3 and 8), and four are clearly stated in other studies (nos. 4, 5, 6 and 7).

1. Engage with university administrations to find solutions to challenges, rather than being a 'critic from the sidelines'.

AUAAs have viewed universities as places where knowledge has been created and disseminated through research and teaching. However, as noted throughout this dissertation (see Table 2.1 for a summary), the environment within which universities operate has undergone significant change, particularity since the 1980s when the first of ongoing major university reforms were introduced. These reforms have resulted in significant reductions in funding for universities, requiring them to develop other independent revenue streams. It has also required universities to function much more efficiently and to review their cost structures for savings where possible. These changes have meant many AUAAs have changed their perception of universities. They now see them instead as big business and, for some AUAAs, this has been perceived to be at the expense of the pursuit and dissemination of knowledge, but a more moderate view has acknowledged the need for universities to adapt in order to ensure long-term sustainability.

The reality of the AHES environment is that it is unlikely to revert to pre-1980s conditions. By understanding the current AHES environment, AUAAs have a context for the direction and decisions undertaken by university administrations. This provides a rationale and understanding for AUAAs to move from an unrealistic desire to return to the 'good old days', to a realisation they need to accept and adapt to the current environment. With such a realisation and understanding, AUAAs can engage collaboratively with university administrations to seek solutions to challenges faced by AUAAs, noting that this also requires the university administrations to understand the context of AUAAs. This study contributes to these understandings by identifying and describing for AUAAs and university administration the lived experience of AUAAs.

2. Engage with students via evolving communication modes, including adapting and adopting new and varied channels to communicate information.

This study revealed that AUAAs value teaching (refer to sections 4.4.2 and 4.5.1, and Figure 4.12). It also identified one of the issues for the AUAAs is that of students who are not engaged in their leaning (section 4.3.2). This lack of engagement is manifested in a number of ways, including many students being

satisfied with low grades, and/or wanting maximum marks but with minimum effort expended to do so. AUAAs expressed three ways they see this in students, the first being students wanting to be 'spoon-fed' the course, meaning they want to be coached into passing, rather than learning. The second was through wanting the answer to problems rather than the process of arriving at the answer, and finally through expecting detailed and specific instructions and information regarding assessments. AUAAs also noted that students wanting an entertaining education experience, referred to as 'Edutainment' by some in the study. While many AUAAs assigned to the student the responsibility for them not engaging with the learning process, other AUAAs identified their ability to engage with students as a strength of their teaching. This suggests that it is not so much that students are not engaging, but rather that AUAA is not able to connect with students to facilitate that engagement.

Students are familiar technology-assisted learning in a media-saturated culture. To connect with them will typically require using the communication channels with which they are most familiar. By utilising the available tools to do so, such barriers are removed which increases the opportunities and potential for greater student engagement. Such tools include a multitude of digital media forms (e.g., Adobe Captivate, Kahoot) including free videos on YouTube and the Khan Academy. Using such tools to break content into shorter "chunks" of digestible material that is closely aligned to the learning outcomes allows students to access material for learning and review.

To achieve this AUAAs will need to increase their awareness and skills in evolving changes in learning technologies and methods. This will require time and resources, but will result in students more likely to engage with wit the course material, something AUAAs have stated they want, as identified in this study. Accordingly, this study contributes to practice by identifying and bringing this to the awareness of AUAAs.

3. AUAAs demonstrably share their passion for accounting with students.

Where students have a positive experience with AUAAs and their teaching, they are more likely to engage in learning. The attitude and passion of AUAAs is a critical element in the classroom experience of students. As such, AUAAs can have a direct impact on the learning experience of the accounting student and their propensity to engage with the learning process through being positive and passionate about their course, and accounting as a career. By reporting the AUAAs value of engaged students (section 4.3.2 and Figure 4.12), this study contributes to practice by providing AUAAs with research-informed information to enhance their lived experience.

4. University administrations provide additional resourcing for improving teaching quality, in line with the demands of the adoption of new instructional technologies.

As noted in Recommendations 2 above, for AUAAs to adapt their teaching to incorporate new media and communication channels will involve resourcing requirements from the university administrations. Similarly, where universities want to move to more blended/online teaching methods, there are workload and resourcing requirements (section 4.4.3). This dissertation has noted throughout the issue perceived by the AUAAs that they already have a heavy workload and any additional tasks will be unsustainable (e.g., sections 4.4.2 and 4.5.1). These workload issues have arisen from increased and competing demand for additional elements, like administration and administration of teaching tasks for example.

The support that AUAAs seek in relation to this includes upskilling and training in the use of the various media and technologies. The universities also need to incest in the appropriate infrastructure. Significantly, there are workload implications that need to be considered, and Chapter 4 of this dissertation (section 4.4.3) has noted that the increased use of technology and moving to blended/online teaching platforms increase workload. The universities need to allocate sufficient resources of these types to enable AUAAs to progress their teaching.

Without providing sufficient resources for AUAAs, AUAAs risk being overburdened and overworked in order to achieve to a satisfactory level the various requirements of them. Alternatively, some aspects of their workload may suffer in order to adapt and improve their teaching; such components may include research and administrative activities. If AUAAs do not improve and adapt, the quality of their teaching will potentially be negatively affected, and with accounting students aware of their consumer power, there could be a drop in enrolments. To resources the AUAAs for this, the universities need to either adjust their expectations of AUAAs with regard to workload components. Alternatively, the universities may also seek to develop additional revenue streams, or reduce costs in other areas. These latter implications are then related to the issue addressed by Recommendation 1. This study, in highlighting these issues of AUAAs, has contributed by providing opportunity for the university administrations to become aware of these issues and are able to consider addressing them.

5. University administrations recognise an increased range of accounting journals available to AUAAs for publication.

The ERA stopped using a journal ranking system as part of its evaluation of research framework after the 2010 ERA reporting cycle. However, the ABDC continues to maintain and publish a journal ranking table for business related disciplines (including accounting), which is used by university administrations to set standards of journals accepted as recognised measures of research output for AUAAs, and to enhance the reputation of the university as part of its marketing and branding program (section 4.5.3). The AUAAs

perceive that this significantly narrows the range of journals available for them to be published in, which in turn restricts the range of topics AUAAs can research to those that fit the editorial policies of this small number of journals (section 4.5.2). Not only does this mean AUAAs may not be recognised for researching in areas of personal interest to them, but it also potentially stifles innovative research where it may not meet the publishing requirements of this narrow range of journals.

To increase the range of journals in which AUAAs may publish will increase the research areas for them, and potentially include more areas of personal interest for AUAAs. This in turn can increase the likelihood of AUAAs being enthusiastic about research and more involved in research undertakings. However, it may also have a negative impact on the reputation of the university if they are perceived as not involved in "world-class" research through restricting themselves to only top-tiered journals. By highlighting this as an issue for AUAAs this study has enabled the universities to be aware of it and address it.

6. University administrations recognise research impact as well as journal rankings, noting the potential for other means of determining research impact.

Universities recognise top-tier journal rankings and revenue from research as the two main measures of research output (section 4.5.3). The journal rankings are used to enhance reputation and branding of the university for marketing purposes, and the revenue generation replaces the diminishing funding from other sources. As such, the univeristies are keen to ensure they set a research agenda which maximises the opportunities for these two goals to be achieved. As noted in Recommendation 5 above, there are some issues associated with these, including being subject to the editorial policies of the narrow range of journals, and potentially stifling innovative research. In addition to these is the issue of the research-practice gap discussed in section 2.2.2, being the perceived lack of usefulness of academic research by accounting practitioners. Their view is that much of the accounting academic research undertaken at universities is not relevant to practice and therefore, accounting academia is becoming more disengaged from accounting practice.

The revised ARC research impact principles framework look beyond journal rankings to the actual impact research is making, defined as, "…the demonstrable contribution that research makes to the economy, society, culture, national security, public policy or services, health, the environment, or quality of life, *beyond contributions to academi*a" (http://www.arc.gov.au/research-impact-principles-and-framework emphasis added). These principles provide a way for universities to use more than just revenue and journal rankings to measure the research output of AUAAs, and in ways that can use to enhance reputation and forge stronger links with accounting practice and community. By making greater use of research impact AUAAs may be encouraged to engage more with research in areas that are of personal interest to them, which not only enhances their job satisfaction, but also builds a research culture in the

discipline. Through this study revealing these as challenges in the AUAAs lived experience, university administrations have a greater awareness of these and are able to develop strategies and policies to address them.

7. University administrations provide additional resourcing for large classes to assist in the higher student/staff ratios.

As a consequence of the reduced funding available for universities, university administrations have had to consider cost reduction strategies to ensure the long-term sustainability of universities. One such approach that is of concern to the AUAAs is the increase in class sizes, without the commensurate increase in staffing, resulting in higher student/staff rations (section 4.4.2). These higher student/staff ratios being increased workloads to AUAAs through more administration (e.g.: increased marking) and student interactions. The administrative aspect of larger classes can be reduced by using more people for the marking and administrative functions, who can be paid at lower rates than AUAAs who have responsibility for the development and delivery of the course material. The load of AUAAs is thus eased, despite the increase in the class size.

While the universities will need to allocate additional financial resources to this recommendation, however the extent is mitigated using less expensive labour options. These additional costs would be offset to varying degrees by AUAAs workload being maintained at reasonable levels enabling them to deliver develop and deliver quality teaching as well as the other components of their workload (research and administration/service). However, the universities would also need to be cautious about engaging casuals labour for these tasks, as this dissertation in section 2.3.2 has noted that the increasing casualisation of the academic workforce increases the workload of the tenured AUAA, which would be counter-productive to the intentions of this action. Because of this study highlighting this as an issue in the lived experience of AUAAs, university administrations are able to note and potentially address these.

8. Roundtable discussions between stakeholders be facilitated (e.g., by AFAANZ) to develop core criteria for accounting curricula, while leaving room for "niche" curriculum differentiation between institutions.

Previous sections of this dissertation (sections 2.3.1 and 5.6) have noted that there are multiple stakeholders in the design and content of the accounting curriculum. Accounting students are seeking curricula that provides 'real-life' examples and enhances their prospects of being employed at the conclusion of their degree. AUAAs are interested in ensuring graduates learn critical thinking and other skills that are more than just technical in nature. Prospective employers want graduates who are 'work-ready' and have the requisite skills for contributing to the workplace immediately. Professional accounting bodies seek to influence the curriculum through their accreditation processes, ensuring that it contains what they deem to be essential components for a professional accountant. Universities wanting to

enhance their competitiveness and reputation have interest in ensuring the accounting programs are accredited and that graduates are employable. In addition, the curriculum needs to keep pace with a rapidly changing business environment that is increasingly technological and global, requiring evolving skills including 'soft-skills' (e.g., communication and interpersonal skills).

Such a range of views on what should be included in the accounting curriculum creates challenges for AUAAs in what content to prepared and present. Consequently, a forum involving all the stakeholders could agree on the form the accounting curriculum takes, but which allows for enough differentiation for universities to create niche markets based on specialisations within the accounting discipline. Such a curriculum would meet the needs of the stakeholders, enhancing its usefulness and currency benefiting all parties, while giving universities the opportunity for being competitive though niche product differentiation. This study has highlighted the curricula as an issue for AUAAs, and contributes to practice by making the relevant parties aware of this issue and can develop strategies to address.

6.4.3. Limitations of This Study

The findings of this study are limited to the Australian university accounting academic, and their perspectives as reported by them. It is not the perspectives of either students or university administrators, who were not involved in the study. Further, as reported in sections 3.2.1and 3.2.2, the researcher noted that at the time of undertaking the study and writing this dissertation he was an early career accounting academic working full time in an Australian private higher education provider. Prior to this, he worked in a variety of accounting related positions within the not-for-profit (NFP) sector. While not being an AUAA, the researcher has still endeavoured to "bracket" any personal perspectives in this dissertation. A further limitation is that the semi-structured interviews were dependent on the contributions of the interviewees, and limited to one hour in duration, some issues were unable to be explored in greater depth. However, within these confines, the findings and conclusion provide a narrative for AUAAs in describing the lived experience of AUAAs.

6.4.4. Future Research

This study has focussed on the views of AUAAs toward a number of issues, and the AUAA's perspective of what they believe the accounting student and university administrations views are on those same issues. A comparative study of what the accounting students and university administrations actual views are on those issues in relation to the AUAAs views would be a valuable contribution. It would build on this study and provide a platform for considering why the AUAAs perspective may differ from what is actually the case. An example of such an issue would be the accounting students' view of the AUAAs research activities (refer to section 5.4).

Another area for potential research builds on the discussion of student preparedness for university (section 4.3.1), and the need to investigate where responsibility lies for addressing the four components of

the Accounting Students Success Factor Timeline (Figure 4.9), being proficiency in English language, a prerequisite level of mathematical knowledge, higher order thinking skills, and communication skills. To explore this question could aid in the preparation of students for undertaking the study of accounting at university, and enhance their opportunity for success. This study of academics within the discipline of accounting at universities has used role theory as the theoretical framework. Future research possibilities could use role theory to replicate this study in different discipline contexts.

The final opportunity for future research is to consider the role of professional accounting bodies in the accounting discipline at Australian universities. They currently play a role though their accreditation of the accounting degrees, and also seek opportunity to recruit for members from amongst the accounting student body. To investigate the impact of their involvement on the students, AUAAs and the university, including how the professional bodies are perceived by these groups, would assist in understanding the value of their involvement and how best they might continue to be involved.

6.5. Chapter Synthesis

This chapter began with a review and summary of the dissertation, on a chapter-by-chapter basis, in order to give this conclusion a context. Following the review the conclusion revisited the research question and associated research aims, listing each and documenting how the research question was answered and the research aims achieved. The research question was answered by the data revealing three themes – students (section 4.3), teaching (section 4.4) and research (section 4.5), and then by reviewing these themes in Chapter 4 through the lens of the expectations of AUAAs of accounting students and university administrations, and then what AUAAs perceive accounting students and university administrations expected of AUAAs. These were summarised and documenting in Figure 4.12. The chapter then demonstrated how the research aims were achieved by referring to Figure 4.12 and noting the values, challenges and outlook of AUAAs.

Following this, the chapter then described what this study means for AUAAs by noting the contribution to knowledge of this dissertation, which is describing the lived experience of AUAAs, which had not previously been undertaken. After this, the chapter noted the recommendations for practice of the study by noting the foremost implications and proposed eight recommendations for addressing these. These recommendations were then explained and summarised in Figure 6.1. The chapter concluded by noting the limitations of the study and opportunities for future research. Figure 6.4 encapsulates the fully developed conceptual framework model, completing it with the pressure points impact model and noting the research aims and recommendations.

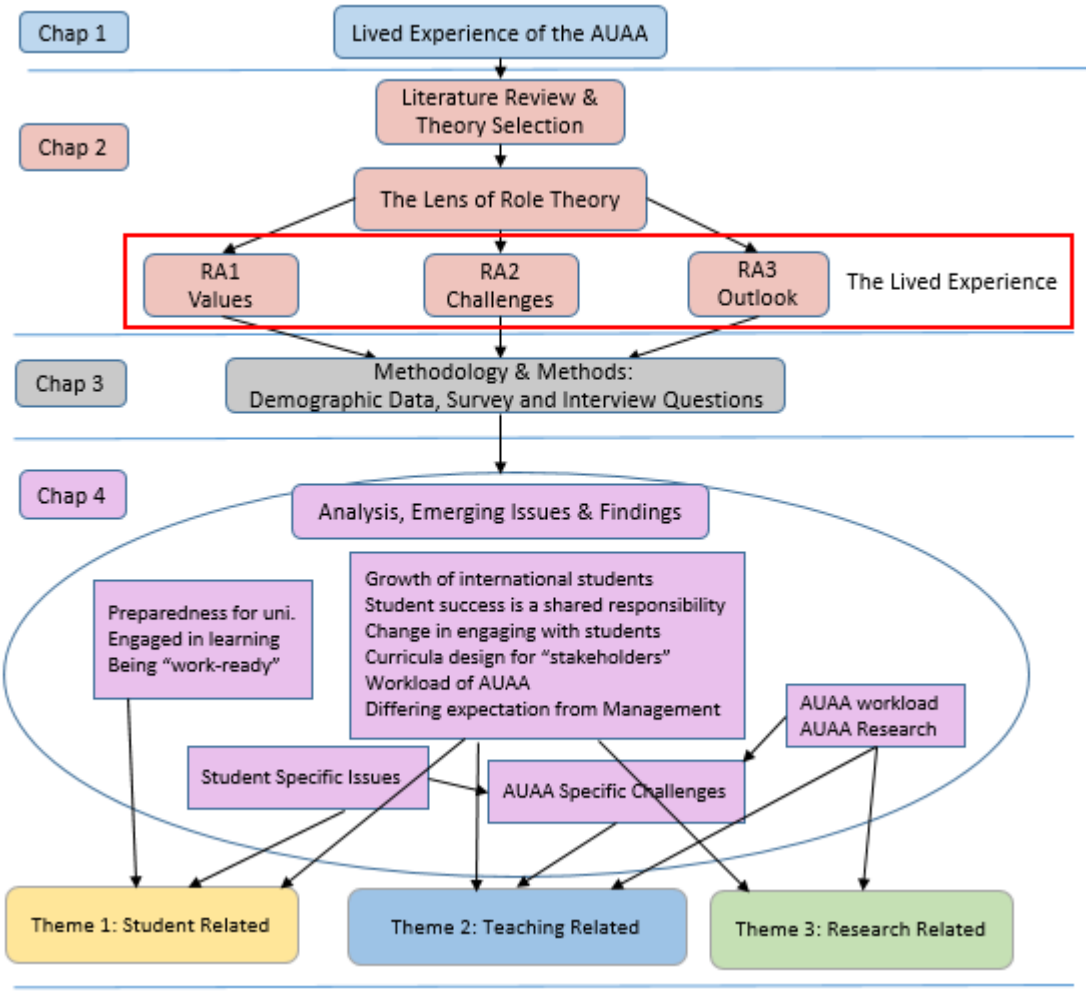


Figure 6.4: The Developed Conceptual Framework Model

In reviewing the lived experience of AUAAs, the following representative comment from AUAA2 summarises well the values, challenges and outlook of AUAAs in this study:

> You know, in an, in an average day, an average week, an average month I look back and I say well, yep, it's been pretty good. I look at it and I try and take a relatively positive attitude…The way I look at it that, yes there are increasing demands on our time and all that stuff we talked about earlier but certainly, at the end of the day, compared to working out in the corporate world on a full-time basis, we've got it pretty good. On the whole as far as you know, purely from a financial point of view, what I get paid for what I do, I think is reasonably good…we get to live in great parts of the world doing what we do and enjoying what we do on the whole. (AUAA2)

The AUAA lived experience has challenges, but viewed with a positive attitude, also provides opportunity for a positive working experience where expectations are managed appropriately and the potential for role conflict and role ambiguity is minimised.

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Appendix 1: Accounting Literature Framework

Section	My Findings	Literature Support	Literature Alternative View	Notes
1.0 Introduction	Boils down to how AUAA views and perceives others to view the role of university	• Zepke et al (2014) – NZ – General		
	This then impacts on 4 key areas and creates LE of the AUAA: • Curricula Design • Teaching • Research • Workload			
2.0 The Role of University		• Sheehy (2010) – Aus. – General • Thornton (2015) – Aus. – General		• Growth of corporatisation • Funding changes requiring more efficiencies and cost savings
2.1 Introduction	Difference in understanding exists	**Multi-faceted role** • Henkel (2015) – UK • Parker (2012) – AUAA – Privatised • Ryan (2009) – Aus. – Business • Lubbe (2014) – Sth Afr. • Goldingay et al (2017) – Aus. – Social Work • Chen (2015) – Taiwan – General • O'Byrne et al (2014) – UK – General • Kligyte et al (2014) – Aus. – General • Sheehy (2010(- Aus. - General		

		• Withers (2015) – Aus. – General		
		Research OR Teaching • Elliot (1991) – US		
		Massive change • Bradley et al (2008) – Aus. – General • Ryan (2012) – Aus. – Business • Watts et al (2011) – AUAA • Probert (2015) – Aus. – General • Ryan et al (2014) – Aus. – Business		
2.2 AUAA Perception of How Student Views it	Preparation for a Career	**Want what needed to get a job** • Jackling et al (2006) - AUAA • Albrecht et al (2000) – US • Byrne et al (2012) – Irish+ - Acc.		
2.3 AUAA View	To Develop and Impart Knowledge	**Sustain profession through research and teaching** • Behn et al (2012) – US - Pathways Commission • De Lange et al (2006) – AUAA • Hancock et al (2015) – AUAA • O'Byrne et al (2014) – UK – General	**Transform students into professionals** • Behn et al (2012) – US - Pathways Commission	•
		Academic job seen as a calling – providing some form of community service • Pop-Vasileva et al (2011) – Aus.		
2.4	Contributing to Society in a	**Research is strongest component,**	**Primary mission to educate**	

AUAA Perception of How Uni. Views it	long term sustainable way	**BUT exploited to enhance income and broader influence** • Henkel (2015) – UK – Academic Identity. • Probert (2014) – Aus. - General	**students in mechanics of accounting** • Chang et al (2011) – US	
		Uni. Distinctive is combination of research and teaching • Norton (2016) – Aus. – Grattan Inst. Report into HE	**Reality is change needed to survive** • Bokor (2014) – Aus. – EY report • Coaldrake et al (2013) – Aus. • Parker (2012) – AUAA • PWC (2016) – Aus. • Guthrie et al (2007) – AUAA • O'Byrne et al (2014) – UK – General	
		Has become big business • Ryan et al (2013) – AUAA • Parker (2010) – AUAA • Parker (2012) – AUAA • Ryan (2009) – AUAA • Watts et al (2015) – AUAA • Guthrie et al (2014) – AUAA • Ryan et al (2014) – Aus. – Business • Thornton (2015) – Aus. – General	**Cynical view is surrender to neoliberalism** • Hil (2015) – Aus. • Polonsky et al (2003) – Aus. – General • Becher et al (2001) – UK – General • Watty (2006) – AUAA • Watts et al (2015) – AUAA • McCarthy et al (2017) – Aus. – General • Ryan et al (2014) – Aus. – Business • O'Byrne et al (2014) – UK – General • Sheehy (2010) – Aus. – General • Thornton (2015) – Aus. – General	

		International students fund university • Birrell (2006) – AUAA • Birrell et al (2008) – AUAA • Bradley (2008) – Aus. – General • Bretag (2007) – Aus. • Ekanayake et al (2014) – AUAA • Sawir (2013) – Aus. – General • Ekanayake et al (2014) – AUAA • NSW ICAC (2015) – Aus. – General • Parker (2009) – AUAA • Watts et al (2015) – AUAA • Watty (2007) – AUAA • Patel et al (2016) – AUAA	**Standards lowered as a consequence of international students** • NSW ICAC (2015) – Aus. – General • Pop-Vasileva et al (2013) – AUAA • Watty (2007) – AUAA • Patel et al (2016) – AUAA	
2.5 Implications for AUAA				**Modern Uni. Corporatised, meaning challenging work for academic** • Freudenberg et al (2014) – Aus. • Mahatmya et al (2014) – UK. • Hancock et al (2008) – Aus. • Christopher (2012) – AUAA • Rainnie et al (2013) – Aus. General • Hornsby et al (2014) – Sth. Afr. • Pop-Vasileva (2013) – AUAA • Benzie (2010) – Aus. – General

				• Capellatto (2010) – AUAA • Chan et al (2013) – AUAA • Hil (2015) – Aus. – General • Leung (2014) – AUAA • NSW ICAC (2015) – Aus. – General • Christopher et al (2015) – Aus. • Norton et al (2016) – Aus. – General • Watts et al (2015) – AUAA • Pop-Vasileva et al (2014) – AUAA • Guthrie et al (2014) – AUAA • Bunney et al (2015) – AUAA • Bentley et al (2012) – Aus. – General • Goldingay et al (2017) – Aus. – Social Work • McCarthy et al (2017) – Aus. – General • Ryan et al (2014) – Aus. – Business • O'Byrne et al (2014) – UK – General
				Increased competition for students • PWC (2016) – Aus. • Winter (2009) – Aus. • Scown (2003) – Aus. – General

				• Probert (2015) – Aus. – General • Ryan et al (2014) – Aus. – Business
3.0 Curricula Design				• What constitutes "good" curricula design?
3.1 Introduction	**Subject to great pressure for change** • Hancock et al (2009) - Aus. • Russell et al (2000) – US • Freeman et al (2015) – Aus. • Matthews et al (1990) – AUAA • AECC (1990) – US • Naidoo et al (2012) – AUAA • Smith et al (2012) – US – Acc. • Karreman et al (2007) – Neth. – Acc. **Very complex issue** • Kavanagh et al (2010) – Aus.			
3.2 AUAA Perception of	Deliver what I need to give me the best chance of getting a job in my chosen career	**Students want what furthers their career prospects** • Jackling et al (2006) – Aus.	**Students not always best people to know** • Wells et al (2009) – NZ – Acct.	

How Student Views it		• Jackling et al (2009) – Aus. • Guthrie et al (2012) – Aus. • Hil (2015) – Aus. • Diamond (2005) – US. • De Lange et al (2006) – AUAA • Jackson (2017) – AUAA • Hancock et al (2015) – AUAA • Kavanagh et al (2008) – AUAA • Lightbody (2010) – AUAA • PWC (2016) – Aus. – General • Scutter et al (2011) – Aus. – General **Students form their views from their experience with AUAA** • Jackling et al (2006) – AUAA • Russell et al (2000) – US – Acct.		
3.3 AUAA View	Design according to what I think the student needs	**Academic connection to industry informs curricula design** • Behn et al (2012) – US • Jones et al (2008) – Aus. • Sin et al (2012) – Aus.	**AUAA not always aware of what industry needs** • Sin et al (2012) – Aus. • Guthrie et al (2013) – Aus. • Pan et al (2012) – AUAA • AAA (1986) – US – Bedford • Ankers (2002) – UK • Annisette (2007) – Canada • Palm et al (2010) – AUAA • Thambar (2012) – AUAA • Behn et al (2012) – US • Jackson et al (2017) – AUAA • Jones (2014) – UK – Acc.	

		AUAA to include research • Guthrie et al (2013) **AUAA has bigger picture view** • Cooper et al (2013) – Aus. • Diamond (2015) – US • Howieson (2003) – Aus. • Kavanagh et al (2010) – Aus. • Watty (2005) – Aus. • Bui et al (2010) – NZ • Naidoo et al (2012) – Aus. • Kavanagh et al (2007) – Aus. • Guthrie et al (2013) – Aus. • Oliver et al (2011) – AUAA	**AUAA slow to adapt** • Guthrie et al (2011) – Aus. • AAA Bedford Report (1986) – US • Behn et al (2012) – US – Acc. **The difficulty of trying to satisfy everyone** • Howieson et al (2014) - Aus. • Kavanagh et al (2010) – Aus. • Laing et al (2016) – Aus. • Hancock et al (2008) – Aus. • Henderson (1996) – AUAA • Smith et al (2012) – US	
3.4 AUAA Perception of How Uni. Views it	Designed to attract students and satisfy multiple stakeholders	**Prof. Bodies accreditation powerful** • Bellamy (1999) – Aus. • CPA/ICA (2010) • Hancock et al (2015) – Aus. • Lightbody (2010) – Aus. • Pop-Vasileva et al (2013) – Aus. • Willcoxson et al (2010) – Aus. • Guthrie et al (2012) – Aus. • Guthrie et al (2013) – AUAA • Duff et al (2017) – UK – Acc. • Chaplin (2016) – AUAA • Bunney et al (2015) – AUAA • Probert (2015) – Aus. – General	**PB biased and self-serving** • Hancock et al (2009) – Aus. • Venter et al (2013) – Sth. Af. • Annisette et al (2007) – Canada • De Villiers et al (2010) – Sth. Af. • Pan et al (2012) – Aus. • Hancock et al (2008) – Aus.	

		Employers influential • Daff et al (2012) – Aus. • Sin et al (2012) – Aus. • Hil (2015) – Aus. • Jackson (2016) – Aus. • Bui et al (2010) – NZ • Cooper (2015) – Aus. • Dale (2015) – Aus. • Hancock et al (2015) – Aus. • Hancock et al (2009) – AUAA • Bunney et al (2010) – AUAA • Capellatto (2010) – AUAA • PWC (2016) – Aus. – General • Tempone et al (2012) – AUAA	**Maybe expectations are not realistic** • Howieson et al (2013) AUAA Naidoo et al (2012) – AUAA	
		Multiple Stakeholders want a say • Bui et al (2010) – NZ • De Lange et al (2006) – Aus. • Muncy (2008) – US. • Evans (2010) – Aus. • Bunney (2010) – AUAA • Tracey et al (2014) – US – Business • Bunney et al (2015) – AUAA	**Need to coordinate better between stakeholders and Uni.** • Pan et al (2012) – AUAA • Sher et al (2015) – Aus. – Const.	
3.5 Implications for AUAA				**How to prioritise within a finite course size.** • Chan et al (2013) – Aus. • Hancock et al (2009) – AUAA • Bunney et al (2015) – AUAA

				Takes time and resources to consult and change • Kavanagh et al (2008) – Aus. • Kavanagh et al (2010) – Aus. • Scown (2003) – Aus. • Hancock et al (2008) – Aus. • Bui et al (2010) – NZ – Acc. • Hancock et al (2009) – AUAA • Bunney et al (2015) – AUAA
				Technical v Non-technical • Howieson et al (2014) – Aus. • Evans (2010) – Aus. • Kavanagh et al (2010) – Aus. • Naidoo et al (2012) – Aus. • Guthrie et al (2012) – Aus. • Ryan (2010) – Aus. • Jackson et al (2013) – Aus. • Venter et al (2013) – Sth. Af • Hancock et al (2008) – Aus. • Hancock et al (2009) – AUAA • Hancock et al (2015) – AUAA • Weinstein et al (2016) – US – Business

				• Gerstein et al (2016) – US – General • Bunney et al (2015) – AUAA • Byrne et al (2012) – Irish+ - Acc • Dellaportas (2015) – AUAA
				Not Uni role to totally prepare for workplace • Hancock et al (2009) – AUAA • Kavanagh et al (2010) – AUAA • Jackson et al (2013) – AUAA • Jones et al (2007) – AUAA • Weinstein et al (2016) – US – Business • AECC (1990) – US • AAA Bedford Report (1986) – US •
4.0 Teaching				• Balancing flexibility with efficiency through standardization and economies of scale. • How flexible? What works for some does not work for others? •

4.1 Introduction	**AUAA enjoys teaching** • Lubbe (2014) – Sth Af. – Acc.			
4.2 AUAA Perception of How Student Views it	Teach me the way I like, without challenging me too much	**Too content driven and old style** • Fouche (2013) – Sth, Af. • McGowan (2012) – AUAA • Zraa et al (2011) – AUAA • Rebele et al (2015) – US – Acc • Lowe et al (2003) – UK – General . **Student as consumer** • Bailey (2000) – US. • Bradley et al (2008) – Aus. • Koris et al (2014) – Estonia • Laing et al (2016) – Aus. • PWC (2016) – Aus. • Ryan et al (2009) – Aus. • Ryan et al (2008) – Aus. • Steenkamp et al (2017) – AUAA • Tracey et al (2014) – US – General **Students only interested in minimal effort and engagement to pass** • Watty et al (2013) – AUAA • McGowan (2012) – AUAA Pop • Vasileva et al (2013) – AUAA • Bexley et al (2013) – Aus. – General • Teixeira et al (2015) – Portugal – Acc.	**Issues with student as consumer (for student)** • Bailey (2000) – US. • Gross et al (2005) – US. • Laing et al (2016) – Aus. • Ryan et al (2008) – Aus. • Hil (2015) – Aus. – General • Steenkamp et al (2017) – AUAA **Not all students like to learn the same way** • Taplin et al (2017) – AUAA • Steenkamp et al (2017) – AUAA	

		AUAA impact determines students ongoing interest in accounting • Jackling et al (2006) – AUAA • Russell et al (2000) – US – Acc. • **Students expect technology** • Watty et al (2014) – AUAA	**Want teachers with practical experience** • Lightbody (2010) – AUAA	
4.3 **AUAA View**	Support me in adapting my mode of teaching, and limit the size of classes	**Need support for change** • Gamage et al (2003) – AUAA • Watty et al (2014) – AUAA • **Class sizes getting unmanageable** • Bradley et al (2008) – Aus. – General • Hancock et al (2015) – AUAA • Parker (2011) – AUAA • Pop-Vasileva et al (2013) – AUAA • Ryan et al (2008) – AUAA • Subramanian (2003) –AUAA • Ekanayake et al (2014) – AUAA • Watts et al (2015) – AUAA • Guthrie et al (2014) – AUAA • Patel et al (2016) – AUAA • Bentley et al (2012) – Aus. – General		
4.4 **AUAA Perception of How Uni. Views it**	Teach as efficiently and low cost as possible in a way that attracts and retains students	**Focus is on low cost programs** • Parker (2010) – AUAA • Pop-Vasileva et al (2014) – AUAA • Vesty et al (2016) – AUAA • Parker (2012) – AUAA	**Issues with students as consumers (for Uni.)** • Hil (2015) – Aus. • Laing et al (2016) – Aus. • Mahatmya (2014) – UK – Mktg.	

			• Sheehy (2010) – Aus. – General	
		Online/MOOCs hold potential • Guthrie et al (2013) – AUAA • Lambert et al (2013) – AUAA • Watty et al (2014) – AUAA • Tynan et al (2015) – Aus. - General • Tynan et al (2012) – Aus. – General	**Online/MOOCs can be problematic** • Young (2012) – US – General • Taplin et al (2017) – AUAA • Deloitte (2016) – Aus. – General • Hil (2015) – Aus. – General • Grossman et al (2016) – US – Acc. • Tynan et al (2015) – Aus. - General • Tynan et al (2012) – Aus. – General	
		Unis. Accepting lower quality students • Pop-Vasileva et al (2014) – AUAA • Pop-Vasileva et al (2013) – AUAA • Ryan (2010) – Aus. – Business • Subramanian (2003) –AUAA • NSW ICAC (2015) – Aus. – General • Steenkamp et al (2017) – AUAA • Hil (2015) – Aus. – General • Freudenberg et al (2014) – Aus. -	**That doesn't necessarily mean good teaching** • Behn et al (2012) – US – Acct. • Parker (2005) – AUAA • Locke (2014) – UK – General • Patel et al (2016) – AUAA **To change costs money and time** • Howieson (2003) – AUAA • Watty et al (2010) – AUAA • Watty et al (2016) – AUAA • Dale (2015) – AUAA • Subramanian (2003) – AUAA	

		General	**Quality teaching not rewarded by Uni** • Pop-Vasileva et al (2013) – AUAA • Bexley et al (2011) – Aus. – General • Behn et al (2012) – US – Acct. • Watty (2006) – AUAA • Watty et al (2010) – AUAA • Rainnie et al (2013) – Aus. – General • Freudenberg et al (2014) – Aus. – General	
4.5 Implications for AUAA				**What responsibility does the student have in this process?** • Gross et al (2005) – US. • Laing et al (2016) – Aus. • Abhayawansa et al (2017) – AUAA .
				Issues with students as consumers (for AUAA) • Hil (2015) – Aus. • Laing et al (2016) – Aus. • Ryan et al (2008) – Aus. • Ryan et al (2009) – AUAA
				Requires change and development of new approaches to teaching and assessing – resource implications • Cameron et al (2013) – AUAA

				• Albrecht et al (2000) – US – Acc. • Howieson (2003) – AUAA • Behn et al (2012) – US – Acct. • Guthrie et al (2013) – AUAA • Watty et al (2016) – AUAA • Wright et al (2010) – AUAA
5.0 Research				• The role of research • Idealism v the reality of funding • Is there a culture of research in AUAA? • The reality of publishing for AUAAs
5.1 Introduction				
5.2 AUAA Perception of How Student Views it	Whatever, provided it helps me in my career	**Good research = good teaching** • Myers et al (2006) - US		
5.3 AUAA View	Reasonable expectation of and support for me to research in my area of interest	**Limited time to actually research** • Evans (2010) – AUAA • Hancock et al (2009) – AUAA • Subramanian (2003) – AUAA		

		Limited options restricts range • McGuigan (2015) – AUAA • Chalmers et al (2011) – AUAA • Diamond (2005) – US – Acct. • Gendron et al (2008) – Canada – Acct. • Moya et al (2014) – Spain – Acct. • Watts et al (2015) – AUAA • Leung (2014) – AUAA • Guthrie et al (2014) – AUAA • Sangster (2015) – AUAA • Northcott et al (2010) – AUAA **Good research opportunity increases satisfaction** • Santoro et al (2012) – Aus. – General		
5.4 AUAA Perception of How Uni. Views it	Focus research in areas that maximise funding opportunities	**Research used to exploit income opportunities** • Henkel (2015) – UK – Academic identity • Parker (2010) – AUAA • Pop-Vasileva et al (2013) – AUAA • Moehrle et al (2009) – AAA • Parker et al (2005) – AUAA • Hancock et al (2009) – AUAA • Pop-Vasileva et al (2014) – AUAA • McGuigan (2015) – AUAA • Parker (2012) – AUAA • Leung (2014) - AUAA • Guthrie et al (2015) – AUAA	**Creates issues in relation to quality and range** • McGuigan (2015) – AUAA • Hopwood (2008) – UK – Acct. • Chalmers et al (2011) – AUAA • Gendron (2013) – Canada • Guthrie et al (2013) – AUAA • Parker et al (2005) – AUAA • Leung (2014) – AUAA • Sangster (2015) – AUAA • McCarthy et al (2017) – Aus. – General • Northcott et al (2010) – AUAA • ter Bogt et al (2012) – UK/Neth. – Acc. • Grottke et al (2013) – Germ –	

			Acc.	
			Such pressures negatively impacting on academic • Pop-Vasileva et al (2013) – AUAA • Vesty et al (2016) – AUAA • Norton (2016) – AUAA • Parker et al (2005) – AUAA • Lightbody (2010) – AUAA • Humphrey et al (2015) – UK – Acc. • Aspromourgos (2012) – Aus. – General • Malsch et al (2015) – Can. – Acc.	
		Innovation good for society • Magarey (2011) – AUAA • Northcott et al (2010) – AUAA	**Such research useless to practitioners** • Hancock et al (2015) – AUAA • Moya et al (2014) – Spain – Acct. • Carlin (2011) – AUAA • Guthrie et al (2013) – AUAA • Kaplan (2011) – US – Acct. • Laughlin (2011) – AUAA • Tucker et al (2012) – AUAA • Pop-Vasileva et al (2014) – AUAA • Adler (2012) – NZ – Acc. • Behn et al (2012) – US – Acc. • Wood (2016) – US – Acc. • Guthrie et al (2014) – AUAA	

			Shortage of Accounting PhDs impact research culture • Schneider et al (2012) – US – Acct. • Njoku et al (2010) – Kuwait/Netherlands – Acc • Watty et al (2008) – AUAA • Behn et al (2008) – US – Acc • Heaney et al (2013) – AUAA • Boyle et al (2015) – US – Acc. • Boyle et al (2011) – US – Acc. • De Villiers et al (2010) – Sth Af. – Acc. • Paisey et al (2017) – Scot. – Acc. • Chen (2014) – US/Aus. – Acc. **Teaching-only-positions detract from research culture** • Hancock et al (2015) – AUAA • Rebele et al (2015) – US- Acc. • Probert, B. (2013) – Aus. – General	
5.5 Implications for AUAA				**Impacts on promotion more than anything else** • Chapman et al (2012) – US – Acct. • Almer (2013) – US – Acct. • Lightbody (2010) – AUAA • Pop-Vasileva et al (2013) – AUAA • Santoro et al (2012) – Aus. – General • Chalmers et al (2011) –

				AUAA • Guthrie et al (2013) – AUAA • Hopwood (2008) – UK • Behn et al (2012) – US – Acct. • Martin-Sardesai et al (2016) – Aus. – General • Adler (2012) – NZ – Acc. • Almer et al (2013) – US – Acc. • Bennett et al (2017) – Aus. – General • Fogarty (2009) – US – Acc. • Freudenberg et al (2014) – Aus. – General • Gendron (2008) – Canada – Acc. • Gruber (2014) – UK – General • McGuigan (2015) – AUAA • Parker (2012) – AUAA • Watts et al (2015) – AUAA • Watty (2006) – AUAA • Winter (2009) – Aus. – Mktg. • Dale-Jones et al (2015) – AUAA • Hancock et al (2015) – AUAA • Santoro et al (2012) – Aus. – General • Leung (2014) – AUAA

				• Bernardi et al (2016) – US – Acc. • Duff et al (2017) – UK – Acc. • Sangster (2015) – AUAA • Samkin et al (2014) – AUAA • Chan et al (2012) – AUAA • Probert (2013) – Aus. – General • Probert (2015) – Aus. – General • Chen (2015) – Taiwan – General • Malsch et al (2015) – Can. – Acc. • Grottke et al (2013) – Germ – Acc.
6.0 Workload				• What is reasonable? On what basis? • Impact on recruitment and supply of AUAA
6.1 Introduction	**Lines have blurred over time** • Orrell (2011) – Aus. – General • Coates et al (2010) – Aus. – General • Parker (2011) – AUAA • Bentley et al (2012) – Aus. – General • Bexley et al (2013) – Aus. – General			
6.2	Be available to me 24/7	**I need access to you on my terms**		

AUAA Perception of How Student Views it		• Scutter et al (2011) – Aus. – General		
6.3 AUAA View	Allow me flexibility and autonomy within a balanced and reasonable workload	**Academics feel workloads unmanageable** • Bexley et al (2011) – Aus. – General • Bexley et al (2013) – Aus. – General • Capellatto (2010) – AUAA • Freudenberg et al (2014) – Aus. – General • Leung (2014) – AUAA • Pop-Vasileva et al (2014) – AUAA • Pop-Vasileva et al (2011) – AUAA • Ryan et al (2008) – AUAA • Subramanian (2003) –AUAA • Bradley et al (2008) – Aus. – General • Ekanayake et al (2014) – AUAA • Parker (2005) – AUAA • Parker (2011) – AUAA • Guthrie et al (2014) – AUAA • Probert (2014) – Aus. – General		
6.4 AUAA Perception of How Uni. Views it	Allocated so as to maximise income generation while keeping costs to a minimum	**Greater use of Causal academics** • Hil (2015) – Aus. – General • Nadolny et al (2013) – Aus. – Business • Norton (2016) – Aus. – General • Ryan et al (2013) – Aus. – Business	**Casualisation fraught with issues** • Kimber et al (2015) – Aus. - General • Nadolny et al (2013) – Aus. – Business • Bradley et al (2008) – Aus. – General • Wright et al (2010) – AUAA	

		• Vajoczki et al (2011) – Canada – General • McCarthy et al (2017) – Aus. – General • Bexley et al (2013) – Aus. – General • Lama et al (2015) – Aus. – General • May et al (2013) – Aus. – General **Feel no control over workloads** • Capellatto (2010) – AUAA • Byrne et al (2012) – Ire – Acct.	• Coates et al (2009) – Aus. – General • McCarthy et al (2017) – Aus. - General • Lama et al (2015) – Aus. – General • NTEU (2012) – Aus. – General **Research the cash cow means no room for other things** • Subramanian (2003) – AUAA • Watty et al (2008) – AUAA • Hancock et al (2015) – AUAA • Porter et al (2006) – US – General	
6.5 Implications for AUAA				**Have many demands on time** • Hancock et al (2009) – AUAA • Subramanian (2003) – AUAA • Behn et al (2012) – US – Acct. • Lubbe (2014) – Sth. Af – Acct. • Wright et al (2010) – AUAA • Paisey et al (2017) – Scot. – Acc. **See role as a calling so will tolerate much** • Bellamy (1999) – AUAA • Pop-Vasileva et al (2011) –

				AUAA •
				No one size fits all – flexibility • PWC (2016) – Aus. - General
7.0 Chapter Synthesis	Implications for the AUAA and how influence their Lived Experience			**Incentives (e.g. promotion) modify behaviour** • Moya et al (2014) – Spain – Acc. • Watty et al (2008) – AUAA • ter Bogt et al (2012) – UK/Neth. – Acc.
				AUAA morphing from scholars to employees • Parker (2012) – AUAA • Pop-Vasileva et al (2014) – AUAA • McGuigan (2015) – AUAA • Ryan et al (2009) – AUAA
				Impacting on choice to stay or go • Pop-Vasileva et al (2013) – AUAA • Farrow (2012) – AUAA • Bexley et al (2011) – Aus. – General • Byrne et al (2012) – Ire. – Acc.

				• Pop-Vasileva et al (2011) – AUAA • Watty et al (2008) – AUAA • Aspromourgos (2015) – Aus. – General
				Impact on attractiveness of academia as a career • Bradley et al (2008) – Aus. – General • Pop-Vasileva et al (2013) – AUAA • Farrow (2012) – AUAA • Guthrie et al (2013) – AUAA • Lightbody (2010) – AUAA • Coates et al (2009) – Aus. – General • Behn et al (2012) – US – Acc. • Wright et al (2010) – AUAA • Aspromourgos (2015) – Aus. – General

Appendix 2: Questionnaire Questions

Australian University Accounting Academics

Questionnaire Terms of Reference

Research Problem and Questions

Question:

What is the lived experience of the Australian university accounting academic?

Questions:

1. To compile and reveal the challenges facing the Australian university accounting academic;
2. To uncover and propose what elements of the academic experience the Australian university accounting academic values;
3. To construct what the Australian university accounting academic projects the outlook for the accounting academic profession to be.

Question Type Descriptors:

Type	Question Description
Dem.	Demographic data
Lik.	Likert Scale
M	Multi-choice
Mat.	Matrix Option
O	Open-ended
Rank	Ranking options
Y	Yes/No Choice

QUESTIONNAIRE QUESTION	Type	RQ
A. About You		
1. Is accounting your predominant teaching area??	Y	Dem.
2. Are you predominantly employed in Australia or other?	M	Dem.
3. What is your gender?	M	Dem.
4. What is your age?	M	Dem.
5. Do you currently work FT/PT or Casual?	M	Dem.
6. What type of institution are you predominantly employed at? (University, HE College, TAFE, Other)	M	Dem.
7. What is your current academic position?	M	Dem.

8. What is the highest degree you have obtained?	M	Dem.
9. Please identify the undergraduate study content areas in which you currently each.	M	Dem.
10. Please identify the undergraduate study content areas in which you have previously taught.	M	Dem.
11. How many years have you been teaching in the accounting discipline?	M	Dem.
12. Have you had a promotion during this time?	M	Dem.
13. For each or your promotions, please indicate: the level you held prior to promotion, the level to which you were promoted, and the year of your promotion.	Mat.	Dem.
14. During your employment have you had any of the following additional roles or responsibilities?	M	Dem.
15. How many years industry experience do you have in the area in which you teach?	M	Dem.
16. Are you currently working in a part-time capacity in an industry related to the discipline in which you primarily teach?	Y	Dem.
17. How many years has it been since you worked in the industry?	M	Dem.
18. How long have you been employed at your current university?	M	Dem.
19. Have you worked at more than one university during your academic career?	Y	Dem.
20. Were any of the universities you changed to in a different State?	Y	Dem.
21. Why did you change universities?	M	Dem.
B. Curriculum Issues		
22. Please consider each of the following factors [relating to curriculum] and rate their importance to your primary discipline.	Lik.	1
23. In your opinion, what are the 3 most significant issues facing your discipline?	O	1, 3
24. Please list 3 changes you would like to see in your discipline:	O	3
25. Can you identify 3 key obstacles to implementing these changes?	O	1
C. Learning, Teaching and Generating Academic Knowledge		
26. In your opinion, how many contact hours per week are necessary for fulltime students to reach their full potential in your primary discipline?	M	1
27. In your opinion, how important are the following student skills [attributes]?	Lik.	1
28. Please indicate your level of agreement with each of the following statements about student attitudes.	Lik.	1
29. Do you think students' expectations of teaching have changed over the past 5 years?	Y	1
30. Please list the 3 most significant ways that student expectations of teaching have changed over the past 5 years:	O	1
31. How many assessment tasks do you generally set in a course in one semester?	M	1
32. Has your discipline increased in its use of online environments for administering assessment tasks over the past 5 years?	Y	3
33. Have staff in your discipline increased giving electronic feedback on assessment items over the past 5 years?	Y	3
34. In your typical assessment practice, how important is it to provide the following [assessment-related feedback and options]?	Lik.	1
35. Please identify the most effective methods you use to update your knowledge of teaching practices	Rank	2
36. Please indicate if you use any of the following [assessment option] approaches in your discipline.	Lik	1
37. Does your institution offer an online degree program for your discipline?	Y	3
38. Does your online program run concurrently with your on campus program?	Y	3
39. Does the delivery of virtual team work skills form part of your online program?	Y	3
40. Is student's participation in virtual team work an assessment component in your online program?	Y	1
41. In the future, does your University intend to change the length of the degree program in your discipline?	Y	3
42. Please indicate the length of change.	M	3
43. Please indicate the teaching and learning development in which you have	Mat.	2, 3

participated in 2013 and 2014, and have planned for 2015.		
D. Academic Staff Conditions		
44. In an average week, how many hours do you work to complete your academic responsibilities?	M	1
45. Across a year, how is your academic work broken down into the following activities?	O	1
46. From your current teaching experiences, what are the 3 most significant strengths of your teaching?	O	2
47. From your current teaching experiences, what are the 3 most significant issues affecting the strengths of your teaching?	O	1, 2
48. In the next 5 years, what are the 3 most significant challenges that you expect to encounter in your teaching?	O	1, 3
49. Are there any other issues that have significantly affected your teaching career?	O	1
50. Rank the following areas of need confronting your discipline's teaching practices [resources and opportunities].	Rank	1, 3
51. In your opinion, how important is the accreditation process to maintain standards and set an agenda for future directions?	Lik.	1
52. Please indicate your level of agreement with each of the following statements about accreditation.	Lik.	1
53. Any further overall comments?	O	1, 2, 3

Appendix 3: Interview Questions

Australian University Accounting Academics: The Lived Experience

Questions for Interview Participants (v2)

1. Introductory

a. Welcome

i. Confirm name, title and position [lecturer, senior lecturer, etc.]

ii. Any other responsibilities at University?

b. Ethics

i. Approved by Avondale College HREC

ii. All responses will be anonymous and not identifiable

c. Overview of topic

i. The lived experience of the Australian University Accounting Academic

ii. Follow- up from survey

d. Overview of plan for discussion

i. Simple interview

ii. Feel free to respond as you like

e. Confirmation of understanding and consent

i. You all clear or have any questions?

ii. Understand this will be recorded so can be transcribed and analysed

iii. Confirm you consent given for this

2. Teaching and Learning

a. When identifying challenges to teaching, many respondents in the survey used the terms "student quality" or "quality students". What do you understand by these terms?

b. How do you see this manifested?

3. Students

a. Many participants also noted that student expectations have changed whereby students now identify more as "consumers" than "learners". How have you seen this evidenced?

b. How has your discipline responded to this change?

c. How have your personally responded to this?

4. Industry

a. Of the survey participants 75% have not worked in industry for 5 years or more. What strategies do you use to keep current and connected with industry?

b. What strategies do you know others are using?

c. Are there any institutional strategies to support this?

5. Staff Workload

a. It was obvious from the survey responses that workload and time are major issues for accounting academics. What are the top 3 things that compete for your time to complete all your academic duties?

6. Research

a. In what areas do you see yourself researching during the next 5 years?

b. When research in the discipline of accounting is mentioned, what comes to mind for you? [Emotions, feelings, usefulness, pressure, etc.]

7. **Professional Bodies**

a. How do you see the professional bodies relating to the accounting discipline/academics?

b. The accounting academics are essentially being asked to be advocates for the professional bodies, how well resourced do you feel to do that?

8. Future Change

a. What do you see as the top 3 major changes needed in the discipline/curriculum to improve teaching and learning?

b. What are the 3 main challenges facing individual accounting academics over the next 5 years?

c. What are your thoughts on the potential impending shortage of accounting academics, and entry pathways into accounting academia?

9. Questions

a. Is there anything else you would like to add?

b. Do you have any questions for the researcher?

10. Conclusion

a. Thank participant

b. Do you want to see a copy of transcript prior to analysis?

c. I will advise on progress and hopefully completion.

d. Again – appreciate participation.

Appendix 4: Research Questions, Interview and Survey Connections

INTERVIEW POINT		RP & QUEST.	SURVEY Q
1. Introductory	a. Welcome b. Ethics c. Overview of topic d. Overview of plan for discussion e. Confirmation of understanding and consent		
2. Teaching and Learning	a. When identifying challenges to teaching, many respondents in the survey used the terms "student quality" or "quality students". What do you understand by these terms?	1	23, 30, 47
	b. How do you see this manifested?	1	23, 30, 47
3. Students	a. Many participants also noted that student expectations have changed whereby students now identify more as "consumers" than "learners". How have you seen this evidenced?	1	29, 30, 47, 48
	b. How has your discipline responded to this change?	1	29, 30, 47, 48
	c. How have your personally responded to this?	1	29, 30, 47, 48
4. Industry	a. Of the survey participants 75% have not worked in industry for 5 years or more. What strategies do you use to keep current and connected with industry?	1, 2, 3	15, 16, 17, 24 25, 46
	b. What strategies do you know others are using?	1, 2, 3	15, 16, 17, 24 25, 46

	c. Are there any institutional strategies to support this?	1, 2, 3	15, 16, 17, 24 25, 46
5. Staff Workload	a. It was obvious from the survey responses that workload and time are major issues for accounting academics. What are the top 3 things that compete for time to complete all your academic duties?	1	23, 25, 44, 45 47, 48
6. Research	a. In what areas do you see yourself researching during the next 5 years?	2, 3	24, 48
	b. When thinking about scholarship in the discipline of accounting, what comes to mind? [Emotions, feelings, usefulness, pressure, etc.]	3	24, 25, 48
7. Professional Bodies	a. How do you see the accounting professional bodies relating to the accounting discipline/academics?	1,2	24, 25
	b. How well resourced do you feel from the accounting professional bodies?	1,2	24, 25
8. Future Change	a. What do you see as the top 5 major changes needed in the discipline/curriculum to improve teaching and learning?	3	22, 23, 25, 48 50
	b. What are the 5 main changes facing accounting academics over the next 5 years?	3	24, 47, 48
9. Questions	a. Is there anything else you would like to add?	1, 2, 3	49
	b. Do you have any questions for the researcher?	1, 2, 3	

Appendix 5: Human Research Ethics Application

HREC use only
HREC Register No.:.....
Approved ☐
Not Approved ☐
Returned for modification ☐
Report Due.....
Signed.....

Application for Ethical Clearance of Research Projects Involving Human Participants

Research Project Title:	**Australian University Accounting Academics: The Lived Experience**
Principal Investigator's and HDR Student's Supervisors Name:	**Warrick Long (Principal Investigator)** **Professor Anthony Williams (Principal Supervisor)** **Associate Professor Maria Northcote (Co-Supervisor)**

WHO SHOULD FILL OUT THIS FORM?

This form is for the use of Avondale staff and students who intend to conduct publishable research involving human participants (including access to participants' files, specimens or personal data) and all research where Avondale staff and students are participating as subjects in research projects conducted by external persons or agencies. In the latter case, ethical clearance must be obtained by the external persons or agencies by applying for ethical clearance to Avondale's Human Research Ethics Committee (HREC).

1. Guidelines for completing this form can be obtained by clicking on the hyperlinks in this form and are also available at http://www.avondale.edu.au/research/ethics_approval
2. Students applying for ethical clearance should obtain the prior approval of the Faculty Research Committee or their supervisor. Avondale students do not need to complete this form when they are conducting low risk, research involving human subjects which the student researcher does not intend to publish or report in a thesis. In these cases students first use the Expedited Checker to assess whether or not the proposed project needs to be submitted to the HREC for ethical clearance and if it does not, then apply directly to their Faculty Research Committee for review and ethical clearance using a brief proposal and their completed Expedited Checker. Records of ethical clearances approved by the Faculty Research Committee using the Proposal and Expedited Checker are kept by the Faculty Secretary. An annual report of such approvals is provided to the HREC by the Faculty representative at the December meeting.
3. **EXPEDITED REVIEW**: Applications seeking ethics approval of a low-risk nature, not involving participants under 18-years, having checked 'no' in all boxes of Question D1 of this application, may be referred to the Faculty Research Committee for

completeness and then to the Chair of the Avondale HREC. The Chair will ascertain whether to approve the application or refer to the Avondale HREC for review.

4. Ethical clearance for research involving humans must be obtained in writing before data is collected. Permission for data use will not be given retrospectively.
5. **SUBMIT** *Thirteen* signed copies of the application, as well as an electronic copy, to the Secretary, Avondale College Human Research Ethics Committee by the due date published on the Avondale website at http://www.avondale.edu.au/research/ethics_approval.
6. If you require assistance in interpreting the guidelines please contact the HREC secretary on (02) 4980 2121, or email research.ethics@avondale.edu.au

Note to applicants

- Complete all sections of the form. Incomplete applications and will be returned for completion prior to processing.
- Type concise responses into the box provided on the electronic form. Applications are expected to be of a **high standard**, free from grammatical and/or spelling errors.
- **ACRONYMS**: the first instance of an acronym must be preceded by the name in full-text.
- Include the Avondale College of Higher Education logo on all accompanying letters of information and consent approvals. Write these letters in plain language, free of errors and **include the mandatory 'complaints clause'** as indicated in the sample letter of information.

SECTION A: GENERAL INFORMATION

A1. Investigator details

Principal Investigator

Name: Warrick Long
Qualifications: BBus (Accounting); MA (Leadership & Management); Graduate Diploma Applied in Corporate Governance
Faculty: Education, Business and Science
Contact details: warrick.long@avondale.edu.au ; Ext. 168

Co-Investigator(s)

Name:
Qualifications:
Faculty:
Contact Details:

Student / Associate Investigator(s) (where applicable)

Name:
Qualifications:
Faculty:
Contact details:

A2. Initial, Continuing or Amended Research

Please cross [X] *one of the following:*

(a) New project	X
(b) Continuing project	
(c) Amended project	

A3. Duration of the Research Project

Proposed commencement date: 5 January 2015
Proposed commencement dates for data collection: Questionnaires: 15 February 2015 – 15 March 2015 Interviews: 2 June 2015 – 1 September 2015
Proposed duration of the project; 2 Years
Anticipated completion date: *December 2016*

A4. Funding

Is your research funded by a research funding body? *Please cross* [X] *one of the following*

	YES	X	NO

If **yes**, identify the source, amount and duration of funding. State any potential conflicts of interest

If you intend to seek funding identify the amounts, sources and potential conflicts of interest below.

SECTION B: RESEARCH DESIGN AND PROCEDURES

B1. Formal Title of Research Project

Australian University Accounting Academics: The Lived Experience

B2. Research Question(s) or Hypothesis

What is the lived experience of the Australian university accounting academic?

B3. Brief description of the proposed research in plain language

Australian University Accounting Academics function in a changing university environment (Ryan & Guthrie, 2009), most recently resulting in a landscape often depicted as “corporatized” and epitomized by a focus on

B3. Brief description of the proposed research in plain language

profits (Parker, 2011). Characteristics include larger class sizes, increased academic workloads, a changing research emphasis, and the massification and internationalization of the sector. Aside from this general university environment, additional challenges for accounting academics include alternate pathways into accounting and competing demands on the of the shape accounting curriculum (Hancock et al., 2009). Despite numerous reviews little has changed in tertiary accounting education in response to these changes. Also, a perceived 'research-practice gap' between the academy and industry questions the relevance of accounting research and accounting academics (Guthrie, Evans, & Burritt, 2013). Recent studies show these factors contribute to work related stress, job dissatisfaction and less commitment to the job (Pop-Vasileva, Baird, & Blair, 2013). To date studies have typically had a narrow focus, limiting opportunity for accounting academics to be heard on other issues they may feel important and/or significant. This proposed research intends to survey and interview the accounting academics to give a narrative of their lived experience which can construct meaning to answer the question of what matters to Australian University Accounting Academics.

B4. Research Aims

4. To document the issues facing the Australian university accounting academic;
5. To identify and document what elements of the academic experience the Australian university accounting academic values;
6. To record what the Australian university accounting academic projects the outlook for the accounting academic profession to be.

B5. Research Design

The proposed study will employ both quantitative (Dainty, 2008) and qualitative methods (Creswell, 2013), known as Mixed Methods Research (MMR) (Johnson, Onwuegbuzie, & Turner, 2007). First will be a questionnaire of Australian university accounting academics to gather demographic and descriptive data which is to be used to identify key themes (Nieswiadomy, 2012) for questions in semi-structured interviews with selected academics.

B6. Research Methodology

The online questionnaire will be based on one previously used in an Australian Learning & Teaching Council funded review of construction education in Australian universities (Sher, 2012; Williams, Sher, & Simmons, 2009). Please refer to the attached questionnaire which maps the questions to the research aims.

The questionnaire will give a frame of reference which provides prompts of themes (Nieswiadomy, 2012) to be further explored through elicitation via semi-structured interviews (Bansal & Corley, 2011). Please see the attached terms of reference for the interviews, with example questions mapped to the research aims.

B7. Data Analysis Procedures

The proposed study will apply a phenomenological approach (Finlay, 2013; Van Manen, 1990), looking at the lived experience (Creswell, 2009; Moustakas, 1994) of the Australian university accounting academic. This study proposes to use a constructivist approach within phenomenology to construct rather than create meaning (Crotty,

B7. Data Analysis Procedures

1998) and make sense of the participants lived experience (Creswell, 2009).

Quantitative data from the online questionnaire will be processed and analysed using IBM SPSS Statistics (IBM, 2014), a program designed to automate the statistical analysis of large volumes of data. Various statistical tests (including correlation and regression analysis) will be conducted. The qualitative components will be analysed using QSR NVivo 10.0 (Hutchison, Johnston, & Breckon, 2010; QSR, 2014) to integrate the interview transcripts to find emerging themes and connections.

B8. Benefits of the Research

a) in general

As a result of this study a greater understanding of the Australian university accounting academic (AUAA) in the current academic environment will emerge. This will better inform university administrations and managers about the AUAA and who will then be able to create a suitable working environment for the AUAA, enabling the most effective outcomes. It will also contribute to the dialogue between the AUAA and the accounting profession by facilitating more awareness of the role of the AUAA in the profession and the parameters that govern them, potentially closing some of the gaps between the two groups in research and practice. The study will bring together the issues current practitioners are confronting and document them in a forum that will inform the sector of these issues. This will be the first study of its type for the discipline and would inform practice.

b) Benefits to participants

The study will enable the AUAA to better understand who they are within a constantly changing environment, thus enhancing their lived experience. It will better inform university administrations and managers about the AUAA and who will then be able to create a suitable working environment for the AUAA, enabling the most effective outcomes

B9. Has similar research been conducted?

If so, explain why further research is needed

Similar research has previously been conducted in the area of construction education in Australian universities (Sher, 2012; Williams et al., 2009). This proposed research is in a different discipline and will enable comparisons across disciplines to determine what may be shared and/or unique to each discipline.

B10. Have you sought peer review or critical feedback in the development of this research project?

If so, please describe which stages of the project received feedback and what recommendations were given?

Development of the project has been in conjunction with my supervisors throughout the process.

Prior to confirmation the project was shared with the faculty of the Avondale Business School, who provided constructive feedback on methodology and design.

The project received approval at confirmation on 17 October 2014, with recommendations to be confident of

B10. Have you sought peer review or critical feedback in the development of this research project? If so, please describe which stages of the project received feedback and what recommendations were given?

sample size for interviews, and to consider carefully the depth of statistical analysis of the questionnaire if there is a reasonably high response rate.

SECTION C: DATA COLLECTION PROCEDURES

C1. How will Data be collected?

Questionnaire: The online questionnaire will be constructed using an online survey management system (Survey Monkey, 2014), and a link to the website in February to March of 2015. The questionnaire will remain open for approximately one month.

Interviews: The interviews will be face to face semi-structured interviews which will be recorded via digital voice recording device, and supplemented by the researcher taking notes. The recordings will be transcribed ready for importing into QSR NVivo 10.0 (Hutchison et al., 2010; QSR, 2014) for processing and analysis. I have consulted the National Statement on Ethical Conduct in Human Research 2007 (Updated March 2014) (National Health and Medical Research Council, Australian Research Council, & Australian Vice-Chancellors' Committee, Updated March 2014) and the transcription procedures fit within these.

C2. Where will the data collection procedures take place?

Questionnaire: Subjects will navigate to the questionnaire website and undertake the questionnaire, in an estimated 20 minutes. Survey Monkey will collect and record the data, which will be exported to the Avondale College server.

Interviews: The interviews will be conducted at a location and time convenient to the subjects during June through August of 2015.

C3. Participants

a) Who are the participants?

Participants will be accounting academics at Australian universities.

b) How are the participants selected or invited?

b) How are the participants selected or invited?

Questionnaire: The online questionnaire will be sent to all members of the Accounting and Finance Association of Australian and New Zealand (AFAANZ), the peak body "representing the interests of accounting and finance academics and other persons interested in accounting and finance education and research in Australia and New Zealand" (AFAANZ, 2014, 22 September Retrieved from http://www.afaanz.org/). The 2013 membership was approximately 900 (Wright, 2013) and members will be invited to complete the online questionnaire by following an attached web link. Participation will be voluntary and anonymous. Should the AFAANZ option not be available or practical, then the relevant email addresses will be collected from the publically available contact information for the accounting academics on each applicable Australian University website

Interviews: Interview subjects will be invited to participate following an initial analysis of the online questionnaire to determine key themes to be further explored. Selection will depend on the subject matter raised to ensure the subjects have sufficient understanding and insight to offer. Mason (2010) suggests that there is no one size fits all for sample size, but most commonly 20 – 30 and even suggests that little new comes after 20 or so. It will be a stratified non-random purposive sampling for selecting interviewees – representative of position and experience as noted from the university website data. Participation will be voluntary and responses will remain anonymous and confidential.

c) How will the participants be contacted?

Questionnaire: Directly via email invitation to connect to a website link.

Interviews: Directly via email with an invitation to participate further in the research project via an interview.

d) Are any incentives or rewards offered to the participants?

No

e) Is there any relationship between the participants and the researcher? If yes, please give details.

No

C4. How many participants do you intend to recruit?

Male	Female	Total
Questionnaire: 513	387	900
Interview: 11	9	20

C5. Explain your participant selection/exclusion criteria of question C4

C5. Explain your participant selection/exclusion criteria of question C4

Questionnaire:

- Over 18 years of age
- Employed as an accounting academic
- Full or part-time
- At an Australian university

Interview:

- Over 18 years of age
- Employed as an accounting academic
- Full or part-time
- At an Australian university
- Fits a representative grouping as determined from the questionnaire themes.

C6. Informed Consent

Please attach a copy of the **information letter to the participants**

Please attach a copy of the **consent form** to be used.

If you do not intend to gain informed consent explain why.

Questionnaire: The invitation to participate in the questionnaire will be via an email that contains a web link to the survey. The cover page of the survey will contain the 'Information letter to the participants' which includes a statement to the effect that entering the survey constitutes consent – see the information letter for the questionnaire for wording.

C7. Anonymity and Confidentiality

State below how participants' **anonymity** and/or **confidentiality** will be preserved.

Questionnaire: Via a web link to the questionnaire with no identifying questions

Interviews: Participants names will not be recorded, and will be coded and referred to in the analysis as participant 1, participant 2, etc.

C8. Commonwealth Privacy Legislation

I declare that I have read the **Commonwealth Privacy Legislation** and that my project:

Please cross [x] one of the following:

[ ] *Does require access to or use of data governed by Commonwealth Privacy Legislation*

C8. Commonwealth Privacy Legislation

I declare that I have read the **Commonwealth Privacy Legislation** and that my project:

Please cross [x] one of the following:

_____

OR

X	*Does NOT require access to or use of data governed by Commonwealth Privacy Legislation*

If your project DOES require access to, or use of, data government by Commonwealth Privacy Legislation please give details to justify your usage.

C9. Proposed storage of and access to data.

a) For how long will the data be stored after the conclusion of the project?

The data will be stored for 5 years after the successful completion of my PhD

b) Where will the data be stored and who is responsible for the data's secure storage? (be specific)

Questionnaire: Survey Monkey will initially collect and record the data, which will be exported to the Avondale College server, and stored in a secure password protected site. Backup copies will be held on external data drive in a locked cupboard accessible to the researcher. Interview: The electronic files will be stored in a secure password protected location on the Avondale College file server, with backup copies on an external data drive with any hardcopy material in a locked cupboard accessible to the researcher.

c) How will the data be disposed of?

Following the expiration of the period for retention, any hardcopy data will be destroyed via secure shredding, and electronic data will be erased.

C10. How will the results of the project be disseminated?

Dissemination of the results will be through a PhD thesis, associated publications and conferences.

C11. Additional Approval from other Ethics Committees

a) To which other ethics committee have you or do you intend to submit this proposal?

None.

b) If a decision has been made by one of these committees, what was the decision?

(Please attached documented evidence)

SECTION D: RISK ANALYSIS AND CHECKLIST

D1. Risk Checklist

Does your research involve any of the following?

1. Access to members of the following groups who may be vulnerable or unable to give fully informed consent: *(Please X the relevant box)*	**YES**	**NO**
a) Persons under the age of 18 (e.g., students or children)		X
b) Anyone at risk of criminal or civil liability, damage to financial or social standing or to employability		X
c) Elderly people who may be vulnerable or unable to give fully informed consent		X
d) Welfare recipients who may be vulnerable		X
e) Members of minority groups who may be vulnerable or unable to give fully informed consent		X
f) Anyone who is intellectually, mentally or physically impaired		X
g) Anyone who is a prisoner or ward of the State		X
h) Other (please state)		X

2. Risk of social, mental or physical harm: *(Please X the relevant box)*	**YES**	**NO**
a) Access to confidential data (including student data, patient or client data) without the participant's written consent		X
b) Performance of any acts which might diminish self-esteem or cause embarrassment or distress		X
c) Administration of any substance or agent		X
d) Use of non-treatment or placebo control conditions		X
e) Collection of body tissues or fluid samples		X

2. Risk of social, mental or physical harm: *(Please ✗ the relevant box)*	YES	NO
f) Administration of any stimuli, tasks, investigations or procedures which may be experienced by participants as physically or mentally stressful, painful, noxious, aversive or unpleasant, either during or following research procedures		X
g) Any possibility of cardio-pulmonary difficulties (e.g., asthma, headaches, shortness of breath, chest pains, heart attack)		X
h) Treatments or techniques with unpleasant or harmful side effects		X
i) Contact with electrical supply (e.g. electrical stimulation)		X
j) Use of injections which may result in the transmission of HIV (AIDS) or another disease		X
k) Intended contact with persons of infectious diseases (e.g., measles, hepatitis, TB, whooping cough)		X
l) Other: (please state)		X

3. Possible breaches of State or Commonwealth legislation: *(Please ✗ the relevant box)*	YES	NO
a) Interviews/Focus Groups involving the photographing or audio/video-taping of participants	X	
b) Deception of participants		X
c) Possibility of identifying participant/s, either directly or indirectly, through identifiers or by deduction		X
d) Disclosure of participant's identity to anyone other than the investigators at any stage		X
e) Use of one or more fertilised ova		X
f) DNA "finger-printing" of participants		X
g) Recombinant DNA, ionizing radiation or contact with hazardous illegal or restricted substances (e.g., chemicals, quarantineable materials)		X
h) Other: (please state)		X

4. Secondary use of existing human specimens: *(Please ✗ the relevant box)*	YES	NO
a) Access to human pathology or diagnostic specimens (e.g., blood sera or tissue samples) originally provided to authorities for purposes other than those sought in your research project		X

D2. Risk

Does your project pose: *Please cross ✗ one of the following:*

X	**Minimal Risk**	**or**		**More than minimal risk**

D3. Identify possible risks, ill effects or dangers

There is 100% certainty that all participants will be over 18 years of age. Potential minor discomfort during the interview phase for some participants

D4. Risk Management

State how risks listed above and identified in D1 will be managed to reduce impact on participants.

Researcher will have available the contact details for the relevant university counselling services.

D5. What facilities or arrangements are there for dealing with emergencies?

Mobile phone will be on hand with contact details for emergency services.

SECTION E: RESEARCHER DECLARATION

Applicants for ethical clearance of their research study must declare that their proposal is in keeping with the guidelines published in the National Statement on Ethical Conduct in Human Research (2007) developed jointly by the National Health and Medical Research Council (NH&MRC), the Australian Research Council (ARC), and the Australian Vice-Chancellors; Committee (AVCC) and published by the Australian Government (2007). This document is located at http://www.nhmrc.gov.au/publications/2007_humans/contents.htm.

I declare that:

Place a cross [X] the applicable boxes

YES	NO	
X		• *I have read the* **National Statement on Ethical Conduct in Human Research (2007)** and that *my application complies with this code.*
X		• *The information supplied in this application is correct.*
X		• *I will notify the HREC in advance of any proposed ethically significant variations to my project.*
X		• *Should any necessary changes be made during the course of data gathering to the research instrument, research cohort, research procedures or other aspects of the project, I undertake to notify the HREC at the earliest opportunity.*
X		• *This project adheres to Australian child protection legislation*

I have attached the following documents to this application:

Place a cross [X] the applicable boxes

X	*A full research proposal outlining my proposed research study*
X	*An information letter to participants and information letters where relevant to other persons needing to provide consent (e.g., parents, principals)*
X	*A consent form upon which participants can indicate that they are providing informed consent for their participation in the study*
X	*Data collection instrument(s) (e.g. questionnaire, focus group questions)*

X	*Thirteen signed copies of the application in hard copy format for distribution to HREC members*
X	*The application for ethical clearance and its attachments in electronic format (e.g., disc or email attachment).*

Signature of Principal Investigator  Date 10/11/2014

End of Application

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INFORMATION STATEMENT TO RESEARCH PARTICIPANTS

RESEARCH TITLE:

Australian University Accounting Academics: The Lived Experience

RESEARCHER'S NAME:

Principal Investigator: Warrick Long

Principal Supervisor: Professor Anthony Williams

Co-Supervisor: Associate Professor Maria Northcote

YOUR INVOLVEMENT IN THE PROJECT

You are invited to participate in a research project that will listen to and construct the lived experience of the Australian university accounting academic. As a research participant, you will be asked to complete an online questionnaire

PURPOSE OF THE PROJECT

The purpose of this study is to construct the lived experience of the Australian university accounting academic, and to consider the associated aims of documenting the issues facing the Australian university accounting academic, identifying and documenting what elements of the academic experience the Australian university accounting academic values, and recording what the Australian university accounting academic projects the outlook for the accounting academic profession to be.

PARTICIPATION CRITERIA

Participants for this study will be:

- Over 18 years of age
- Employed as an accounting academic
- Full, part-time, or casual
- At an Australian university

WHAT PARTICIPATION INVOLVES

Participation in the study is voluntary and involves completing an anonymous online questionnaire which gathers some demographic data and your opinion on aspects of being an accounting academic. The questionnaire should take no longer than 20 minutes to complete.

POSSIBLE RISKS OR INCONVENIENCES

We are required to notify you of possible risks and inconveniences should you agree to take part in the research. No risks are foreseen in completing this questionnaire.

BENEFITS

As a result of this study a greater understanding of the Australian university accounting academic (AUAA) in the current academic environment will emerge. This will better inform university administrations and managers about the AUAA and who will then be able to create a suitable working environment for the AUAA, enabling the most effective outcomes. It will also contribute to the dialogue between the AUAA and the accounting profession by facilitating more awareness of the role of the AUAA in the profession and the parameters that govern them, potentially closing some of the gaps between the two groups in research and practice. The study will bring together the issues current practitioners are confronting and document them in a forum that will inform the sector of these issues. This will be the first study of its type for the discipline and would inform practice.

CONFIDENTIALITY AND DISCLOSURE INFORMATION

Data collected from you during the research will remain within the confidence of the researcher. Reports will not identify individual research participants. Data will be kept secure within a locked filing cabinet of the Principal Investigator at Avondale College of Higher Education and stored for five years after completion of the study.

DISSEMINATION OF RESULTS

The results will be disseminated via a PhD thesis, associated publications and conference presentations. Confidentiality of individual participants and organisations will be assured. In any publication, information will be provided in such a way that you cannot be identified.

FREEDOM OF CONSENT

Your participation in this study is voluntary and there is no payment to participants for their participation. By entering and completing the questionnaire you are giving consent for your responses to be included in the study. Please note that you are free to choose not to take part in this research and you may withdraw at any time without providing a reason. Withdrawing will not disadvantage you.

Any questions about the above information can be obtained by contacting Warrick Long at Avondale College of Higher Education, P.O. Box 19, Cooranbong, NSW, 2265. Phone: 02 4980 2168 or email warrick.long@avondale.edu.au

This research project has been approved by the Avondale College Human Research Ethics Committee (HREC). Avondale College of Higher Education requires that all participants are informed that if they have any complaint concerning the manner in which a research project is conducted it may be given to the researcher, or if an independent person is preferred, to the College's HREC Secretary, Avondale College of Higher Education, P.O. Box 19, Cooranbong, NSW, 2265, phone (02) 4980 2121 or fax (02) 4980 2117 or email: research.ethics@avondale.edu.au

Thank you for your assistance.

Yours sincerely,



Warrick long

INFORMATION STATEMENT TO RESEARCH PARTICIPANTS

RESEARCH TITLE:

Australian University Accounting Academics: The Lived Experience

RESEARCHER'S NAME:

Principal Investigator: Warrick Long

Principal Supervisor: Professor Anthony Williams

Co-Supervisor: Associate Professor Maria Northcote

YOUR INVOLVEMENT IN THE PROJECT

You are invited to participate in a research project that will listen to and construct the lived experience of the Australian university accounting academic. As a research participant, you will be asked to be interviewed by the researcher for approximately one hour.

PURPOSE OF THE PROJECT

The purpose of this study is to construct the lived experience of the Australian university accounting academic, and to consider the associated aims of documenting the issues facing the Australian university accounting academic, identifying and documenting what elements of the academic experience the Australian university accounting academic values, and recording what the Australian university accounting academic projects the outlook for the accounting academic profession to be.

PARTICIPATION CRITERIA

Participants for this study will be:

- Over 18 years of age
- Employed as an accounting academic
- Full, part-time or casual
- At an Australian university
- Fits a representative grouping as determined from the questionnaire themes.

WHAT PARTICIPATION INVOLVES

Participation in the study is voluntary and involves being interviewed for approximately one hour to gather views about the lived experience of being an accounting academic. Topics may include what aspects of being an accounting academic you value, what challenges/issues you face and how you see the future for accounting academics.

POSSIBLE RISKS OR INCONVENIENCES

We are required to notify you of possible risks and inconveniences should you agree to take part in the research. No risks are foreseen in participating in this interview.

BENEFITS

As a result of this study a greater understanding of the Australian university accounting academic (AUAA) in the current academic environment will emerge. This will better inform university administrations and managers about the AUAA and who will then be able to create a suitable working environment for the AUAA, enabling the most effective outcomes. It will also contribute to the dialogue between the AUAA and the accounting profession by facilitating more awareness of the role of the AUAA in the profession and the parameters that govern them, potentially closing some of the gaps between the two groups in research and practice. The study will bring together the issues current practitioners are confronting and document them in a forum that will inform the sector of these issues. This will be the first study of its type for the discipline and would inform practice.

CONFIDENTIALITY AND DISCLOSURE INFORMATION

Data collected from you during the research will remain within the confidence of the researcher. Reports will not identify individual research participants. Data will be kept secure within a locked filing cabinet of the Principal Investigator at Avondale College of Higher Education and stored for five years after completion of the study.

DISSEMINATION OF RESULTS

The results will be disseminated via a PhD thesis, associated publications and conference presentations. Confidentiality of individual participants and organisations will be assured. In any publication, information will be provided in such a way that you cannot be identified.

FREEDOM OF CONSENT

Your participation in this study is voluntary and there is no payment to participants for their participation. Please note that you are free to choose not to take part in this research and you may withdraw at any time without providing a reason. Withdrawing will not disadvantage you.

Any questions about the above information can be obtained by contacting Warrick Long at Avondale College of Higher Education, P.O. Box 19, Cooranbong, NSW, 2265. Phone: 02 4980 2168 or email warrick.long@avondale.edu.au

This research project has been approved by the Avondale College Human Research Ethics Committee (HREC). Avondale College of Higher Education requires that all participants are informed that if they have any complaint concerning the manner in which a research project is conducted it may be given to the researcher, or if an independent person is preferred, to the College's HREC Secretary, Avondale College of Higher Education, P.O. Box 19, Cooranbong, NSW, 2265, phone (02) 4980 2121 or fax (02) 4980 2117 or email: research.ethics@avondale.edu.au

Thank you for your assistance.

Yours sincerely,



Warrick long

Research Participant Consent Form

RESEARCH TITLE: Australian University Accounting Academics: The Lived Experience

RESEARCHER:

Principal Investigator: Warrick Long

Principal Supervisor: Professor Anthony Williams

Co-Supervisor: Associate Professor Maria Northcote

I, _____ agree to participate in the above research project and give my consent freely. I have read and understood the information provided in the Information Statement to Research Participants.

I understand that the project will be conducted as described in the Information Statement to Research Participants, a copy of which has been given to me to keep.

I understand I can withdraw from the project at any time and do not have to give any reason for withdrawing.
The procedures required for the project and the time involved have been explained to me. I have had the opportunity to ask questions and have had them answered to my satisfaction.

I consent to being interviewed for approximately one hour to gather views about the lived experience of being an accounting academic.

Print Name:

_____

Signature: _____ Date: _____

Appendix 6: Human Research Ethics Committee Approval

Avondale
COLLEGE OF HIGHER EDUCATION

Human Research Ethics Committee
Telephone: 02 4980 2121
Fax: 02 4980 2117
Email: research.ethics@avondale.edu.au

25 November 2014

Warrick Long
Avondale Business School
Avondale College of Higher Education
PO Box 19
COORANBONG NSW 2265

Dear Warrick,

Thank you for submitting an application for ethics approval for your project *Australian university account academics: a lived experience.*

Your application was deemed to be of a low-risk nature and eligible for expedited review. I am pleased to advise that your project is granted ethics approval for the duration of your project to 31 December 2016, project number [2014:38].

The following additional standard conditions apply:

1. That you notify the committee of any changes to circumstances or research design, which might require a review of the ethics approval.
2. That you provide an annual interim report of your progress to the committee, and a final report once this project is completed. The first report will be due twelve months from the date you commence the research.

We wish you well in this valuable research endeavour.

Sincerely

Roberta Matai
Secretary
Avondale Human Research Ethics Committee

Appendix 7: Human Research Ethics Committee Approval Extension

Avondale
COLLEGE OF HIGHER EDUCATION

Human Research Ethics Committee
Telephone: 02 4980 2121
Fax: 02 4980 2117
Email: research.ethics@avondale.edu.au

29 August 2016

Mr Warrick Long
Avondale College of Higher Education
582 Freemans Drive
COORANBONG NSW 2265

Dear Warrick,

Your request for an extension of your ethics approval has been granted until the 31st of December 2017 to allow you to complete your project.

Project: *Australian University account academics: lived experience* Project Number [2014:38].

These standard conditions continue to apply:

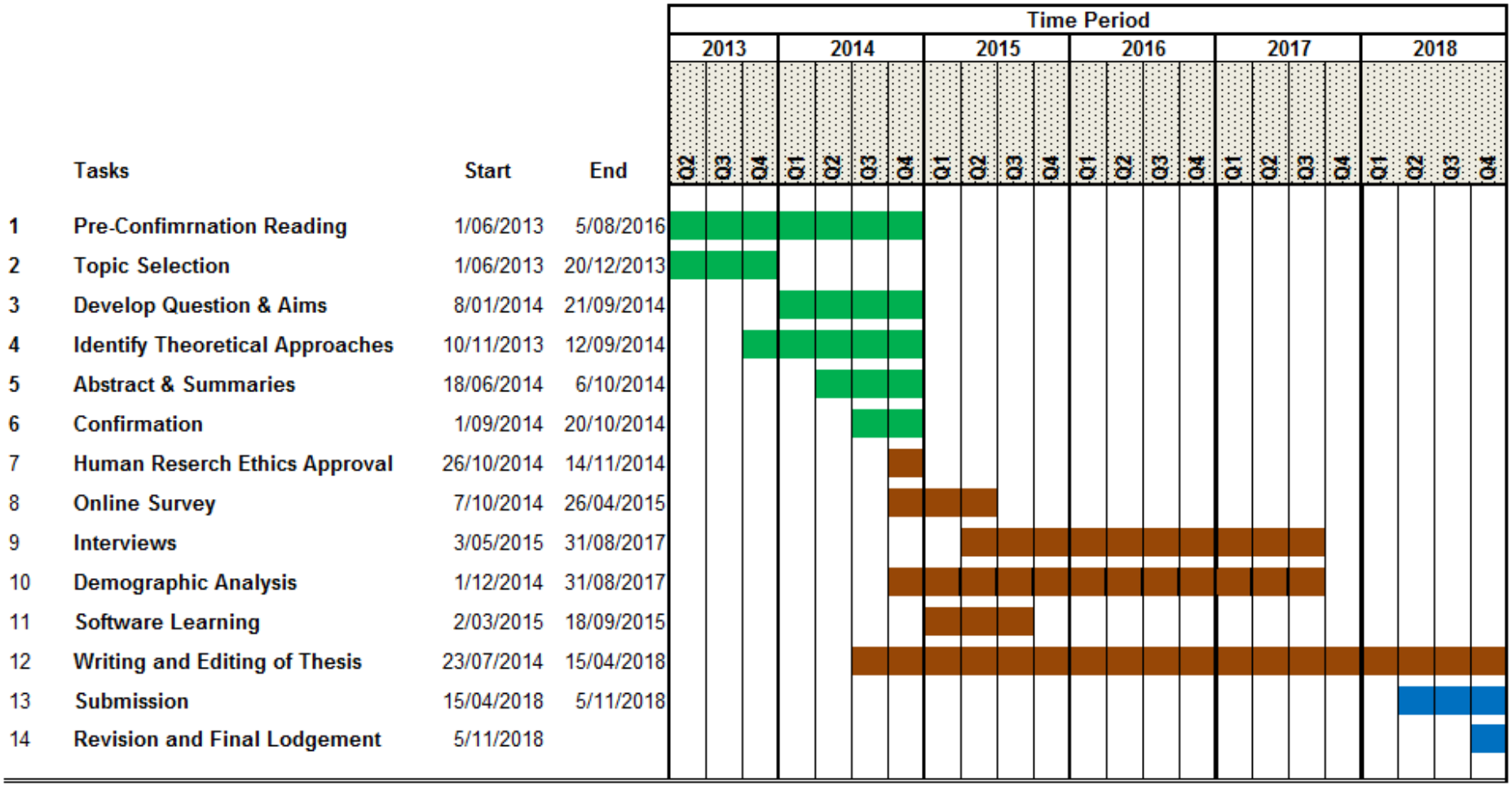
1. That you notify the committee of any changes to circumstances or research design, which might require a review of the ethics approval.
2. That you provide an annual interim report of your progress to the HREC, and a final report once this project is completed. The first report will be due twelve months from the date you commence the research. The report template is available on the Avondale website.

We wish you well as you continue with this valuable research endeavour.

Sincerely

Felicity Sheridan
Secretary
Avondale Human Research Ethics Committee

Appendix 8: Research Process Timeline



	Tasks	Start	End
1	Pre-Confimrnation Reading	1/06/2013	5/08/2016
2	Topic Selection	1/06/2013	20/12/2013
3	Develop Question & Aims	8/01/2014	21/09/2014
4	Identify Theoretical Approaches	10/11/2013	12/09/2014
5	Abstract & Summaries	18/06/2014	6/10/2014
6	Confirmation	1/09/2014	20/10/2014
7	Human Reserch Ethics Approval	26/10/2014	14/11/2014
8	Online Survey	7/10/2014	26/04/2015
9	Interviews	3/05/2015	31/08/2017
10	Demographic Analysis	1/12/2014	31/08/2017
11	Software Learning	2/03/2015	18/09/2015
12	Writing and Editing of Thesis	23/07/2014	15/04/2018
13	Submission	15/04/2018	5/11/2018
14	Revision and Final Lodgement	5/11/2018	

Appendix 9: Sample Transcription Confidentiality Agreement

CONFIDENTIALITY AGREEMENT
Transcription Services

PhD Research Project: Australian University Accounting Academics: The Lived Experience

I, _____, transcriptionist, agree to maintain full confidentiality in regards to any and all digital audio recordings and documentation received from Warrick Long related to his doctoral study on the lived experience of Australian University Accounting Academics. Furthermore, I agree:

1. To hold in strictest confidence the identification of any individual that may be inadvertently revealed during the transcription of digital audio recordings of interviews, or in any associated documents;

2. To not make copies of any digital audio recordings or computerized files of the transcribed interview texts, unless specifically requested to do so by Warrick Long;

3. To store all study-related digital audio recordings and materials in a safe, secure location as long as they are in my possession;

4. To return all digital audio recordings and study-related documents to Warrick Long in a complete and timely manner.

5. To delete all electronic files containing study-related documents from my computer hard drive and any backup devices.

I am aware that I can be held legally liable for any breach of this confidentiality agreement, and for any harm incurred by individuals if I disclose identifiable information contained in the digital audio recordings and/or files to which I will have access.

Transcriber's name (printed) _____

Transcriber's signature _____

Date _____