Is Role Conflict creating the Nocebo effect on Accounting Educators?

Dr Warrick Long[1], Associate Professor Lisa Barnes[1 & 2], Professor Maria Northcote[1] and Professor Tony Williams[3]

1: Avondale University College
2: University of Newcastle (Conjoint)
3: University of Wollongong

Abstract

Opposite to the placebo effect is the nocebo effect (Colagiuri 2019), where negative expectations can create poor results. In this research, workloads of Accounting Educators are reviewed using the Role theory lens to determine if heavy workloads causing role conflict are also causing a negative imbalance in life/work balance (nocebo effect) and overall performance. Like academics in most other disciplines, the Australian University Accounting Educators work in a context that is constantly changing with multiple challenges. Some aspects of their lived experience have been reported elsewhere, but the study reported here aimed to gain an understanding of the Accounting Educators lived experience as a whole, using the lens of role theory. The findings of this study have given a voice to the Accounting Educators and suggest recommendations for how Accounting Educators can adapt to the ever-changing environment of the Australian university system while also finding value and enjoyment in their role. The **TRAC** (**T**eaching, **R**esearch, **A**ccounting Educator Workload, **C**urricula) frame work of expectations was developed to document the various expectations that impact on the role of the Accounting Educator, to prevent the negative expectations that create the nocebo effect so detrimental to Accounting Educators performance. Recommendations from the research suggest that Accounting Educators engage with university administrators to find solutions to re-balance the workload model to turn the nocebo effect around by creating positive expectations of workloads and performance, to attract and retain the Accounting Educators of the future.

Keywords: Accounting Educator, TRAC (Teaching, Research, Workload, Curricula) Framework, Role Theory, Nocebo Effect.

Introduction

The definition of "nocebo" is a "detrimental effect on health produced by psychological or psychosomatic factors such as negative expectations of treatment or prognosis" (Colagiuri, 2019). In this study we look at the Accounting Educator (AE) within the changing context of the Australian higher education sector, and then seek to give a voice to the AE's lived experience through the lens of role theory (Bess & Dee, 2008; Schulz, 2013), and specifically role conflict and the nocebo effect of negative expectations. While there have been a number of significant studies on aspects of the AE experience (Cappelletto, 2010; Evans, Burritt, & Guthrie, 2010; Guthrie, Evans, & Burritt, 2014; Hancock et al., 2009; Howieson et al., 2014; Pop-Vasileva, Baird, & Blair, 2014), this study fills a void that exists by seeking the AEs' understanding of their lived experience as a whole and in particular, within the context of role theory, in the balancing of workload within a landscape of difficult role expectations.

It is important to research the challenges faced by AEs as noted by Behn et al. (2012), "accounting educators are trustees or guardians for the future of the accounting profession" (p. 23), and they further elaborate 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)

Accounting Educators University Environment Challenges

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,
- internationalisation,
- 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, Noonan,

Nugent, & Scales, 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 the point where the education became 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 generally 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, 2009). 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).

This review of the constantly changing Australian academic environment, and its impact on accounting education in the Australian higher education sector provides the context for this study, via the lens of role theory (Bess & Dee, 2008; Gross, Mason, & McEachern, 1958), which notes how the AE 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 strain and conflict, which impacts the lived experience of the AE, and the negative nocebo effect.

The nocebo effect occurs when people are explained possible side effects of a treatment, and as soon as the operation is completed the patient starts to exhibit these symptoms, so effectively "if a patient is worried about a treatment regime, poor results are more likely" (Colagiuri 2019, P.22). The Nocebo effect in AE is when they are already worried about workload and role conflict and you then tell them the workload is <u>possibly</u> heavy and that there is <u>possibly</u> conflict of roles, then the emphasis on the negative means they will more likely exhibit them, that is that the workload is too heavy and has resulted in role conflict.

Role theory

Role theory "examines the dimensions of roles by exploring their effects on organizational members and on the organization as a whole" (Bess & Dee, 2008, p. 246). Role theory has been widely used in psychology in relation to family roles and roles within society (McCarthy & Edwards, 2011), as well as organisational settings (Biddle, 1986; Schuler, 1977). The nocebo effect can create a negative role response, when negative expectations are outlined, and can result in distortions such as role conflict and role ambiguity. A condensed representation of role theory, including the nocebo effect is shown below, based on that of Bess and Dee (2008, p. 196).

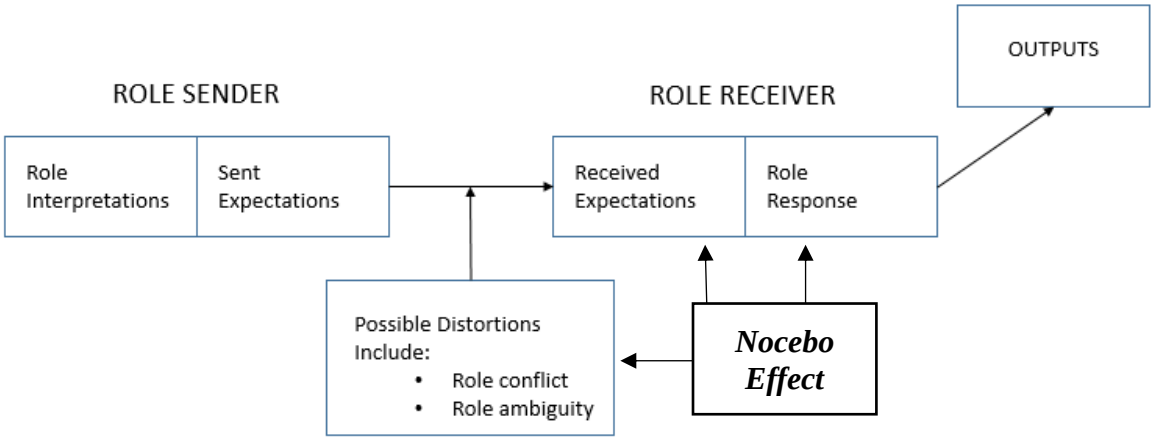


Figure 1: Simplified Representation of Role Theory

Figure 1 illustrates the issue of role conflict, which is where complying with one role would make compliance with others more difficult (Jackson & Schuler, 1985). The figure also notes role ambiguity, which is a lack of role clarity because of a discrepancy between the information about the role, and what is needed for the role (Ivancevich & Donnelly Jr, 1974).

Within role theory and role conflict, role ambiguity can arise from the differences of expectations (nocebo effect) as to what a role should include, either through an incompatibility of expectations (nocebo effect) of the role (role conflict) (Bess & Dee, 2008; Biddle, 1979), or a lack of agreement about how the role is perceived (role ambiguity)

(Miles, 2012; Schuler, 1975). For example, an AE 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, 2008), a perception that could vary significantly from the role of AEs as perceived by other role senders associated with AEs. Such role senders may include university administrators, students, accounting professional bodies, and employers of graduates. All such role expectations are received by AEs, who then interpret them alongside their own conceptions of their role. Role conflict potentially arises where the expectations sent by the various senders may not be compatible with the ideas of AEs (person-role conflict), where two or more opposing roles are sent (inter-sender conflict), where one person sends conflicting roles (intra-series conflict), or where there is an overload of expectations sent (role overload). Fernandez, Ardzjewska, and Haddad (2019) conducted a pilot study of 51 academic leaders in the Australian higher education sector which revealed significant pressures on the work-life of academic leaders, including the lack of clarity with roles and functions.

Whilst the term “nocebo” is not a new term, it has increased exponentially in its use, for example in 1998, Google scholar articles with the term were limited to 90 results with a current google search in 2018 showing approximately 1,600 (Faasse, Holfer, Barnes, Colagiuri & Geers, 2019). Although it is usually limited to clinical tests, the use of the nocebo effect can also be seen in management, where “negative expectations produce adverse outcomes” (Faasse, Holfer, Barnes, Colagiuri & Geers, 2019, p.1). However, Faasse extends this to also include past experiences that can also trigger adverse outcomes as part of the nocebo effect (Faasse, 2019), contributing to role conflict from past experiences and future expectations if they are too onerous.

Role theory, and especially the issue of role conflict, provides a relevant theoretical framework through which to consider the findings of this research, and has been used in other studies involving universities and higher education providers (Bess & Dee, 2008; Gormley & Kennerly, 2010; Schulz, 2013), although not within the accounting discipline or using the lived experience methodology. AEs are subject to a number of expectations sent to them from a number of role senders. These expectations may or may not be compatible

with their own perceptions of the role. Another dimension to this involves the role expectations AEs 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, 2008, p. 270). The increase in university corporatisation 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 organisation and individual, including organisational inefficiencies and loss of job satisfaction and commitment to the organisation (Bess & Dee, 2008; Biddle, 1986; Gormley & Kennerly, 2010) as shown in Figure 2.

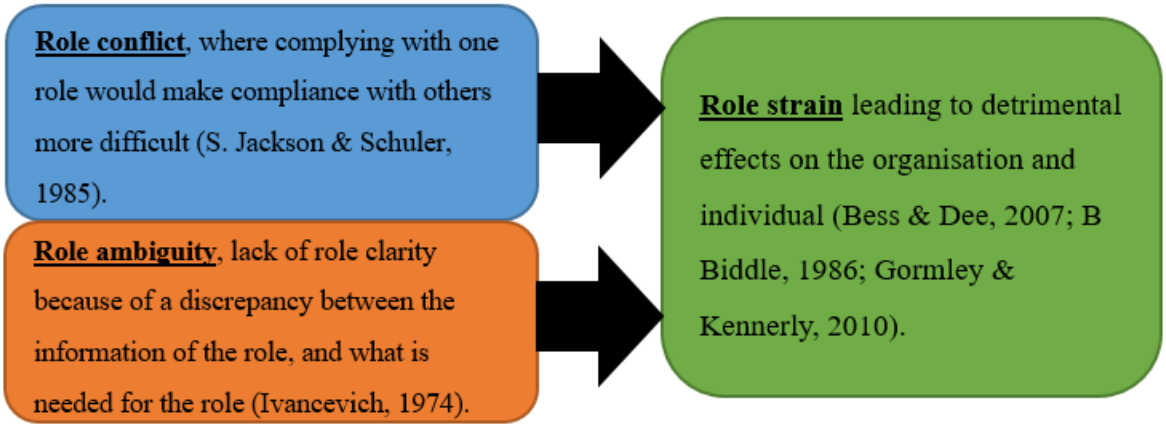


Figure 2: Role Theory in Action

Through the course of the study, the voice of the AEs was heard. The primary goal of this research was to ascertain the lived experience of AEs, through the role theory lens. In order to achieve this goal, the following research question underpinned this study:

> *Accounting Educators, does the lived experience demonstrate role ambiguity and/or role conflict and/or the nocebo effect?*

Methodology

The study reported in this paper used a phenomenological methodological design of lived experience which, in its simplest form in the context of research, 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 Manen (2004, pp. 580-581) expands on this by noting 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 lived experience 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 & Poth, 2017; Crotty, 1998; O'Reilly & Kiyimba, 2015). 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, 2003), knowing more about what it is to be an entrepreneur (Berglund, 2007), or understanding the natural music learning process of children (Green, 2005). The selection of this form of research for this study was important because the lived experience of AEs has not yet been fully explored elsewhere.

In practical terms, this study employed a multi-method approach (Teddlie & Tashakkori, 2003), using multiple qualitative methods, also known as mixed qualitative research (MMQlR) (O'Reilly & Kiyimba, 2015), as depicted in Figure 3, and some supplemental quantitative methods (Dainty, 2008) for descriptive purposes. The study being reported here draws from the previous study by Sher (2012) as a basis for the study of the accounting academics lived experience.

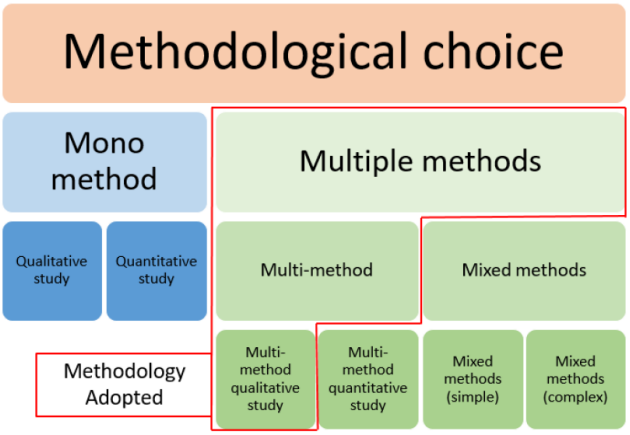


Figure 3: Mixed qualitative research (MMQlR)

The research design model for the study being reported in this paper is illustrated in Figure 4, as adapted from the original mixed methods research model of Ivankova (2004, p. 59). The adapted model uses phases for varied methods of data collection, combining sets of qualitative data, followed by data analysis 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 and are thus epistemologically congruent” (O'Reilly & Kiyimba, 2015, p. 97).

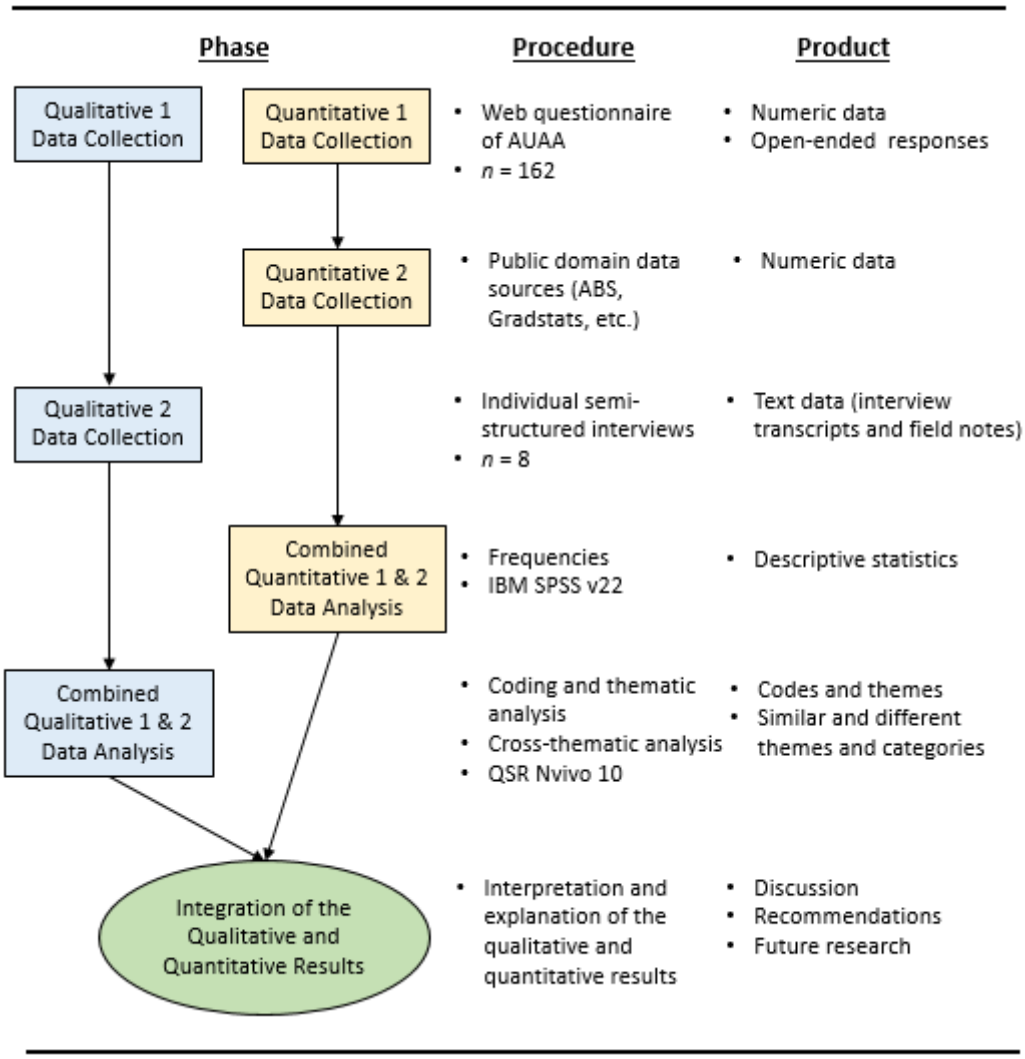


Figure 4: Research Design Model

Data Analysis

The investigation found that, in March 2015, there were 808 full time accounting academics in Australian Universities, of which 20% (162) responded to an invitation to participate in a questionnaire for the inquiry. From this group of AEs, a pool of 42 potential participants were 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.

For the surveys and interviews, role theory assisted in the identification and groups of codes, within the selection of themes. For example, the recognition that role conflict and role ambiguity would create potential role strain was important in assigning a workload theme. The initial list of 887 codes and 12 categories was reviewed in the context of the data and summarised into a variety of themes for initial coding of the data. After this process of coding was completed, the data were analysed again in light of any new codes, and recoded as necessary. A further review then developed three major themes across the data, as shown in Table 1. 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 1: Developed themes

Theme nodes
Theme 1: Student-related Issues
Theme 2: Teaching-related Issues
Theme 3: Research-related Issues

These three themes were then explored in terms of their influence on AEs' perceptions on the institutions, the students and AEs, in light of role theory. The following are some quotes taken from participants on each of the three themes identified.

Theme 1: Student-related Issue Quotes

So I guess in terms of the barriers, the first one would be yeah obviously your student contact, and your actual teaching of that.

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. 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.

Theme 2: Teaching-related Issue Quotes

And university governance so but in my role it's different so I hardly would ever get 40% teaching because the teaching part squeezed a lot more time. It wasn't teaching it was admin of teaching. It was all this co-ordination stuff, and we used to get one teaching hour, so we so say if we had a teaching load of 9 hours of actual, that's not hours of actual face to face hours, that's uh nominal sort of time so I would maybe um I would get one hour for co-ordination and the other eight hours I'd be actually face to face teaching and preparing and marking and all the stuff that goes with it. So one hour of, so you have a three hour class for a post-grad course per week um that bore you two hours lecture and one hour tutorial or whatever it is, that would be your nominal teaching hours but then outside of that you expect to do 50 hours of marking and preparation and admin and so on and if you're co-ordinator you got one hour. I would spend probably 30 hours a week for that one hour of co-ordinate

basically it's the people who are now attracted to become academics become less desirable as a place to work, for me in my career changes it evolved because I was really interested in learning and that's where I sort of kept going but for other people it's got things like the and one of the beautiful parts about it was flexibility you worked, you know as long as you taught when you taught, it's becoming more and more less flexible so therefore you're not getting the perks and, what it's attracting is the person who's got sick of working as an accountant coming in thinking it's going to be a more flexible place, but basically it's what they've done. And they don't, and they're not there for the want to be learning, they're there for other reasons So I suppose I could pick on some recent recruits but basically some of them are there because they're at the child stage so therefore it's easier because of the fact that you only have the teaching so therefore to that extent it's still flexible enough to say well you know I can stay home. You can do this flexible childcare stuff and, and also it seems easier.

Theme 3: Research-Related Issue Quotes

So there's really, that model has sort of eroded itself away and, I find it very difficult to just dedicate time to research because I'm so busy juggling all of the teaching responsibilities that we have. And of course we have the expectations of PhD

students and DBAs and Honours and they all just, seem to take that time away. So teaching, there would be obviously the hardest one. I find administration duties…Take a lot away from me as well. It's sort of like oh, that's just part of services it's all good. But it's more than the percentage that I'm allocated simply because um, I'm the only one there, I'm the only one that looks after the staff and really we don't record every hour of what we do every day, but I know that it takes up more than, you know, than I'm allocated. And of course those two things erode my research, 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.

And that's coz you would get interrupted all the time or on the weekend, you know, spend your Sunday doing it (*research)*and, or it just wouldn't get done and so, and then that would impact on your performance development which you know, if you didn't get your research then you didn't get your promotion and you didn't get your, because it was basically even though they say promotions are on 40% teaching, 40% research everyone knew it was 100%, 99% on research you know so that's very very frustrating coz you knew you couldn't do it and maintain a good job in the other

Lack of full time staff, heavy admin load for coordinators who are trying to maintain a balance between research and teaching but mostly spent in managing and coordinating

Application of Role Theory to AEs

The lived experience of AEs notes that AEs have expectations of both the university and students, and that both the university and the students appear to have expectations of AEs. These expectations and perceived expectations are at times in conflict with AEs. Table 2 below notes some examples of the role conflict in the lived experience of AEs. Role theory provides an appropriate theoretical framework for considering the lived experience of AEs, especially noting the role conflicts that arise from the perceptions of AEs.

Table 2: Examples of role conflict in the lived experience of AEs

How the AE perceives they are viewed by each of the following	Perceived source of role conflict
From the University:	
AE to teach per university defined parameters, for example, having large class sizes	AE feels large classes create excessive workloads
University is preoccupied with research	AE sees teaching relegated to "second-class" activities
AE is required to teach via online/blended delivery modes	AE perceived changes to teaching methods as burdensome
Research is to be published in A or A* journals	AE sees this as limiting their research scope and unnecessarily difficult to achieve
From the Students:	
Students want good marks for only minimal effort	AE believes marks should be earned and awarded on their merits
Students are after an entertaining educational experience	AE does not necessarily feel equipped to provide entertainment
Students want AEs to "spoon-feed" them, rather than they take responsibility for their own learning	AE believes students should take greater responsibility for their learning
Students see themselves as customers and are willing to exert their power as consumers	AE believes students should not enjoy consumer related power

Figure 5 below, which draws from Table 2, and is adapted from Bess and Dee (2008), depicts examples of role senders, their potential sent roles/expectations and the consequences for the AE. The nocebo effect on serves to make perceived roles and expectation higher and almost unattainable with the expectations of employers to perform roles.

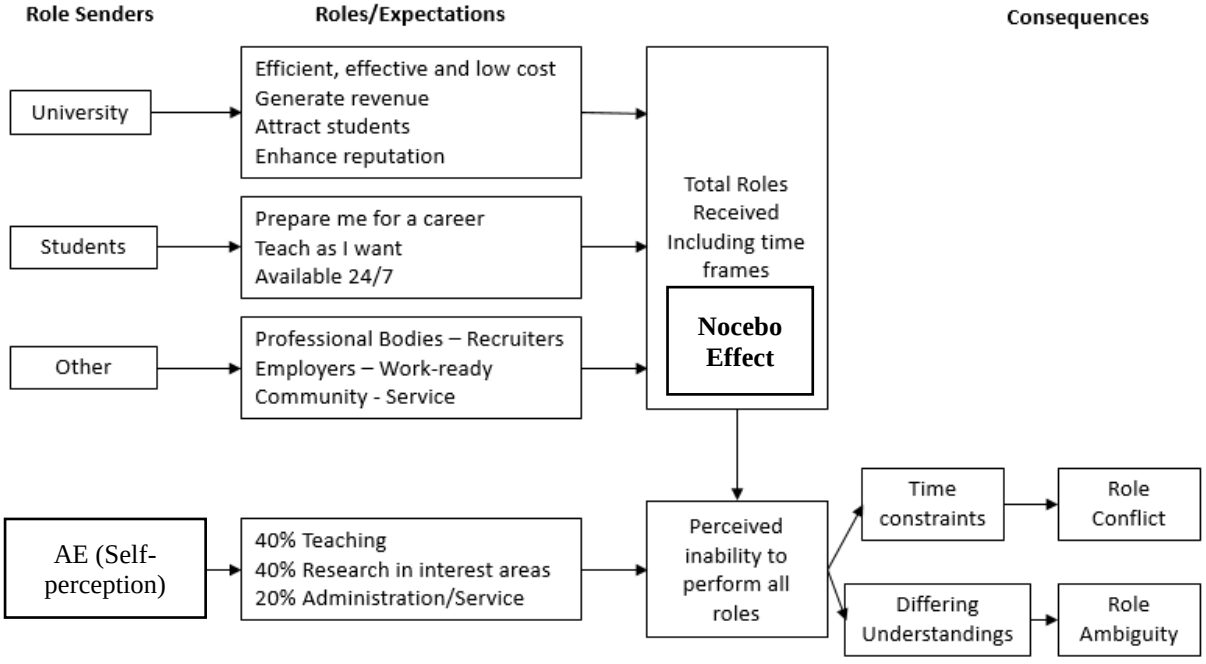


Figure 5: Inter-role Conflict and Ambiguity for the AE

The changing university environment now sees AEs 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). AEs also face difficulties because they are requested to work with multiple groups. For example, they are often asked to recruit for the professional accounting bodies, prepare "work-ready" graduates for employers, and undertake service within their profession and community (Bess & Dee, 2008; Schulz, 2013). Through the theoretical framework of role theory these roles and expectations potentially create role conflict and role ambiguity (Gormley & Kennerly, 2010), which can lead to work overload and increased personal anxiety (Bess & Dee, 2008), lower job satisfaction (Schulz, 2013), and a lower commitment to the organisation (Gormley & Kennerly, 2010). All these impact significantly on the lived experience of the AE.

This study aligns with role theory 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, as described in the lived experience of the accounting academic within this context.

TRAC Framework of AE Perceptions

When considered in the context of role theory, the perceptions of others can contribute to the AE experience of role strain from role conflict and role ambiguity where the perceptions give rise to differing expectations, and these can be positive (placebo effect) or negative (nocebo effect). The discussion of these issues will be related through the issues of **T**eaching, **R**esearch, **A**E Workload and **C**urricula (TRAC) Framework, as detailed in Table 3. This framework is an adaption of Biggs and Tang's (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 differing perspectives of AEs' impact on the research question being considered. It is important to note that this is a lived experience of the AE, and as such these perspectives are that of the AE, and not those of students or university administrators.

Table 3: TRAC Framework of AE Perceptions

	AE's perception of the student:	AE's view:	AE's perception of the university view:
The Purpose of University	Preparation for a career	To develop and impart knowledge	Big business
T *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
R *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 maximize funding opportunities
A *AE Workload*	Be available to me 24/7	Allow me flexibility and autonomy within a balanced and reasonable workload	Allocated so as to maximize income generation while keeping costs to a minimum
C *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

The TRAC Framework demonstrates the views and perceptions of AEs on how students and university administrations viewed a number of key components of AEs lived experience, namely teaching, research, AE workload and accounting curricula. The implications of these views and perceptions were noted, and a series of three recommendations are proposed to assist AEs in making the most of their lived experience.

AEs have viewed universities as places where knowledge has been created and disseminated through research and teaching. However, the environment within which universities operate has undergone significant change, particularly 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 AEs have changed their perception of universities. They now see them instead as big business and, for some AEs, 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.

AEs involved in this study perceived that, for accounting students, the role of AEs and the university is to primarily prepare students for a career in the accounting profession. For the university administration, AEs perceived their role as generating income for the university. There is the potential for AEs 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. When viewing this in the context of role theory, Figure 6 depicts how these differing perceptions create differing expectations by and of the AE. As noted, in some of these roles there is potential confusion about what the role is, which creates role ambiguity for the AE. This tension impacts the lived experience of AEs in shaping the valued experiences, challenges and outlook of AEs.

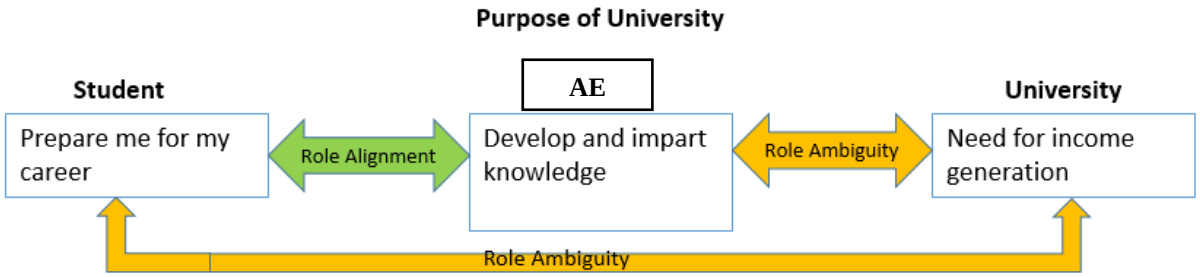


Figure 6: Role Theory and the Perceptions of the Purpose of University

This study revealed that AEs value teaching. Furthermore, the study found that AEs are concerned about students who are not engaged in their leaning. 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. AEs 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. AEs also noted that students wanting an entertaining education experience, referred to as 'Edutainment' by some in the study. While many AEs attributed responsibility for lack of student engagement to the students themselves, other AEs 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 AEs are not always able to connect with students to facilitate that engagement.

The AEs' perceptions of teaching indicate that they value teaching, but they need support for changing and improving their teaching. AEs perceive that accounting students expect to achieve high grades but do not always expect to contribute a high level of effort to their learning, and that university administrations expect teaching to comprise low cost/high volume/high demand programs. There are two main implications for AEs emerging from these perceptions, the first being the encouragement of student consumerism, and the other the need for support and resources. In Figure 7 the different expectations of teaching, as represented by the AE, is noted. The AE 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 incompatibility in these roles.

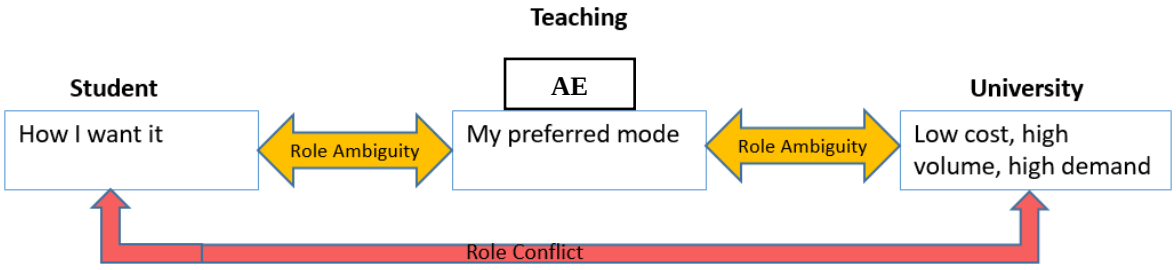


Figure 7: Role Theory and the Perceptions of Teaching

Recommendations

The reality of the Australian higher education sector environment is that it is unlikely to revert to pre-1980s conditions. By understanding the current Australian higher education sector environment, AEs have a context for the direction and decisions undertaken by university administrations. This provides a rationale and understanding for AEs 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, AEs can engage collaboratively with university administrations to seek solutions to challenges faced by AEs, noting that this also requires the university administrations to understand the context of AEs. So to avoid the nocebo effect, administrators need to be realistic with expectations, and work with AEs to create a better work/life balance that creates a positive work environment and not a negative nocebo environment.

Students are familiar with technology-assisted learning strategies in a media-saturated culture. For AEs to connect with such students, they will typically need to use communication channels with which their students are most familiar. By utilising the available tools to do so, such barriers are potentially 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 online videos (e.g., YouTube, 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 AEs 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 the course material, something AEs have stated they want, as identified in this study. Again administrators need to be open and honest about work commitments and roles, and adjust the work/life balance to again avoid the nocebo effect of current unattainable workload models in academia.

In order to ensure AEs continue to find value and enjoyment in their role of teaching, it is recommended that:

Recommendation 1: AEs 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.

Recommendation 2: AEs 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: AEs demonstrably share their passion for accounting with students. The most critical element of an accounting students' classroom experience is

the attitude and passion of AEs (Russell, Kulesza, Albrecht, & Sack, 2000), and that where accounting students have a positive experience, they will engage more (Jackling & Calero, 2006). Where students have a positive experience with AEs and their teaching, they are more likely to engage in learning. The attitude and passion of AEs is a critical element in the classroom experience of students. As such, AEs 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.

Conclusion

While other studies have reported AEs' views about most of the issues raised in this study, no other study has articulated how AEs perceive how the students and university administrations view these same issues, and then compared them to the AEs' views, particularly in the lens of role theory and the nocebo effect. This inquiry and subsequent report is therefore unique in combining these into the one investigation and detailing, as a whole, the lived experiences of AEs. The consideration of these expectations in the context of role theory has also provided a unique contribution to the literature on role theory, which has not yet been explored in conjunction with either the accounting discipline at Australian universities, or the lived experience methodology.

The contention of this study is that the lived experience of AEs is one in which the environment within which AEs function is undergoing constant change. These changes challenge the traditional perception of a university accounting academic, which can cause role conflict and/or role ambiguity for those AEs 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) and can lead to the negative nocebo effect. Where this perception is not in conflict with the changing requirements of AEs role, there is enjoyment and satisfaction. The goal should be to reduce role strain and move beyond survival to a place of enjoyment and feeling valued.

Limitations

The findings of this study are limited to the Australian university accounting academic, and their perspectives as reported by them. The findings of the study do not claim to represent the perspectives of either students or university administrators, who were not involved in the study.

Future Research

This study has focussed on the views of AEs about a number of issues, and the AE's perspective of how they construe the accounting students' and university administrations' views 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 AEs views would be a valuable contribution. It would build on this study and provide a platform for considering why the AEs perspective may differ from what is actually the case. An example of such an issue would be the accounting students' view of the AEs research activities. 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.

Final comment and application for change however, belongs to the Accounting Educator:

"I'm constantly looking after staff, staffing issues, arranging staff events and those sorts of things. Even though it gets recognized in my role, it doesn't really get recognized in terms of this workload model".

References

Australian Council for Educational Research. (2013). Student visa numbers signal a return to growth. *Research Developments (31 January).* Retrieved from http://rd.acer.edu.au/article/student-visa-numbers-signal-a-return-to-growth

Behn, B., Ezzell, W., Murphy, L., Rayburn, J., Stith, M., & Strawser, J. (2012). The Pathways Commission: Charting a national strategy for the next generation of accountants. Retrieved from http://commons.AEahq.org/posts/a3470e7ffa

Berglund, H. (2007). Researching entrepreneurship as lived experience. In *Handbook of qualitative research methods in entrepreneurship* (pp. 75-93). Cheltenham, MA: Edward Elgar.

Bess, J. L., & Dee, J. R. (2008). *Understanding college and university organization: Dynamics of the system* (Vol. 1). Sterling, VA: Stylus Publishing.

Biddle, B. J. (1979). *Role theory: Expectations, identities, and behaviors*. New York: Academic Press.

Biddle, B. J. (1986). Recent developments in role theory. *Annual review of sociology, 12*(1), 67-92.
Biggs, J., & Tang, C. (2007). *Teaching for quality learning at university : What the student does* (3rd ed.). Maidenhead, England: McGraw-Hill.
Boylorn, R. M. (2008). Lived experience. In L. M. Given (Ed.), *The Sage Encyclopedia of Qualitative Research Methods* (Vol. 9, pp. 490-491). Thousand Oaks, CA: SAGE.
Bradley, D., Noonan, P., Nugent, H., & Scales, B. (2008). *Review of Australian higher education: Final report*. Canberra, ACT: Department of Education, Employment and Workplace Relations.
Bridgman, T. (2005). *Theorising organizational identity: The contribution of Laclau and Mouffe*. Paper presented at the Sub-theme 30: The Unfolding of Organization Identity at 21st EGOS Colloquium, Freie Universitat Berlin.
Cappelletto, G. (2010). *Challenges facing accounting education in Australia*. Paper presented at the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Christchurch, New Zealand.
Christopher, J. (2012). Tension between the corporate and collegial cultures of Australian public universities: The current status. *Critical Perspectives on Accounting, 23*(7-8), 556-571.
Colagiuri,B., (2019) "Beyond Belief" Editors Dodd,G and Leach, K., SAM, Sydney Alumni Magazine, Issue10.
Creswell, J. W., & Poth, C. N. (2017). *Qualitative inquiry and research design: Choosing among five approaches* (3rd Ed.). Thousand Oaks, CA: SAGE publications.
Crotty, M. (1998). *The foundations of social research: Meaning and perspective in the research process*. St Leonards, Australia: Allen & Unwin.
Dainty, A. (2008). Methodological pluralism in construction management research. *Advanced research methods in the built environment, 1*, 1-13.
Evans, E., Burritt, R., & Guthrie, J. (Eds.). (2010). *Accounting education at a crossroad in 2010*. Sydney, Australia: Centre of Accounting, Governance and Sustainability/Institute of Chartered Accountants in Australia.
Faasse,K., Helfer,S., Barnes,K., Colagiuri,B., Geers,A., (2019) Experimental Assessment of Noceboa effects and nocebo side effects: definitions, study design, and implications for psychiatry and Beyond, *frontiers in Psychoiatry,* Vol 10, Article 396
Faasse,K., (2019) "Nocebo effects in health psychology, *Australian Psychology,* 1-13 doi:10.1111/ap.12392
Fernandez, J., Ardzejewska, K., & Haddad, A. (2019). Higher Education Private Provider Quality Network (HEPP-QN) Academic Leadership Statement. Statement presented at the HEPP-QN Online Forum. In. Cooranbong, Australia: Avondale College of Higher Education.
Gormley, D. K., & Kennerly, S. (2010). Influence of work role and perceptions of climate on faculty organizational commitment. *Journal of Professional Nursing, 26*(2), 108-115.
Gosling, T. (2003). *Promoting health and wellness in Australian church communities: The parish nurses' lived experience (Master of Nursing).* Avondale College of Higher Education, Cooranbong, Australia.
Green, L. (2005). The music curriculum as lived experience: Children's “natural” music-learning processes. *Music Educators Journal, 91*(4), 27-32.
Gross, N., Mason, W. S., & McEachern, A. (1958). Explorations in Role Analysis. In. New York: John Wiley and Sons.
Guthrie, J., Evans, E., & Burritt, R. (2014). Australian accounting academics: Challenges and possibilities. *Meditari Accountancy Research, 22*(1), 20-37.
Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2009). Accounting for the future: More than numbers. In: Australian Teaching and Learning Council.
Howieson, B., Hancock, P., Segal, N., Kavanagh, M., Tempone, I., & Kent, J. (2014). Who should teach what? Australian perceptions of the roles of universities and practice in the education of professional accountants. *Journal of Accounting Education, 32*(3), 259-275.
Ivancevich, J. M., & Donnelly Jr, J. H. (1974). A study of role clarity and need for clarity for three occupational groups. *Academy of Management Journal, 17*(1), 28-36.
Ivankova, N. V. (2004). *Students' persistence in the University of Nebraska -Lincoln Distributed Doctoral Program in Educational Leadership in Higher Education: A mixed methods study. (PhD.).* The University of Nebraska - Lincoln,
Jackling, B., & Calero, C. (2006). Influences on undergraduate students' intentions to become qualified accountants: Evidence from Australia. *Accounting Education, 15*(4), 419-438. doi:https://doi.org/10.1080/09639280601011115
Lindseth, A., & Norberg, A. (2004). A phenomenological hermeneutical method for researching lived experience. *Scandinavian journal of caring sciences, 18*(2), 145-153.
Marginson, S., & Considine, M. (2000). *The enterprise university: Power, governance and reinvention in Australia*. Victoria: Cambridge University Press.
McCarthy, J. R., & Edwards, R. (2011). Role theory. *SAGE Key Concepts series: Key Concepts in Family Studies.* Retrieved from

http://databases.avondale.edu.au/login?url=https://search.credoreference.com/content/entry/sageukfs/role_theory/0?institutionId=6415
Miles, J. A. (2012). *Management and organization theory: A Jossey-Bass reader* (Vol. 9): John Wiley & Sons.
O'Reilly, M., & Kiyimba, N. (2015). *Advanced qualitative research: A guide to using theory*. London, UK and Thousand Oaks, CA: Sage.
Parker, L. D. (2011). University corporatisation: Driving redefinition. *Critical Perspectives on Accounting, 22*(4), 434-450.
Parker, L. D., & Guthrie, J. (2010). Business schools in an age of globalization. *Accounting, Auditing & Accountability Journal, 23*(1), 5-13. doi:10.1108/09513571011010583
Pop-Vasileva, A., Baird, K., & Blair, B. (2014). The work-related attitudes of Australian accounting academics. *Accounting Education, 23*(1), 1-21.
Productivity Commission. (2015). International education services. Retrieved from https://www.pc.gov.au/research/completed/international-education/international-education.pdf
Rainnie, A., Goods, C., Bahn, S., & Burgess, J. (2013). The challenges of working in Australian academia: An introduction. *Labour & Industry: a journal of the social and economic relations of work, 23*(3), 191-199.
Russell, K. A., Kulesza, C., Albrecht, W. S., & Sack, R. J. (2000). Charting the course through a perilous future. *Management Accounting Quarterly, 2*(1), 4-11.
Ryan, S. (2012). Academic zombies: A failure of resistance or a means of survival? *Australian Universities' Review, The, 54*(2), 3.
Ryan, S., & Guthrie, J. (2009). Collegial entrepreneurialism: Australian graduate schools of business. *Public Management Review, 11*(3), 317-344.
Schuler, R. S. (1975). Role perceptions, satisfaction, and performance: A partial reconciliation. *Journal of Applied Psychology, 60*(6), 683.
Schuler, R. S. (1977). Role perceptions, satisfaction and performance moderated by organization level and participation in decision making. *Academy of Management Journal, 20*(1), 159-165.
Schulz, J. (2013). The impact of role conflict, role ambiguity and organizational climate on the job satisfaction of academic staff in research-intensive universities in the UK. *Higher Education Research & Development, 32*(3), 464-478. doi:10.1080/07294360.2012.680209
Scown, A. D. L. (2003). *On being an academic: A study of lived experience (PhD_*. University of Melbourne,
Sher, W. (2012). *Tertiary construction management education: The lived experience of academic staff in Australia (PhD).* Univeristy of Newcastle, Retrieved from http://hdl.handle.net/1959.13/935763
Teddlie, C., & Tashakkori, A. (2003). Major issues and controversies in the use of mixed methods in the social and behavioural sciences. In A. Tashakkori & C. Teddlie (Eds.), *Handbook of mixed methods in social and behavioral research* (pp. 3-50). Thousand Oaks, CA: SAGE.
Van Manen, M. (2004). Lived experience. In M. Lewis-Beck, A. Bryman, & T. F. Lioa (Eds.), *The SAGE Encyclopedia of Social Science Research Methods*.