

ACCOUNTING ACADEMIC WORKLOADS IN THE HIGHER EDUCATION SECTOR: BALANCING WORKLOAD CREEP TO AVOID DEPRECIATION

ABSTRACT

Accounting Academics according to the literature are subject to external influences such as preparing graduates for future workplaces, bridging the gap between industry and academia and development of pathways to becoming professional accountants for their student cohort. Add to this the internal influences of delivery methods for student engagement, work integrated learning and casualisation of the workforce, the accounting academic is at capacity in terms of how these influences impact on workload. Using the “lived experience”, this research delves further into the academic themselves to find that they categorise their workload into four themes of Teaching, Research, Accounting academic administration and development of Curricula, deemed the TRAC Framework for this study. Using this workload TRAC framework, accounting academics identified five factors they believe will influence their future roles. These include growth in international students, that student success will be a shared responsibility, that student engagement will be critical, that curricula design will involve stakeholder input and that expectations around research will change. These additional impact factors when added to the already at capacity workload model for accounting academics, will create a type of workload creep. The workload impact factor (WIF) model is created for this research to demonstrate just how these additional factors will be absorbed by accounting academics, ballooning their workload. This workload creep can be described as an increase in academic wear and tear, almost like depreciation on capital assets, a recognition of a diminution in economic benefit or value. Accounting academics must be careful to balance their future workload so as to not become commercially obsolete.

Keywords: Workload Creep, TRAC Model Framework, WIF Model, Depreciation, Accounting Academic, Academic Workload

INTRODUCTION

The literature shows both external and internal influences are challenging how Accounting Academics (AA) teach at the higher education level (Steenkamp & Roberts, 2018).

Amongst the many challenges facing accounting academics in maintaining relevance, six stand out amongst the literature, being divided into external influences, (graduate attributes, industry-academia gap, alternate pathways) and internal influences, (delivery methods, work integrated learning (WIL), and the casualisation of the workforce). This research uses the lived experience to find out what the impacts of these influences are on the workload of the accounting academic, and what they perceive the future outlook for their profession to be.

EXTERNAL INFLUENCES IN ACCOUNTING TEACHING

Graduate attributes for accounting students is a challenge for accounting academics.

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). 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, Jackling, & Gut, 2006; Jackling & Calero, 2006; Jackling & de Lange, 2009). 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 (Cappellatto, 2010). 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). Knowing what graduate attributes are required is a challenge for the accounting academics, as they risk becoming irrelevant in the event of accounting graduates not acquiring the requisite graduate attributes needed by a diverse range of stakeholders.

Another 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, Evans, & Guthrie, 2010; Guthrie, Burritt, & Evans, 2011; Kavanagh & Drennan, 2007). 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., 2012, 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). They further note 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 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., 2012), 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., 2012, 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., 2012).

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), including developing alliances between academics and practitioners, as identified by both Burritt et al. (2010) and Kaplan (1989). 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., 2012) 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.

The final issue involves the development of alternate pathways to becoming a professional accountant, which do not involve the university accounting academic. Private higher education providers, 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 broad social and intellectual contributions" (Ryan, 2010, p. 25) as is characterised by the universities. 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 announced that from 2010 CPAA, and the ICAA from 2012, would change their admission criteria to allow entrance with a non-accounting degree. 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, 2012; 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). 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. In a global business environment, these professional bodies have created another pathway into professional accounting.

INTERNAL INFLUENCES IN ACCOUNTING TEACHING

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, Kavanagh, & Hartle, 2011, pp. 7,16). The issue of how accounting academics teach 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.

Accounting educators perceive that university administrations fail to appropriately recognise and reward teaching (Bexley, James, & Arkoudis, 2011) and give priority to research over teaching (Behn et al., 2012), which may not provide incentives for accounting academics to invest significantly in developing adaptive or flexible teaching. Howieson mused whether requesting changes to teaching may be perceived by accounting academics as "...threatening

a change to their underlying knowledge/research base and interests” (Howieson, 2003, p. 94). Yet the need is for accounting academics 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., 2012, 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, Noonan, Nugent, & Scales, 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” (Guthrie, Burritt, & Evans, 2013, p. 19). This ‘new era’ brings with it a number of opportunities that, according to 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 accounting academic 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). Accounting 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 being taught (Gamage & Mininberg, 2003).

There is also apprehension that accounting students will not develop all the graduate capabilities in a purely online context (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. (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, 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. (p. 90)

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, "...internship, co-operative education, experiential learning and action learning" (Leong & Kavanagh, 2013). 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. (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; 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, Brimble, &

Cameron, 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; Jackson, 2013; Paisey & Paisey, 2010).

Other stakeholders to also benefit from WIL include accounting employers/practitioners 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), and whose interests, views, and objectives were paramount and would most influence the design of accounting curricula. 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.

That is, there has been a substantial increase in the number of casual academics employed within universities is the third internal influence accounting academics face. 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, & Meek, 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 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.

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, Burgess, Connell, & Groen, 2013; Steenkamp & Roberts, 2017). The risk to quality was noted by Coates 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).

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 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). AUAAAs experience similar workload pressures from the increased casualisation in the accounting departments, as noted by Cappellatto (2010) and Wright and Chalmers (2010).

Based on the literature review, the following spheres of influence have been developed demonstrating the external and internal influences on Accounting Academics.

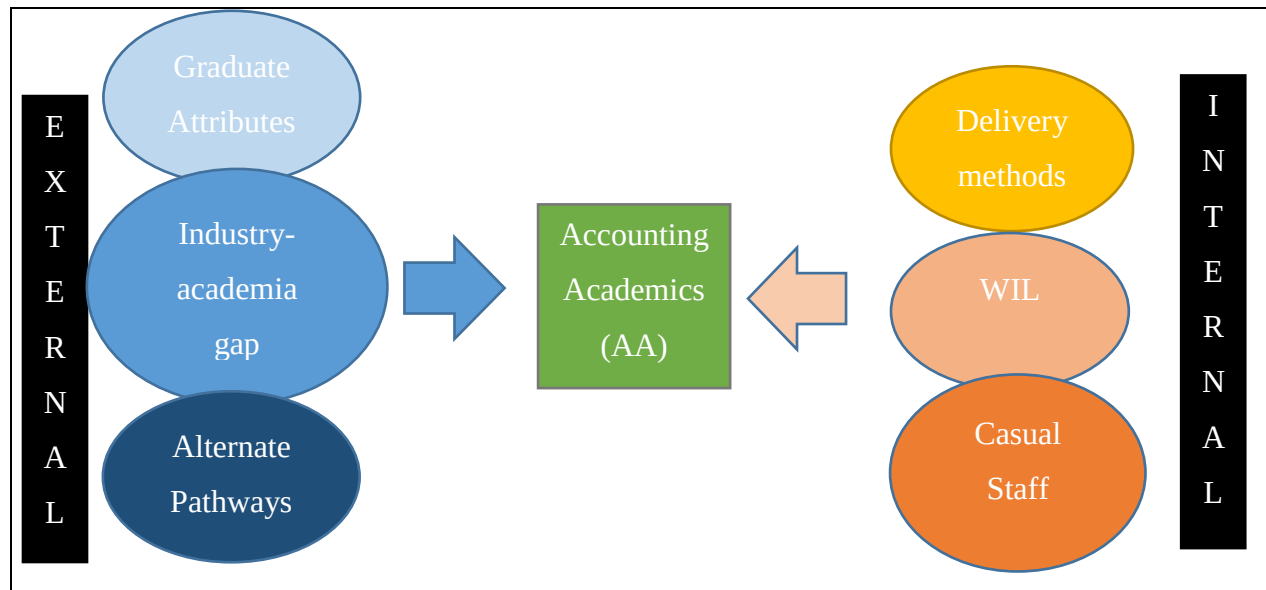


Figure 1: Spheres of influence

Based on these current internal and external influences, this study will then investigate what accounting academics perceive to be the future outlook for teaching of accounting by asking the following Research Question: *How does the accounting academic(AA) perceive the outlook for teaching of accounting and its impact (if any) on Workload?*

METHODOLOGY: 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, and 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). This study is important as the lived experience of accounting academics has not yet been fully explored elsewhere.

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

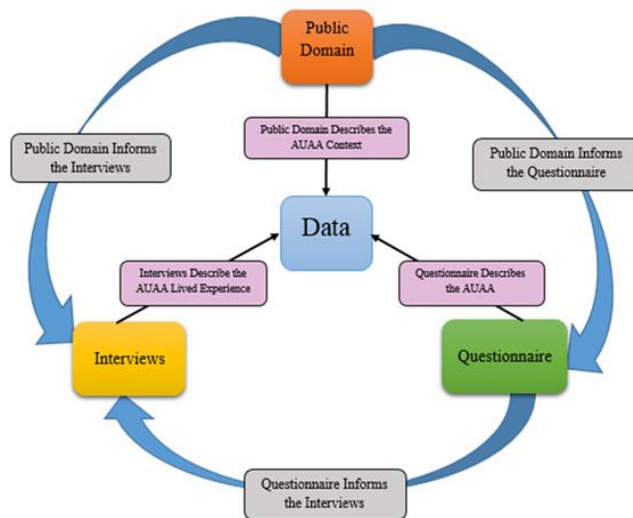


Figure 2: Sources and connections of data collection

DATA ANALYSIS

Invitations to an online questionnaire were sent to 808 accounting academics who were listed on the university websites as being accounting educators, of which 162 useable responses were received. These responses were followed up with semi-structured interviews of a smaller group of 8 Australian academics from five different Australian universities to further explore key issues raised in the questionnaire. Demographics from the interviews are shown in Tables 1 and 2.

Table 1: Participant Characteristics

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

Table.2: 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

Four themes emerged in the data collection process of Teaching, Research, Workload and Curricula. Each of these will now be analysed.

THEME 1: TEACHING-RELATED WORKLOAD FACTORS

The first of the teaching-related workload factors that came to light during the data analysis are those activities that involve the administration of teaching, and include activities such as compliance, class preparation, and developing new materials. The accounting academics (AA) described this as being “overburdened with administration” (Q47), and “...we’ve got too many other demands on our time around teaching-related sort of activities” (AA 2). 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 accounting academics 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

AA(1) 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 accounting academics in the study as an issue in their teaching workload, a greater number of accounting academics 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 AA(4), 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, AA(5) summed up the feeling of the Accounting academics regarding such administration, when they noted, “I don’t think the administration around teaching is acknowledged enough”.

The final issue within the teaching-related theme reported by the accounting academics 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% indicating staff have increased their use of electronic feedback for assessments (Q33), the pressure for online development is real for the accounting academics in the study. In responding to five of the questions in the questionnaire the accounting academics 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 accounting academics 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 accounting academics 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 accounting academics was that online/blended learning delivery requires more resources, most significantly the time of accounting academics. To meet this demand requires accounting academics 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)

The accounting academics noted that online/blended learning approaches are increasing and with this comes the need to develop different/additional teaching materials. The lack of support, training and resources available to the accounting academics for what they perceive to be the inevitable transition to the online environment is of concern to them.

THEME 2: RESEARCH RELATED WORKLOAD FACTORS

The second identified workload factor external to teaching that impacts on the accounting academics teaching is the requirement for research. The participants in the study noted the tension 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 accounting academics 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 accounting academics 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).

THEME 3: ADMINISTRATION WORKLOAD FACTORS

In the context of this research, administration refers to the “paperwork” and compliance requirements of accounting academics associated with their role. It does not refer to the administration of their teaching (e.g., marking and preparing classes). The accounting academics 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 AA(8),

- ✦ 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 accounting academics keenly felt as a pressure point on their teaching component within their workload. AA(1) 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 recognized in my role, it doesn’t really get recognized in terms of this workload model.

The increased role of administrative work required of accounting academics is perceived by the academics 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 AA(4), a senior lecturer:

- ☛ 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 reported here and noted above, the accounting academics see it as growing and putting pressure on the time available for teaching.

The accounting academics 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 accounting academics ("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 accounting academics in the study is 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 is perceived as being very difficult to maintain, as illustrated in 2 and noted by AA(2) 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".

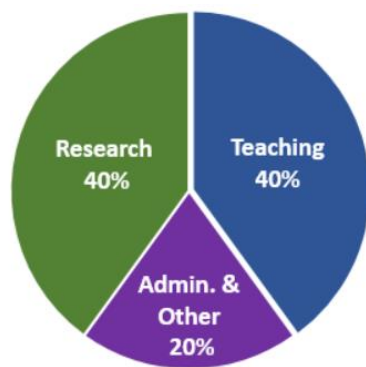


Figure 3: Traditional Lecturer/Senior Lecturer Academic Workload Components

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 3 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:

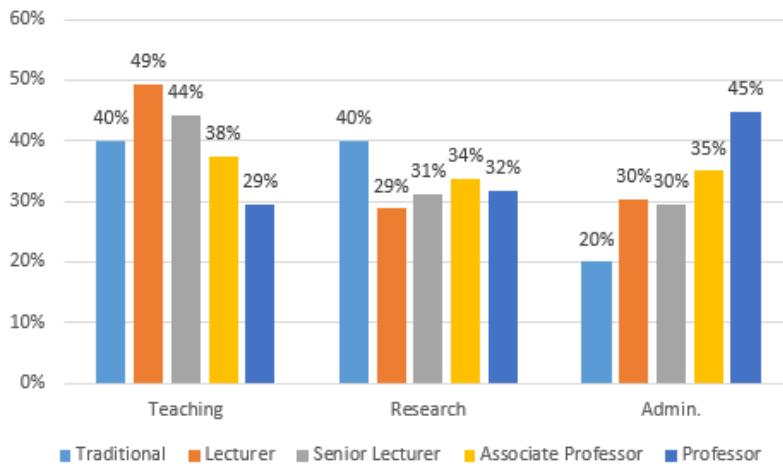


Figure 4: Accounting Academic Reported Work Components

THEME 4: CURRICULA RELATED WORKLOAD FACTORS

The accounting academics 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 accounting academics, employers, students and the accreditation processes of universities and the accounting professional bodies. Three major potential changes to the accounting curricula that the accounting academics 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.

The accounting academics, 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 Accounting academics 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 accounting academics 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 skills they perceive will enhance their employability.

The accounting academics 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 accounting academics who indicated a criticism 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 accounting academics 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

Accounting academics perceive that employers are seeking graduates who are “work-ready”, a term not defined by the accounting academics 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 accounting academics 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 Accounting academics pointed out that the professional bodies have relaxed their requirements and “...haven’t been overly prescriptive as far as what they actually want” AA(2).

TRAC FRAMEWORK

Using the lived experience of the accounting academic, the four themes identified, being **T**eaching, **R**esearch, **A**ccounting academic workload and **C**urricula have been used to create the (TRAC) Framework. 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 theme Framework can also be viewed as concentric circles which is also based on Biggs and Tang (2007) framework, in which the accounting students are the centre and relate outwards to the accounting academic. The accounting academic then is next, who is concerned with students and the university, and finally the university, whose interactions with students is largely through the accounting academic. These differing perspectives of accounting academics impact on research problems being considered through the issues, challenges and outlooks of accounting academics and their lived experience.

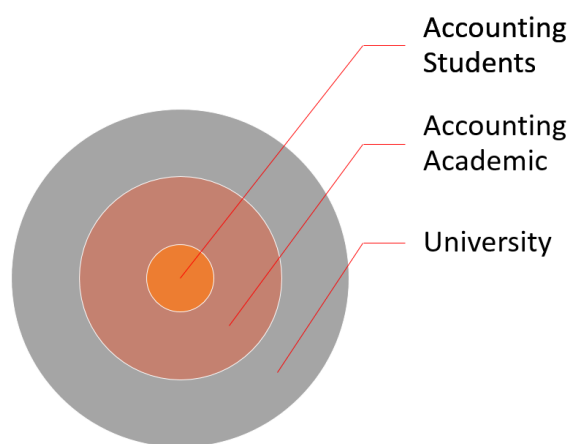


Figure 5: The University Spheres of Influence

Table 3: TRAC Theme Framework of Accounting Academic Perceptions

	Accounting academics Perception of How The Student Views:	How Accounting academics View:	Accounting academics Perception of How The University Administration Views:
The Purpose of University	Preparation for a career	To develop and impart knowledge	Big business
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
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
Accounting Academic 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
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

DISCUSSION AND CONCLUSIONS

The Research Question has as its objective to construct what the Accounting academics outlook for the teaching of accounting and the impact on workload. In achieving this, the accounting academics in the study noted five factors that will shape the immediate future of the academic accounting profession, and in particular their dissatisfaction with workload issues, summarised as:

- 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”
- Differing expectations around research continue

Growth of international students will continue to present challenges. 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 accounting academics will need to accept this and adapt. This cohort of students provides a significant source of revenues for universities, and accounting academics 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 accounting academics is that international student growth is part of accounting academics lived experience for the near future.

Student success at the beginning of university is a shared responsibility. While accounting academics 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 accounting academics, 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 accounting academics will continue to encounter students they perceive as being under prepared for university study, part of the outlook of accounting academics.

Change in engaging with students is necessary. 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 accounting academics 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 accounting academics outlook for the future is that there will always be a

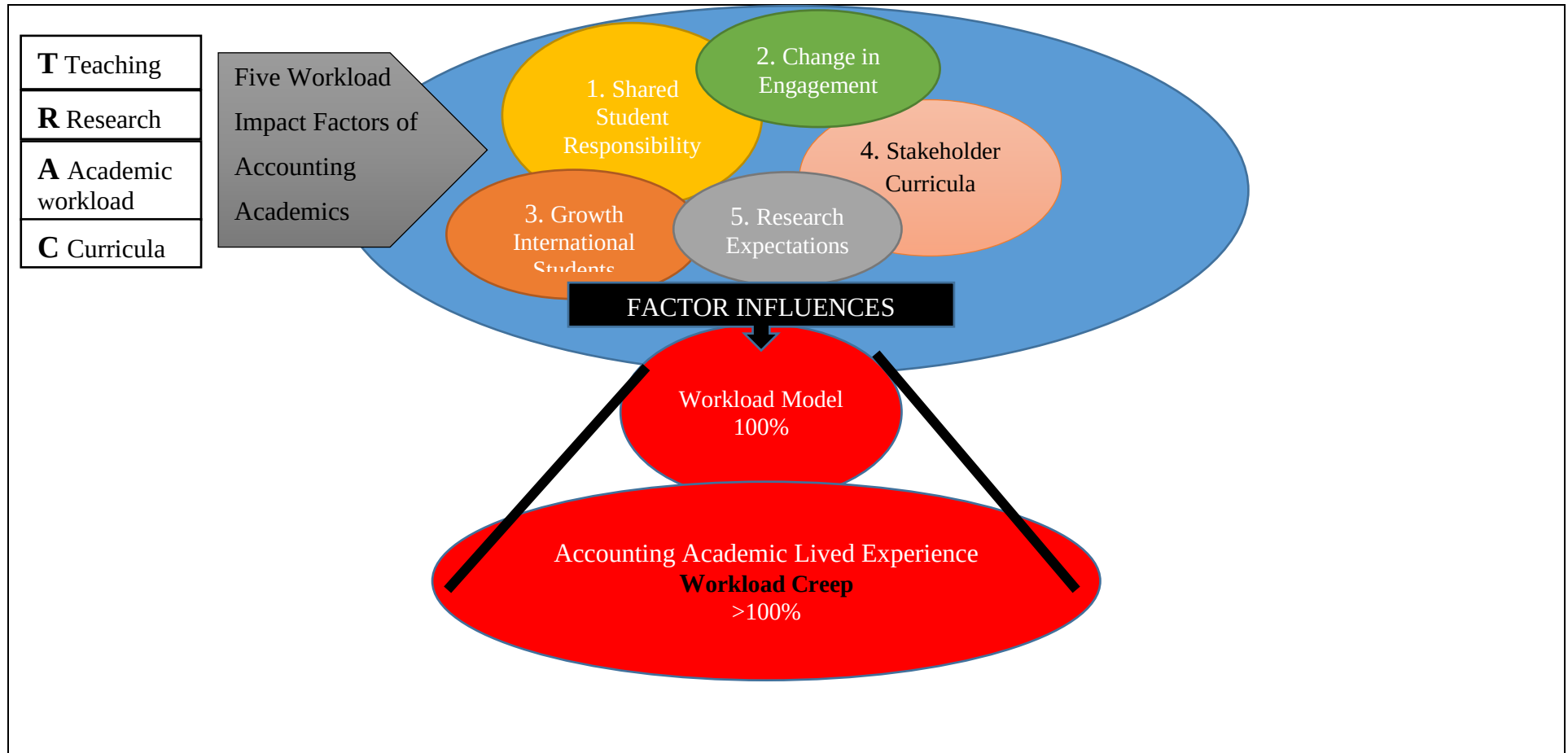
generational gap between most students and accounting academics, and it is incumbent on academics to attempt to bridge this.

Curricula design needs to be relevant and have input from multiple “stakeholders”. 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 accounting academics, 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 accounting academics lived experience.

Without significant change to the accounting higher education sector, 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 accounting academics to have their workloads reduced or provided with additional support for research activities. The accounting academics 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 accounting academics lived experience for the near future.

The lived experience used both survey and interviews to identify the 4 themes of current accounting education, being TRAC (Teaching, Research, Accounting Academic Workload and Curriculum), and from these themes, five outlook factors were identified and have been incorporated into the following **Workload Impact Factors (WIF) Model**, demonstrating the impact on the accounting academic particularly on workload. This has been called “Workload Creep” (Petry, 2011) as although the institutions still allocate a workload model based on 40% teaching, 40% research and 20% administration, the accounting academics researched indicated that this is no longer a balanced model and that in fact they were expected to do far more than the simple 100% model. The Workload Impact Factor (WIF) Model incorporates the four related themes from the research (TRAC) and combines them with the 5 outlook factors for the projected future for the accounting academic, and demonstrates this concept of “Workload Creep”.

Figure 6: Workload Impact Factor (WIF) Model



This research has reviewed the literature to see that accounting academics have both external influences (graduate attributes, industry-academia gaps and alternate pathways) and internal influences (Student engagement, WIL and casualisation of the workforce). With these influences in mind, the lived experience of accounting academics was researched using both survey and interviews to discover 4 main themes using the TRAC Theme Framework (Teaching, Research, Accounting academic workload and Curriculum). These themes then highlighted the Workload Impact Factor (WIF) model, in order to answer the research question of “*How does the accounting academic (AA) **perceive** the outlook for teaching of accounting and its impact (if any) on Workload?* Finally the effects on workload were that the five factors together created a higher than expected workload creep, where accounting academics believe that the future only holds more work to be absorbed by current workload. This research is summarised by the workload creep model.

Accounting academics 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. 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, there are still costs associated with the resourcing, developing and managing of these initiatives. There are additional workload allocations required for engaging in WIL activities and coordinating the growing casual academic workforce. The challenge for accounting academics is to do so within a balanced workload model, rather than the workload creep that many accounting academics are forecasting to be the outlook for academics. This workload creep can be described as an increase in academic wear and tear, almost like depreciation on capital assets. Depreciation is a recognition of assets use, and its diminution in economic benefits or value. Accounting academics must be careful not to be classified as an asset subject to depreciation, as then they could become commercially obsolete.

Finally, a positive view of the future remains with the following comment from AA(2) which summarises well the workload and outlook of accounting academics in this study:

- ☛ 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 AA(2).

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