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The Disruptive Changing Accounting University Environment: How Accounting Academics Have Been Gazumped

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Disruptive Changing University Environments: Have Accounting Academics been gazumped?

Abstract

Continual reforms in the Australian Higher Education Sector result in ongoing significant changes to the experiences of the Australian academic. As a result, massification, internationalisation and corporatization form the landscape of academia in Australia. The Australian University Accounting Academic (AUAA) faces ongoing challenges and opportunities within this dynamic academic environment, and this study explores these challenges in relation to teaching themed issues that confront the AUAA. By using a questionnaire and interviews with AUAAs, three themes emerged, being curriculum, teaching workload, and the impact of online teaching. The "ASSET" support framework is developed from these conversations with the AUAA's to help them become an "*asset*" to the university during these times of disruptive change instead of allowing the system to "*gazump*" them.

Keywords: Accounting Online Teaching, Disruptive Change, Curriculum and Workload

1.0 Accounting University Sector Disruptors

Disruptions to the Australian Higher Education Sector (AHES) have been frequent and dramatic over the last few decades (Marginson & Considine, 2000; Rainnie, Goods, Bahn, & Burgess, 2013; Ryan, Guthrie, & Neumann, 2008), described by Rainnie et al. as an "often painful processes of change" , which is "unlikely to slow down to any degree in the near future" (2013, p. 193). Parker (2012a) notes the activity of university reform and disruption is a global phenomenon, and not limited to the Australian context.

Since the early 1980s there have been major waves of Australian changes (Ryan, 2012; Ryan & Guthrie, 2009), with a more recent wave whose effects are still yet to be fully comprehended (Freeman & Hancock, 2011), with even further reform being proposed by the Federal Government (Department of Education, 2014; Gallagher, 2014). These reforms can be very broadly grouped in Table 1, which also notes the broad outcome of them.

Table 1: Summary of Changes to Australian Higher Education 1980s to Present

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

While Government considers these changes a success in policy terms (seeing it as both quick and effective) (Ryan & Guthrie, 2009; Ryan et al., 2008), in social terms the results are not viewed as positively. Ryan and Guthrie provide a comprehensive list of negative consequences as an outcome or

response to disruption (Ryan & Guthrie, 2009, p. 322) which includes increased academic workloads and stress, less affordable university education, excessive casualisation of the academic workforce and declining academic salaries. Coates et al. also contribute similar criticisms derived from surveying academic staff (Coates, Dobson, Goedegebuure, & Meek, 2011, p. 143). Parker (2012a), states universities need to respond to these changes, identifying three main factors (as shown in table 1) contributing to these reforms being 1/massification, 2/internationalisation and 3/corporatisation.

1.1 Literature on Disruptive Change in University Accounting

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

Higher education was previously considered an elite system (Bradley, Noonan, Nugent, & Scales, 2008), and massification opened up higher education to a new group of students from diverse backgrounds comprising a mix from a broad spectrum of social and economic circumstances (Scown, 2003). The literature shows that massification then is a disruptive change.

Internationalisation was the second of the major "evolutions" impacting on academia, and began in the late 1970s, but burgeoned following the Dawkins Reforms, when Australian universities entered the highly competitive international education market, proactively recruiting overseas students (Sawir, 2013). While internationalisation has also impacted on curriculum (Bell, 2004; Rizvi & Walsh, 1998; Sawir, 2013) and seen an increasing number of academics from overseas (Altbach & Knight, 2007; Hugo, 2008; Welch, 1997).

The numbers of international students grew from less than 100,000 in 1994, to a peak of 631,935 in 2009 before a decline due to a rising Australian dollar, growth in competition, and some groups of international students experiencing physical attacks (Gomes, 2014, 29 July). Beginning in 2013, the numbers of international students begun to rise again (Australian Council for Educational Research, 2013, 31 January; Gomes, 2014, 29 July). The significant growth of this era brought an increased

diversity of the student body with a diversity of needs and expectations (Bradley et al., 2008) including calls for new teaching strategies (Burch, 2008; Freudenberg & Samarkovski, 2014), program offerings (Rizvi & Walsh, 1998), curricula (Bell, 2004; Sawir, 2013) and even greater levels of accountability to government and independent funding bodies (Scown, 2003) - but not without criticism. These issues, while significant, are some of the ramifications arising from the growth of international students numbers, the literature again contributing to internationalisation as another disruptive change.

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

Corporatisation also grew out of the Dawkins Reforms which emphasised greater financial accountability and efficiencies (Christopher, 2012), and in its simplest form is a "focus on financial management and returns [which] prompts a continual search for revenue growth and profits" (Parker, 2012b, p. 259). While there is a "systemic corporatisation of universities" (Freudenberg & Samarkovski, 2014, p. 30), and "higher education researchers and commentators generally agree that universities have corporatized and commercialised" (Parker, 2011, p. 440), this is not a uniquely Australian occurrence. Corporatisation then is the third disruptive change in the University Accounting teaching sector. From the literature we see the three main factors for disruptive change within the accounting university sector as massification, internationalisation and corporatisation.

These disruptive changes have created confusion and tensions for academics, who are left wondering if their roles are now "teaching, research, to generate revenue or something else?" (Bridgman, 2005, p. 8). It is within this landscape that the Australian University Accounting Academic (AUAA) has their lived experience.

This gap in knowledge of the lived experience leads to the following research question:

RQ1: What are the challenges and opportunities facing the Australian University Accounting Academic (AUAA) for teaching in times of disruptive change?

1.2 Research Design Method

To ensure the AUAA's voice was clear the methodology implemented was a multifaceted approach, using both quantitative (Dainty, 2008) and qualitative methods (Creswell, 2013), also known as Mixed Methods Research (MMR) (Johnson, Onwuegbuzie, & Turner, 2007). MMR has developed into a recognised research design (Creswell & Plano Clark, 2011) and has been used in a number of significant research projects including Sher (2012); (Tashakkori & Teddlie, 2010, p. 2) .

A total of 162 useable responses were received, a response rate of 20% of the potential 808 AUAA invited, the purpose of the questionnaire was for descriptive and indicative purposes rather than drawing statistical generalizations, is an acceptable level (Jupp, 2013).

The second component of the research involved the identification of a group of 42 potential participants 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 being sent to alternative candidates as invitations were refused or lapsed after two weeks. Ultimately eight participants accepted the invitation to participate in the interviews representing five different Australian universities. The profile of the participants and the universities are shown in Table 2Table 2: Participant Characteristics

and Table 3, noting that the size of the university in Table 3 is based on arbitrary criteria determined by the researcher for convenience for defining a university as small, medium or large.

Table 2: Participant Characteristics

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

Table 3: Participant Universities

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

Based on the backdrop of the disruptive changes of massification, internationalisation and corporatisation, participants in the study revealed three teaching related themes; the accounting curriculum (theme 1), workload (theme 2), and online teaching (theme 3). Each of these themes are now explored using both the survey data and the interview results, as shown in the conceptual framework at Figure 1.
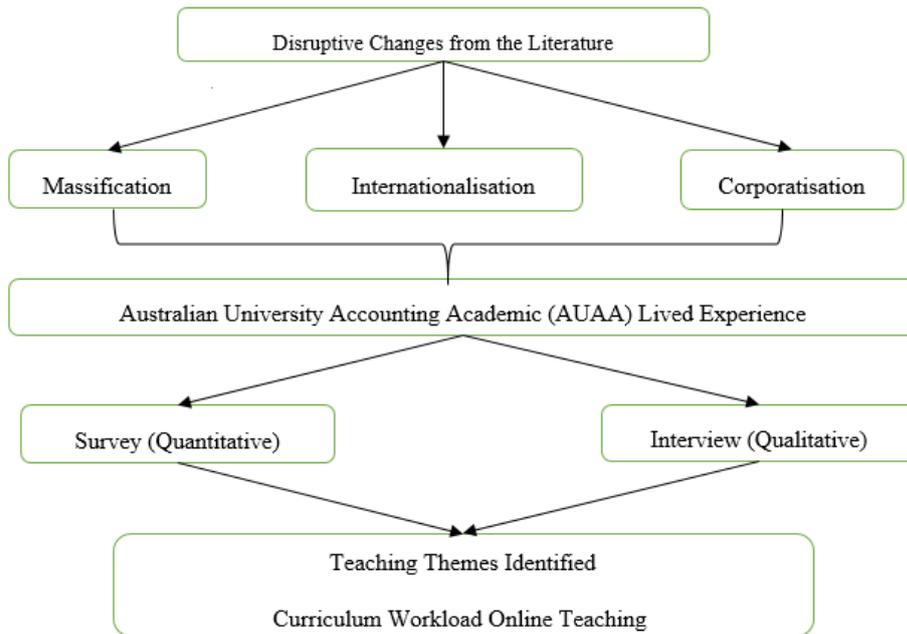
Figure 1: Conceptual Framework

1.3 Theme 1: Curriculum

The AUAAs in the study identified a changing world of accounting will potentially impact the university accounting curriculum. The changes in response to the situation include:

- the changing role of accountants and the accounting workforce;
- the nature of the accounting profession and the nature of accounting;
- the changing preferences of students;
- changing graduate attributes.

This study identified that more emphasis was needed on development and use of IT, soft skills and graduates readiness for work as shown in Figure 2.
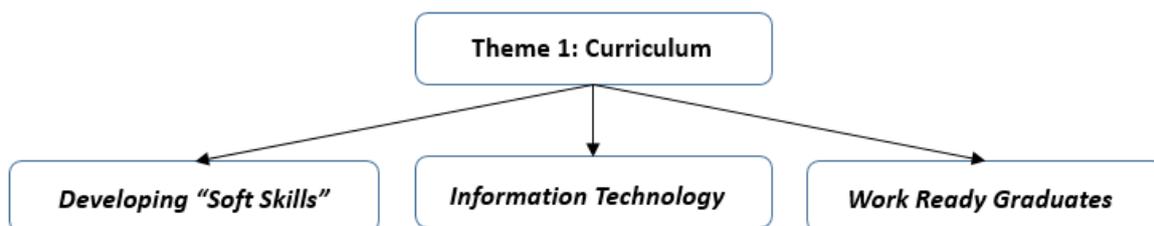

Figure 2: Theme 1 - Curriculum

1.3.1 Curriculum and Information Technology

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

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

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

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

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

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

- More IT and accounting systems courses
- More focus on technology training
- More computer-based skills development

Rather than having technology embedded within units of study in the accounting curriculum, this perspective has discrete units of study and skill development goals that are technology/computer specific. Recognising that accounting graduates will be encountering workplaces that are increasingly using technology in their work processes the AUAAs in the study have indicated in the preceding the need for the accounting curriculum to place more of an emphasis on information technology.

1.3.2 Curriculum and Soft Skills

For the purposes of this study, soft skills are defined as "…intra- and inter-personal work skills that facilitate the application of technical skills and knowledge, such as interpersonal skills (e.g., developing

rapport) and communication skills" (Kantrowitz, 2005, p. x), including in this working definition critical thinking skills.

A number of interested parties see themselves as stakeholders in the design of university accounting curriculum, including AUAAs, students, employers, universities and the accounting professional bodies. The AUAAs, when asked to rate a number of different student skills in the questionnaire, primarily voted the following as their top three, indicating a need for "soft skills" to be included in the curricula:

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

This was supported by responses in the questionnaire when it asked what changes the AUAAs would like to see in the accounting discipline, with indicative responses including:

- Broader range of non-accounting based subjects
- Less emphasis on vocational skills

In the study the AUAAs reported the perception of a need to decrease the emphasis in the accounting curriculum on technical skills, and to balance these with a "broader range of non-accounting subjects".

Other indicative comments included:

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

Even without the idea of balancing soft skills with technical skills, the AUAAs reported a perception that the accounting curriculum generally lacks sufficient development of soft skills, typical responses are:

- Lack of communication skills
- Not enough time spend developing soft skills
- Lack of communication skills of students

Building on this observation, the AUAAs in the study were keen to see more emphasis in the accounting curriculum on these soft skills, with comments including:

- The need for students to be able to produce quality, appropriate written communication

- More focus on improving communication skills
- Improved critical thinking skill development
- Greater emphasis on sift skills in assessment

In recognising this deficit of and need for more soft skill development, the AUAAs suggested one approach was to ensure accounting students have opportunities to have personal interactions with other students (including working in groups) which sees them having to utilise soft skills. In their comments, some of the AUAAs in the study were critical of the overuse of technology in course delivery, which limits the frequency and opportunity for students to interact. Examples of typical comments included:

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

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

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

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

1.3.3 Curriculum and Work Ready Graduates

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

- Demands for work-ready graduates
- Industry demands for work-ready graduates

There were a small number of AUAAs who indicated a criticism of this:

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

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

- 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

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

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 curriculum.

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

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

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

Changes AUAAs supported:

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

Challenges confronting the discipline:

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

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

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

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

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

1.4 Theme 2: Teaching Workload

Work-life balance was reported as a primary issue facing the discipline ("work life balance issues" - Q23), an example of increased student expectations on the AUAA ("expect staff to be available 24/7" – Q30), a challenge ahead for teaching ("Lack of time" – Q48) and an obstacle to implementing positive changes ("Time constraint" – Q25).

The second of the workload pressures reported by the AUAAs in the study 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 noted by AUAA2 that "… probably like everywhere else, there's an ongoing debate and concerns about increasing workloads, just in terms of say class contact time and things like that". Figure 3 summarises the issues related to the theme of workload.
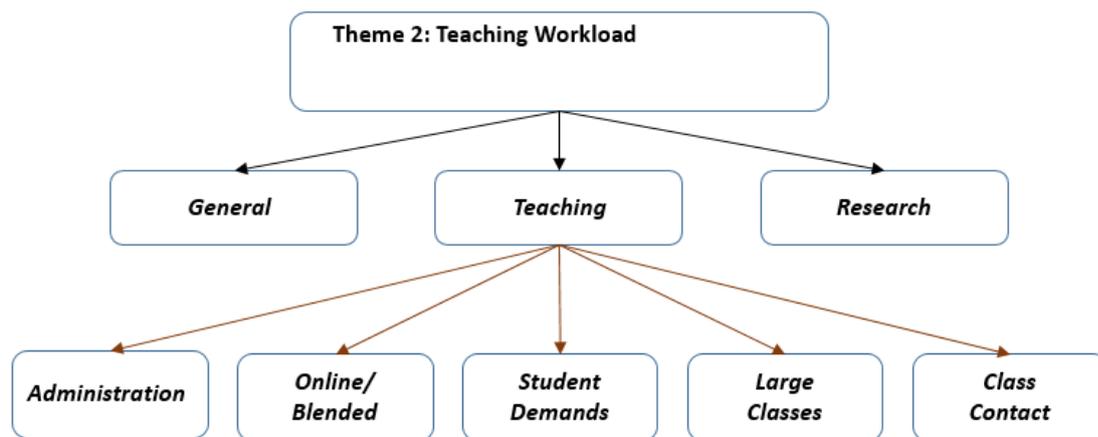

Figure 3: Theme 2 - Teaching Workload

Other responses to the questionnaire in relation to this included:

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

Within the study's questionnaire, Q45 asked participants to indicate how their academic workload is broken down across a year, noting that the total should equal 100%. The results for the average of each component for each academic role is shown in Figure 4, 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:
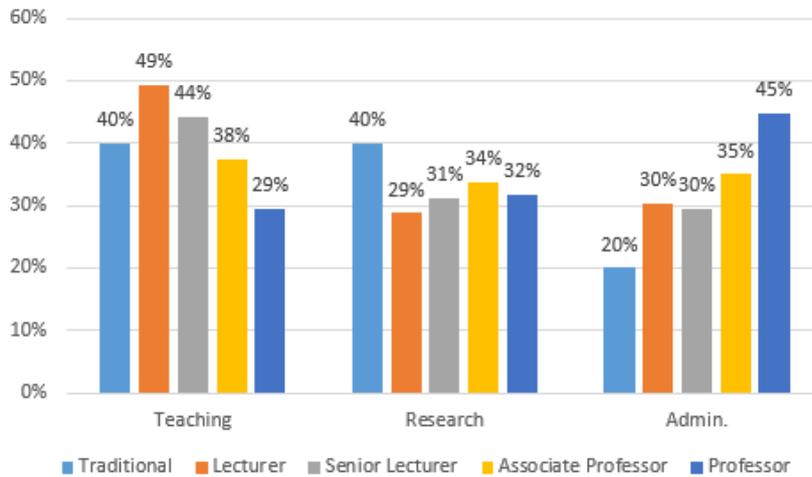

Figure 4: AUAA Reported Academic Work Components

Within this current theme of teaching issues, only the second workload pressure, being the pressure between the various workload components will be reported as it impacts directly on the teaching component of the AUAA.

1.4.1 Workload and Administration

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

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

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

- Oh, the admin is, the admin, there are a lot of things that we do from an administrative point of view that, waste our time, that take us away from improving

materials for students and, I was asked recently to put my CV into a template for TEQSA for one of the places I work at, their, reaccreditation process. And I looked at it and thought, you've got my CV and you've got the template, and someone in admin could've put my CV into the template but now I'm doing it, which takes me away from, doing things that I could be doing for my students or, improving my Blackboard

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

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

The increased role of administrative work required of the AUAA is perceived by the AUAAs in the study to be impacting their teaching, to the point in some cases where their identity as educators is threatened, and evidenced by the following comment from AUAA4, 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 AUAAs see it as growing and putting pressure on the time available for teaching.

1.4.2 Workload and Research

The second identified workload factor external to teaching that impacts on the AUAAs teaching is the requirement for research. The AUAAs 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 AUAAs in the study noted they felt increasing pressure to research and publish, which is detrimental to the time available for teaching, see for example the following responses to Q48 when asked about the challenges ahead to teaching,

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

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

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

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

1.4.3 Workload and Teaching

The study identified five factors related to the teaching component of the workload model that the AUAAs in the study reported to be pressure points in their teaching workload. The first of the teaching related factors are those activities that involve the administration of teaching, and include activities such as compliance, class preparation, and developing new materials. The AUAAs described this as being "overburdened with administration" (Q47), and "…we've got too many other demands on our time around teaching-related sort of activities" (AUAA2). Included in these demands is "…an overabundance of compliance required by the university related to teaching tasks" (Q47) and "bureaucracy regarding teaching" (Q24).

However, these compliance related tasks were only part of issue for the AUAAs in the study. The preparation of teaching material was reported as a secondary issue affecting teaching (Q47), with comments such as the following,

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

AUAA1 noted that "…teaching is very intensive in terms of getting the material organised", highlighting that the act of teaching encompasses more than just the face-to-face function of content

delivery. While preparing for teaching a class is identified by the AUAAs in the study as an issue in their teaching workload, a greater number of AUAAs noted developing new material and methods of teaching as a crucial issue. Typical of their responses were,

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

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

The second of the teaching related factors identified by the AUAAs in the study is the increased time required with moving to deliver the course in an online/blended format, often in addition to face-to-face classes. The primary issue with this noted by the AUAAs was that online/blended learning delivery requires more resources, most significantly the time of the AUAA.

With over 90% of respondents to the questionnaire noting that the use of online environments has increased over the last five years (Q32), and over 80% indicting staff have increased their use of electronic feedback for assessments (Q33), the pressure for online development is real for the AUAAs in the study. To meet this requires the AUAA to adapt, which includes,

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

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

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

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

- I see this blended learning as being a challenge, and not getting a lot of resources and support, to sort of make the change…I think that's a bit of a challenge, talking to other people as well, that to use this blended approach, that they're not getting, they don't have time. No real time is taken out, their research expectations are being increased and they have to flip classrooms, and so I feel there's a lot of extra demands and where's the time coming to fill them?

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

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

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

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

The fourth factor that affects the AUAAs in a teaching related way and which creates pressure on the AUAAs teaching workload is the growing size of classes arising from the growth in student numbers not being matched with corresponding growth in staff numbers. The AUAAs in the study clearly reported that class sizes are increasing (Q23, Q47 and Q48), which then have an impact on teaching load via increased administration related to teaching (e.g. increased marking) and student interactions. The response "Larger Classes" or very similar, was an important response to Q23 in the questionnaire

asking what the significant issues facing the accounting discipline are. As would be expected, in response to a question asking what changes the AUAAs would like to see in the discipline (Q24) the primary response reported was for smaller or reduced class sizes. The issue is synthesised by AUAA7 who remarked, "…being given increased student numbers without the increased funding", which then puts increased pressure on the teaching load of the AUAA.

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

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

AUAA1 describes the changing teaching landscape this way, "We have semesters, we have trimesters, we have online learning, you know we have intensive teaching with [external campus]". This changing landscape impacts on the teaching workload of the AUAA and adds additional pressure to it. As noted by AUAA2 this is an issue that is affecting a number of AUAAs,

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

1.5 Theme 3: Online Teaching

The final issue within the teaching related theme reported by the AUAAs in the study involves online teaching. In responding to five of the questions in the questionnaire the AUAAs very clearly perceived significant pressure to be moving into an online/blended delivery mode of teaching, indicative response to the questions are:

- Too much of a push to "blended learning" (Q23
- [Would like] less pressure to move courses online, accounting is a people based career (Q24)
- Pressure for on-line development (Q47)

- Pressure to teach solely online (Q48)
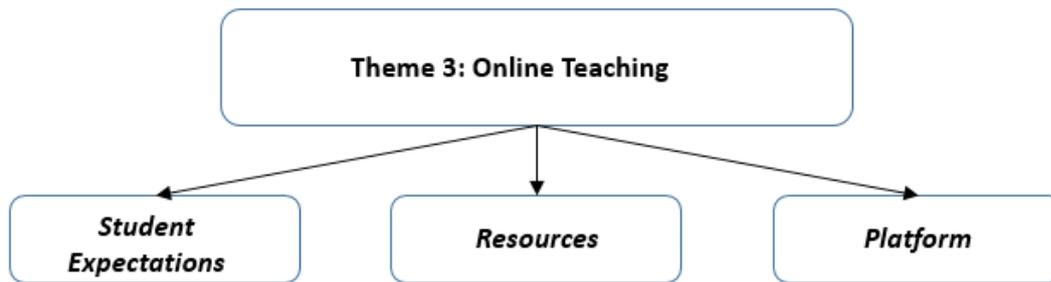- [Issue is the] balance of online v face to face (Q49)

Figure 5: Theme 3 - Online Teaching

1.5.1 Online Teaching and Student Expectations

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

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

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

1.5.2 Online Teaching and Resources

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

- Online development without any help in pedagogy (Q47)
- Lack of competent support for online (Q47)
- More training/support for ever increasing online modes (Q24)

- Dedicated staff to implement online materials (Q24)
- The training was a bit lacking (AUAA8)

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

1.5.3 Online Teaching Platform

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

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

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

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

1.6 Recommendations and Peroration

The objective of this research was to compile and reveal issues facing the AUAA, to specifically answer RQ1: What are the challenges and opportunities facing the Australian University Accounting Academic (AUAA) for teaching in times of disruptive change? Table 4 is a summary of those issues as revealed by the AUAAs.

Theme 1: Curriculum		
IT	**Soft Skills**	**Work ready graduates**
How technology is used in accounting	Problem solving	More industry engagement in course content
Students excel skills	Written communication	Input from industry in curriculum design
Bringing in learning on accounting related software	Critical thinking	Review curriculum to match industry needs
More IT and accounting systems courses	Non-accounting based subjects	More industry involvement
More focus on technology training	Less emphasis on vocational skills	Review of need for industry accreditation of courses
More computer-based skills development		
Theme 2: Workload		
Administration	**Research**	**Teaching**
Heavy Administration reducing time for research and teaching	Balance between administration and teaching	Administration
	Meeting research expectations	Online
	Pressure to publish	Student demands
	Less time for teaching	Large classes
		Student contact
Theme 3: Online		
Student Expectations	**Resources**	**Platform**
More demand for online materials	No help with pedagogy	Accounting is a people based career
Students expect significant content	Lack of online support	Inability/ resistance for AUAA to change
Blended Learning Model	Need for training	Hard to convince AUAA for need for change
	Need for Dedicated staff with materials for online	

Table 4 : Summary of themes and factors as identified by AUAAs

Based on these identified issues, the following recommendations can be made to assist AUAAs adapt to this disruptive change.

1. Universities need to restructure the amount of general administration that current AUAA's are harnessed with, and provide **A**dministrative support to relieve the current administrative burden to allow for time to prepare teaching materials and complete research, rather than waste time on administration that could be completed by a less qualified staff member.

2. University administrations provide additional **Support** in terms of resources to the AUAA to assist in the large class sizes. Such assistance may take the form of employing people to help with the marking and more administrative tasks.

3. The AUAA demonstrably share their **Skills** and passion for accounting to students. The most critical element of an accounting students' classroom experience is the attitude and

skill of the AUAA (Russell, Kulesza, Albrecht, & Sack, 2000), and that where accounting students have a positive experience, they will engage more (Jackling & Calero, 2006).

4. The AUAA make ongoing efforts to effectively **E**ngage with students, including visual aids, alternate media modes, other voices (eg YouTube) and in shorter and more focussed content "chunks".

5. University administration be required to invest in **T**raining resources to facilitate the AUAA improving and adapting their teaching, particularly in the online environment. Resourcing AUAAs to create quality teaching will increase the prospect of students, as consumer seeking a quality learning experience, being attracted to the particular university.

These recommendations can be used to create the acronym ASSET to create a framework, which can be used as a model to support the AUAA in times of disruptive changes for continuously improving the teaching experience for accounting academics. The recommendations should also be used to increase the engagement for students in the Accounting teaching environment, hopefully making sure that instead of AUAA feeling "gazumped", they feel supported enough to close the deal, and make the classroom environment conducive to learning for all.

Figure 6 summarises the current changes in Accounting Education, and summarises the three challenges of teaching amongst this time of disruptive change, and the recommendations put forward to assist the AUAA to cope in such times of this disruptive change.
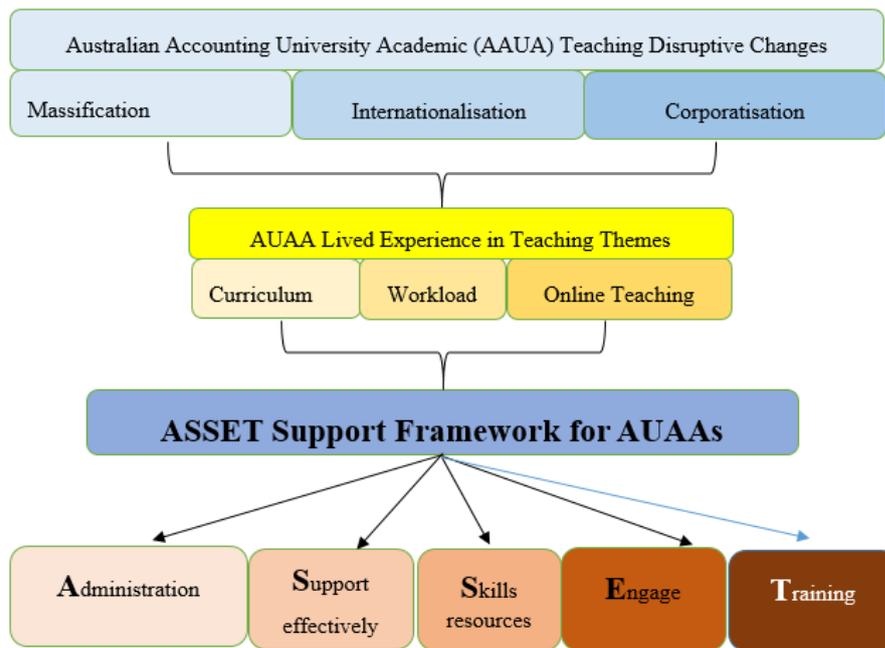
Figure 6: Summary of Teaching Challenges and Recommendations

In reviewing the lived experience of the AUAA, the following comment from AUAA2 summarises well the values, issues and outlook of the AUAAs in this study:

> You know, in an, in an average day, an average week, an average month I look back and I say well, yep, it's been pretty good. I look at it and I try and take a relatively positive attitude…The way I look at it that, yes there are increasing demands on our time and all that stuff we talked about earlier but certainly, at the end of the day, compared to working out in the corporate world on a full-time basis, we've got it pretty good. On the whole as far as you know, purely from a financial point of view, what I get paid for what I do, I think is reasonably good…we get to live in great parts of the world doing what we do and enjoying what we do on the whole.

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