

## THE LURE OF PERMANENT RESIDENCY AND THE ASPIRATIONS AND EXPECTATIONS OF INTERNATIONAL STUDENTS STUDYING ACCOUNTING IN AUSTRALIA

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*Australian government policy directs international students to study particular types of disciplines where skill shortages have been identified. This paper examines the outcomes with respect to international accounting students aspiring to gain employment in Australia in accounting. The study includes a survey of international students undertaking a second-year accounting unit at a Melbourne-based university together with feedback from a small number of employers of accounting graduates. The results show that 84 per cent of the international students in the sample intended to seek permanent residency (PR) in Australia and viewed the study of accounting as a means of helping them meet the requirements for PR status. Although most indicated that they intended to seek employment in the accounting field on graduation, the feedback from employers suggests that generally international accounting graduates are not sufficiently 'work ready' to be considered for graduate employment.*

### INTRODUCTION

In recent years the focus of higher education in many disciplines has become much more vocationally oriented. A growing emphasis on employability and graduate outcomes has occurred in response to changes in both graduate and employer expectations. This reflects both the changing nature of the higher education market and employers' expectations of graduates.

Workplace requirements have meant that government and employers are increasingly concerned to promote the development of skills that enhance graduates' employability. In Australia this approach has been supported by policies designed to encourage skilled on-shore migration to fill shortages in targeted professions. As part of this program overseas students have been encouraged to complete degrees that are linked to specific occupations in Australia. To this end, international students completing relevant degrees have been given additional points towards any application for permanent residency (PR). This policy has contributed to a sharp increase in the number of international students enrolled in accounting courses. International students now make up around 47 per cent of all commencing students in the business field.<sup>1</sup>

However, initial evidence suggests that this policy has not increased the number of accounting graduates suitable for graduate accounting positions.<sup>2</sup> This article explores why this is the case in the context of an examination of the influences shaping international students' choice of accounting courses.

International students typically enter university and specifically accredited three-year accounting courses at Australian universities having been granted advanced standing for first-year accounting studies. The entry pathways include completion of university-equivalent first-year studies with Technical and Further Education (TAFE) colleges, completion of one-year diploma courses with registered private providers, twinning programs with partnered universities off shore and, to a lesser extent, direct entry to first-year university programs. Experience demonstrates that entry to university courses via these pathways presents numerous problems for international students when they commence their studies at university and also for the academics who teach them. As Bretag indicates, international students require induction to their new environment and training in Western academic conventions.<sup>3</sup> While universities usually recognise the

difficulties of transition to university for international students, induction programs are typically only provided at the first-year level of entry. Efforts to cater for induction at various stages of entry, particularly at second-year level (given the range entry pathways of international students) provide many challenges for universities, particularly the support service divisions. Consequently many international students, given the different timings of their commencement at university, fail to receive adequate induction to the university environment when commencing university studies in Australia.

Many international students also have inadequate English language skills. Part of the problem is that a high proportion enter university courses via alternative pathways without first having to pass an English language assessment.

These problems have prompted some academics to question whether international students studying accounting are sufficiently motivated to succeed in their studies to become accountants in an Australian environment. Some have suggested that immigration policies have attracted students who are focused on residing permanently in Australia, rather than on the commencement of a journey of life-long learning.<sup>4</sup> Others have expressed concern about the capacity of overseas students to meet employers' needs given their lack of work experience and difficulties with English language skills.<sup>5</sup>

This paper addresses the motivation of international students in studying accounting by examining influences on choice of accounting for a group of second year international university students. It investigates international students' intentions to seek employment in accounting, as well as employers' perceptions of the suitability of international accounting graduates for the Australian market. It also explores reasons why

students from different cultural and/or social backgrounds may have difficulty in meeting employers' expectations on graduation.<sup>6</sup> This part of the study builds on recent evidence provided by Birrell that indicates that 'migrant accountants ... struggle to find professional level jobs as accountants'.<sup>7</sup>

## **INFLUENCES ON THE CHOICE OF AN ACCOUNTING MAJOR**

Prior studies have shown that various factors influence students' motivation to undertake university studies and more specifically to select particular fields of study. The factors influencing choice of major include background characteristics of the students, economic, and regulatory factors, and reference groups (for example, parents and teachers). Other factors including students' extrinsic and intrinsic interest in studying have also been found to be major influences on choice of major.

### **Economics and regulatory influences**

Attempts to address the present shortage of accountants in Australia have resulted in changes to the federal government's immigration policy. In 1999 a review of the policy was followed by the introduction of a number of measures which made university study of an accounting degree more attractive to overseas students. One of these measures included the establishment of a Migrant Occupations in Demand List (MODL) that specified occupations given priority for skilled migration visa to Australia. Accounting has been on the MODL since 2004. These changes have provided increased incentives for overseas students to undertake the study of an accounting degree in Australia.<sup>8</sup>

Since the introduction of these policies the proportion of commerce and management enrolments of all enrolments in universities by international students has grown exponentially.<sup>9</sup> The country of origin of international enrolments in

business degrees in Australian universities has also shifted reflecting the changes in motivation to study accounting. The traditional markets for recruiting international students to study in Australia, notably Hong Kong, Malaysia and Singapore, have experienced a decline in enrolments. These students have been replaced by growing numbers from China, India and South Korea.<sup>10</sup>

### **Reference groups**

In making career choices, and consequently selecting course majors at university, students may be influenced by their parents, relatives, peers, teachers and counselors. A significant influence on choice of major appears to be parental encouragement and various family structure variables such as working status of mother and residential status of father. It has been found that international students in comparison to domestic (local) students in New Zealand had significantly higher motivations to comply with the opinions of parents in their selection of major.<sup>11</sup> Anecdotal evidence from Australian universities also suggests that the importance placed on the acquisition of PR status by some international students is linked to satisfying parental preferences for students to maximise their access to lifestyle opportunities and choices in Australia.

### **Interest in studying accounting**

Various studies have highlighted the connection between level of interest and the quality of learning and learning outcomes of university students.<sup>12</sup> This research derives more generally from the higher education sector and indicates that students with high intrinsic interests (that is, those who engage in interest-oriented learning, with satisfaction derived from the intellectual challenge of the curriculum) are able to recognise and solve problems at a more complex level and develop a longer last-

ing knowledge of a subject than students motivated by extrinsic interest (for example, those who are motivated by the potential to earn high salaries, or achieve high job status). Given the established relationships between intrinsic interest and deep approaches to learning,<sup>13</sup> it appears that there would likely be longer term benefits for the accounting profession if students with intrinsic interest pursued a career in accounting. Students intrinsically interested in accounting are more likely to engage with the content in a way that reflects the development of sophisticated levels of understanding of accounting concepts.

Prior studies have found that extrinsic factors such as pay, perception of job availability, job security and opportunities for advancement are important for some students in influencing their choice of accounting as a major study at university.<sup>14</sup> An examination of the influence of intrinsic and extrinsic interests in studying accounting among international students' should provide important insights into their reasons for deciding to major in accounting.

This study examines the motivation to study accounting by asking second-year accounting students to reflect on the factors that influenced their choice of major. The study also addresses the intention of international students to seek employment in Australia on the completion of their accounting courses and more specifically whether or not they intend to work in the field of accounting in Australia.

### **Skills required of graduate accountants**

The broadening of the skill base in university teaching programs has been proposed as a means of providing more competent practitioners with flexible and problem-solving skills adaptable to a constantly changing work environment. Accounting graduates need to be able to demonstrate

an ability to present their views in writing, as well as an ability to present and explain their views in a convincing verbal presentation. Key professional accounting bodies in Australia require generic skills to be incorporated in the accounting curriculum of universities.<sup>15</sup> However, students from non-western educational and cultural backgrounds have found it difficult to acquire the standard of generic skills required by employers.<sup>16</sup> This has been attributed to their lack of the English language communication skills which underpin the development of generic skills.<sup>17</sup>

## RESULTS

The data set used in this study was collected via questionnaires completed by 303 international students undertaking the second-year unit of an accounting major as part of their undergraduate studies in a Bachelor of Commerce course at a Victorian university in 2006. The questionnaire sought background information relating to entry pathway, country of permanent residence and factors important in the decision to major in accounting. Data collected also related to students' views of the importance of each of a series of influences on their decision to major in accounting and their employment intentions on graduation.

### Background characteristics

Table 1 provides details of the characteristics of the respondents, including residence, gender, country of origin and entry pathway. Of the 303 international students, 279 responded to a question about their intention to seek permanent residency. Of these 235 (84.2 per cent) intended to seek permanent residency in Australia on the completion of their studies.

In terms of the country of origin, students studying undergraduate accounting courses are drawn heavily from China (in this instance 45 per cent of the sample). Although a substantial proportion

of the sample originated from Hong Kong, the proportion of students from other traditional Asian locations, such as Singapore and Malaysia was low and reflects recent trends noted above in student enrolments from these countries.<sup>18</sup>

Many international students articulate into second-year studies in accounting, having been granted advanced standing for the prerequisite introductory accounting unit completed in the first year of the business degree. A unique aspect of this

**Table 1: International university students in a second-year accounting unit, 2006, sample characteristics**

	Number	Valid per cent
<i>Gender</i>		
Male	137	45.7
Female	163	54.3
Missing	3	—
<i>Country of origin</i>		
China	132	45.7
Hong Kong	44	15.2
Sri Lanka	29	10.0
Indonesia	24	8.3
Malaysia	8	2.8
Singapore	2	0.7
India	7	2.4
Bangladesh	8	2.8
Other Asian	24	8.3
Middle Eastern	2	0.7
African	7	2.3
Other	2	0.7
Missing	14	—
<i>Intention to seek permanent residence</i>		
Yes	235	84.2
No	44	15.8
Missing	24	—
<i>Entry pathway—first year accounting studies</i>		
University	56	20.7
Private Provider	185	68.2
TAFE Colleges	30	11.1
Missing	32	—
Total	303	

study was that a high proportion of international students had completed their equivalent first-year studies with a private provider that has an articulation agreement with the university. Table 1 shows that 68 per cent of students had completed their first year accounting studies at a registered private provider. Approximately 20 per cent of the international students had completed their first year accounting at university, while a smaller proportion of students (11 per cent) articulated from TAFE Colleges. The course offered by the private provider was equivalent in content and assessment to that offered at the first-year level at the university. However, the teaching model consisted of small classroom instruction with four hours of class contact per week for each semester. In contrast the university instruction involves a two hour lecture and one hour tutorial for each week of a 12-week semester.

### **influences on choice of accounting major**

In addressing students' decision to major in accounting, the questionnaire listed 14 items as possible influences on this decision. A four-point Likert scale was employed with response categories ranging from 'not at all important' to 'very important'.

Table 2 shows the descriptive statistics, including the mean scores for each of these responses within four categories. The first category contains items related to the external influences on decision to major in accounting. These include good job prospects, salary potential, and the status of the employment which have been labelled 'extrinsic interest'. The second category has been labelled 'intrinsic interest' and includes enjoyment of topics, interest in solving accounting problems and the association of accounting with other

**Table 2: Influences on international students' choice of accounting major, 2006**

Category	Item	N <sup>a</sup>	Mean <sup>b</sup>	Standard deviation
Extrinsic interest	Good job opportunities	302	3.46	0.713
	Improve career advancement	301	3.43	0.678
	High salary potential	302	3.25	0.727
	High status	292	2.83	0.875
Intrinsic interest	Expect high grades	296	3.14	0.778
	Enjoy accounting topics	300	3.02	0.809
	Wanted to get better idea	301	3.06	0.757
	Interested in accounting problems	300	2.94	0.801
	Accounting will assist with other studies	301	2.90	0.805
Reference groups	Parents' encouragement	300	2.65	0.961
	Recommendation of friends/relatives	301	2.43	0.879
	Recommendation university staff	300	2.33	0.925
	Similarity to parents' occupation	301	2.06	1.007
PR	Increase points for PR	301	2.93	0.678

Notes: <sup>a</sup> The total sample was 303. Some students did not answer all of the questions.

<sup>b</sup> Influences were measured on a four point Likert scale where 'not at all important' was scored 1 and 'very important' was scored 4.

studies. A third category labelled 'reference groups' relates to recommendations by friends or relatives or university staff, as well as similarity with parental occupations. The determination of the adequacy of these categories has been tested in prior studies by the author.<sup>19</sup> Table 2 also identifies the importance of PR in the decision to major in accounting.

Table 2 shows that international students scored a mean of 2.93 out of a possible score of 4 for the item of influence on choice of major related to PR points. The relatively high rating for PR overall suggests that international students in this study did find the prospect of PR to be important factor in their decision to major in accounting. A more detailed analysis of the responses shows that 70.6 per cent of students viewed PR as 'somewhat important' to 'very important' in their decision to major in accounting. Fewer than 10 per cent of students responded that the issue of PR points was 'not at all important'. Further analysis by country of origin showed that students not interested in PR were in the main from Hong Kong, thus verifying that the motivation for PR is substantially lower for students from traditional overseas student markets. There were, however, no significant differences in the importance of PR attributable to the entry path taken to university. Further discussion of the descriptive statistics is addressed below under the headings of: extrinsic interest, intrinsic interest and reference groups.

### **Extrinsic interests**

The results shown in Table 2 indicate that international students rank extrinsic interests highly in their decision to major in accounting. This is shown by the overall mean scores for the items within the category 'extrinsic interests'. 'Good job opportunities' was the highest ranked item overall with a mean score for importance

of 3.46 out of a possible score of 4. Similarly, international students believed that the potential of accounting studies to 'improve career advancement' was an important factor in their choice of accounting major. Further extrinsic influences such as the potential to earn a high salary by majoring in accounting, was also perceived to be somewhat important (mean 3.25). The extrinsic interest in studying accounting shown by these findings is closely identified with financial and market factors that influence PR. The reasons for seeking PR have been linked with anticipated extrinsic rewards, such as propensity to earn a high salary, job status and security of employment in areas of skill shortage.<sup>20</sup>

### **Intrinsic interests**

Table 2 shows that intrinsic interest items such as 'enjoyment of topics in accounting' (mean 3.02 out of possible 4), 'wanting to get a better idea of what is involved in accounting' (mean of 3.06) were relatively important in the decision to major in accounting. However within the intrinsic interest category students were mainly interested in gaining high grades in accounting (mean = 3.14). Students were to some extent curious about accounting, in that they indicated that they wanted to get a better idea of what was involved in accounting (mean 3.06). Overall the results of this analysis showed that students were to some extent interested in studying accounting because of their interest and enjoyment in studying the content, in addition to the material rewards that they anticipated would follow from pursuing an accounting major.

### **Reference groups**

Responses to questions on the influences on choice of accounting major showed that reference groups were important, although to a lesser extent than extrinsic and intrinsic interests. Of the items within this

category, the most highly ranked was parental encouragement with a mean score of 2.63. The finding supports the anecdotal evidence that parents play an important role in international students' decision to pursue accounting.

**Anticipated employment on graduation**

As part of this study respondents were asked to indicate the type of work they intended to pursue on graduation and the intended location of employment. Table 3 shows that, of the 282 international students responding to the question on proposed work on graduation, 72 per cent intended to pursue work in the accounting discipline. A number of students (62) appeared to be less certain of their employment intentions on graduation and failed to provide an answer to this item on the questionnaire.

Given the high proportion of students intending to seek a graduate job, analysis was also undertaken on preferred location for employment. The results revealed that 74 per cent (225 of the 303 respondents) intended to seek work in Melbourne, Australia on graduation. Further analysis showed that 81 per cent of students from China listed Melbourne as their first preference for employment on graduation, compared with 47.5 per cent of those from Hong Kong.

Overall the findings suggest that international students, and in particular students from China, have a high propensity to seek PR and to establish a career in accounting in Australia. This is consistent with the Australian Government's policy for skilled migration. In comparison, students from the more traditional south-east Asian countries

appeared to be keen to return to their home country, no doubt because of the good prospects of pursuing successful careers in accounting there.

**Employer perspectives on the employability of international accounting graduates**

International students participating in this study indicated that they anticipated that, on completion of their undergraduate accounting studies, they would have the opportunity to seek and obtain high profile graduate accounting positions in Australia. However, various reports have shown that international accounting graduates are more often employed casually as taxi drivers and waiters in restaurants.<sup>21</sup> These reports have typically identified the lack of English language skills as the main barrier to employment<sup>22</sup> although there appears to have been limited academic research tracking the employment destinations of international accounting graduates.

As part of this study, interviews with a small sample of employers, including Human Resource Managers from three high profile public accounting firms and one large Australian bank, were undertaken. The interviews included questions related

**Table 3: International students' expectations on completion of undergraduate accounting studies, 2006**

	Number	Valid per cent
Expect to start a graduate job in accounting	202	71.6
Expect to take other graduate work	11	3.9
Expect to undertake other work	5	1.8
Intend to do postgraduate course full-time	13	4.6
Intend to take time off	7	2.3
Other	3	1.0
Missing	62	14.5
Total	303	

to the supply of and the demand for graduate accountants. One major objective in conducting the interviews was to gain some overall general insights as to the employability of international accounting graduates.<sup>23</sup>

The employers indicated that the demand for accounting graduates had grown in the last three to five years however the supply of suitably prepared accounting graduates had become increasingly problematic. The large public accounting firms were meeting their demand for graduates but said that they increasingly had to accept a lower level of competence. The employers indicated that generally they did not recruit international graduates as part of the scheduled graduate recruitment process. This situation exists because the process of obtaining PR does not coincide with recruitment processes for graduates. The granting of PR status generally takes at least six months to be finalised once an international student completes their three-year accounting degree. However, the graduate recruitment process commences in March/April of the third year of undergraduate studies, with employment offers being made by July/August of the same year. International students miss the main recruiting process in their third year of undergraduate studies as well as in the following year's recruitment round held in March/April due to the time lag in the granting of PR. Furthermore, many large firms fill a high proportion of their graduate positions from students who have previously participated in the firm's vacation programs held in the summer semester break (that is, at the end of a student's second year of their three years of undergraduate studies). Typically, international students have been ineligible for these work experience programs during their undergraduate studies because they do not have PR.

Despite the inflexible nature of the

recruitment process, employers indicated that international accounting graduates were unlikely to be recruited because of their lack of communication skills, and more specifically lack of English language skills. Employers viewed the development of written and oral communication skills as very important attributes for accounting graduates. One employer said that her experience at career fairs as well as other interactions with international students, demonstrated that 'they just don't have the communications skills in English that we need and this is in both spoken and written English'. Similarly another employer from a public accounting firm said:

... one of the key factors that we look for is strong communication style. Whatever part of the business you are going into it is paramount. Predominantly I would have to say from going out to a number of careers fairs, I have just noticed a big gap in that skill [*for international students compared with domestic students*].

The poor English language skills of international students have been well documented.<sup>24</sup> However as part of this project employers were asked what advice they could offer to international students to improve their prospects of graduate employment in large organisations in Australia. The following is a typical response:

I think that the international students have a tendency to stay within their own communities, so they join student societies with other students from their home country. I don't think that helps their language at all. So I would like to see international students join a student society where [they] are constantly speaking English, get a job where [they] are constantly speaking to people in English. I think that the only way that people develop good language skills is to really immerse themselves in the language.



The feedback from employers supported more recent evidence that English language scores for entry to undergraduate courses are inadequate for conducting 'a sophisticated discourse at the professional level.<sup>25</sup> An employer from one accounting firm confirmed this view with the following comment:

We are not looking for simple English language skills here; we are looking for people who can go and communicate with our clients, who can write reports and proposals. So you need to have a high level of ability really that I don't think you are going to achieve just by doing high school English or something like that. I just think that there really needs to be a much higher level of language for that to happen.

Overall the interviews with employers indicated that there were very limited opportunities for international students to gain employment as graduate accountants in Australia in areas with potential for career advancement and high earnings. The responses of students in the earlier section of this paper show that these were the positions to which they aspired on the completion of their studies. It appears, however, that the market for accounting graduates with high profile public practice firms remains the domain of domestic students, given that employers have indicated that at present they are just managing to meet their quotas for graduate positions from their existing recruitment approaches. The shortage of accounting graduates is more likely to be felt by other areas of industry and by government authorities and smaller suburban and regional accounting practices. These areas of graduate employment may also be less attractive to international students, particularly employment in regional and rural areas of Australia, despite the fact that the government offers additional PR points to attract international students to complete

their studies at regional universities.

## CONCLUSIONS

This study has focused on three key aspects of the university education of international students of accounting. These have particular relevance in the light of concerns expressed by government and professional bodies over the shortage of suitably qualified accounting graduates. Firstly, the study identified variables that influence students to undertake an accounting major. Secondly, it explored student aspirations on completion of their accounting studies and, thirdly, it considered the expectations of employers.

The study has shown that international students have generally been very focused on achieving PR as well as using their studies in accounting to increase points for PR. The findings indicate that extrinsic interests ranked more highly than other sources of influence on international students' choice of an accounting major. Good job opportunities and career advancement were particularly important influences on this choice. The study also showed that the advice given by reference groups such as parents and relatives was influential in international students' choice of accounting studies. This result suggests that parental encouragement to study accounting may be closely aligned with the desire to seek PR as well as the extrinsic interests linked with material rewards.

International students in this sample typically intend to work in accounting in Australia, especially in Melbourne, on graduation. However, the interviews with employers from large organisations indicated that international students were unlikely to gain graduate employment. This can be explained by the timing of the granting of PR on graduation from a three-year accounting degree course and its lack of fit with large firms' graduate recruitment processes, as well as candidates' lack of

proficiency in English language skills for business.

Changes to the procedures for assessment for PR by the Australian government that came into effect in September 2007 are designed to address some of the issues highlighted in this study. A new Skilled-Graduate (subclass 485) temporary visa gives overseas students who have completed at least two years study an opportunity remain in Australia and to focus on improving their English

language skills or gaining skilled work experience in the Australian labour market. Alternatively they may choose to complete a professional year.<sup>26</sup> It is hoped that these changes will enable international students to achieve their aspirations more readily, as well as meet the expectations of employers. The extent to which these policy changes will address the skill shortage in accounting in Australia will unfold within the next one to two years as the changes come into effect.

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