

TEACHING AND LEARNING ACCOUNTING WITH OVERSEAS STUDENTS

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International students have flowed into a first-year postgraduate accounting subject at an Australia university over the past five to six years. Many are ill prepared for the student-centred learning strategies developed for them by the staff, strategies that emphasise inquiry, debate and analysis. Many prefer to memorise and reproduce material from lecture notes and similar basic material. Failure rates have risen, and many of those international students who eventually pass and go on to gain permanent residence find it hard to get work in accounting environments. Local students are now a minority in the subject. They are well adapted to student-centred learning and some resent the change in learning culture that the newcomers expect the staff to adopt.

CONTEXT

This paper is a reflective review of the study habits of international students in postgraduate accounting studies, and how these study habits have changed over recent years as a consequence of increased enrolments of full-fee international students. It is based on the author's experience coordinating and teaching accounting at the postgraduate masters level over the past five years.

Teaching and learning strategies for this subject follow modern pedagogies, but these appear to be misaligned with the needs and learning practices of modern international students, and the outcomes in graduate attributes seem misaligned with the requirements of society. Modern pedagogies depend on resources and teaching methods that teachers have come to take for granted and have built to a high standard. But these are increasingly marginalised by students who have prior learning skills alien to what is expected for a week one, semester one, core accounting subject within an Australian university learning environment. Outcomes, as measured by subject grades, are declining.

A significant portion of the recent growth in international students in Australian universities has been in accounting or related business studies at the postgraduate level. As a consequence the

teaching experience in this field is an important indicator of the impact of overseas student enrolments on Australian university teaching and learning practice.

The subject under discussion is a core subject for a Master of Commerce program and a Master of Professional Accounting program and is accredited with the Australian professional accounting bodies. As such, students need a high standard of content comprehension and the capacity to mix practical accounting with a significant theoretical content. Topics are taught in three-hour seminar-mode classes through each semester, with each class ranging from 30 to 45 students, and taught by one or at most two full-time continuing staff members supported by up to three sessional teachers. Because of accreditation requirements the resources are comprehensive and to a very high standard, and all teaching staff are trained and skilled at providing a consistent learning experience.

The subject is multi-modal, taught on-campus but with a vibrant online discussion and resource centre accessed by all students at a dedicated website and student cohorts include both on-campus and off-campus students. The online resource and discussion emulates the student engagement concepts espoused by

Garrison and Anderson¹ and other authors.² Research indicates that online engagement places heavy demands on academic time.³

At the beginning of a recent semester eighteen per cent of enrolled students were designated as off-campus (not attending on-campus classes) and these off-campus students are historically predominantly Caucasian. The use of both face-to-face and online interaction between teachers and students fits well with the blended-learning approach suggested by Abraham,⁴ Entwistle,⁵ Dart et al.⁶ and others, and should create an opportunity for student adoption of deep, student-centred approaches to learning.⁷

During the last five years the subject has been redeveloped to incorporate new technologies and pedagogies and on two occasions substantially re-written and upgraded, the most recent being during 2007.

A HISTORICAL PERSPECTIVE

Student cohort numbers began with fewer than 200 students per semester when the subject was first re-developed more than five years ago, but a recent semester had more than 350 students enrolled. Staff anticipate that enrolments will approach 400 in the near future. To discourage even unintended discriminatory practices, quantifiable statistics re ethnic composition are not used in this paper. However, international students now make up in excess of eighty per cent of total semester on-campus cohorts.

In 2002 overseas students came mainly from Asian countries outside of mainland China (People's Republic of China—PRC). However, since 2002 there has been an increasing number of PRC sourced students and more recently a large swing towards students from India and Pakistan. Student groups from the sub-continent are now the predominant category in most of the seminar classes taught in the subject. As

noted by Jackling,⁸ these changes reflect the addition of accounting to the Australian government's Migrant Occupations in Demand List (MODL) in September 2004. This listing increases the chances of overseas students who study accounting gaining Permanent Residence (PR) on completion of their courses. There has also been an increasing marketing drive in the sub-continent by Australian universities.

An amalgam of observations made by a range of subject staff members, including sessional staff, is summarised in the following Table 1. Such observations derive from experience with students in the classroom and online, including a vigorous online discussion site, student/teacher emails, student/staff consultation, and exam paper reviews. These observations reflect a 'then' to 'now' perspective indicating a shift in perceptions over a five to six-year period. While the contents of this table are anecdotal rather than hard empirical evidence, the table has been distributed through five members of the subject team plus two comparable subject-coordinators in two schools within the university and these staff members support the observations in the table.

Some might argue that the above outcomes may be merely problems associated with poor English comprehension, but they are consistent with research¹¹ suggesting that that new strategies for dealing with international students need to be developed. Ballard and Clancy for example¹² suggest that students can demonstrate a range of possible learning approaches and styles ranging from reproductive through to speculative, with an intermediary point that they call analytical. (A learning approach is reproductive when the student's choice of study strategy is to try to be capable of faithfully reproducing the materials, data and information provided, but not necessarily with a deep understanding.)

table 1: A shift in student learning strategies over the last five to six years

The past	Now
The subject depends on a prescribed textbook and virtually the whole student cohort could be relied on to purchase and study this text.	A significant proportion of students choose not to purchase the prescribed text and only after several weeks into a semester, and/or through repeated encouragement by teaching staff do they then appreciate its value.
The subject is study-guide dependant with a staff-developed comprehensive step-by-step guide to using the textbook, including example questions, model answers and so forth, and virtually the whole student cohort could be relied on to follow the guide sequentially each week in their progressive learning strategies.	A very significant proportion of students indicate through classroom activities and through their online discussion activity that their use of the study-guide is at best cursory.
Lecture notes for seminar classes are also provided online on a weekly basis as a note-making resource. But lecture notes are not examinable and not intended to be prime resources. Few if any students queried staff if lecture notes were not uploaded on time.	A significant proportion of students show indications that they believe lecture-notes are the prime resource material and indicate a preference for this material over the text and study-guide. Some students indicate frustration if they are not given the full 13 weeks of lecture notes in week one of the semester.
There was active student discussion online re questions and model answers contained in the study-guide early in the semester.	No student discussion of study-guide material at all, but this is replaced by some discussion of past exam papers during the final 2–3 weeks prior to the exam.
Students did not ask the question: ‘What do I have to remember?’	Students frequently ask: ‘What do I have to remember?’
Students seldom asked staff directly for information that was clearly contained in the prescribed text or in the study-guide.	A significant proportion of students contact staff by email, or in online discussion or in direct consultation, to ask simple questions that are clearly contained in the prescribed text or in the study-guide.
Interim assessment tasks included the need for students to show a capacity in reasoning, research, literacy, and theme development. These were demonstrated skills that student cohorts brought to this first-semester, first-year postgraduate subject.	Interim assessment tasks have shifted in design with a shift in student ability in reasoning, research, literacy, and theme development. These are no longer demonstrated skills that many students bring to this first-semester first-year subject. Rather, they are skills more likely developed in subsequent semesters, perhaps.
Many students prepared for classroom activity by pre-reading the resources to be used in class, attempting questions set the previous week, and so forth.	Virtually no students can be identified in class as having pre-prepared for that class’s activity, nor as having attempted questions set the previous week.

The past

There was little visible animosity between those students who appeared to take their study obligations seriously and other students, in class or online.

Now

There is increasing animosity, particularly online, from those students who appear to take their study obligations seriously. They show this animosity against an increasing number of students who show poor investigative and learning strategies and crowd online discussion with questions that were clearly covered in study resources or that have already been dealt with many times previously by staff online.⁹ This is a form of reverse discrimination, or marking, as described by Aveling.¹⁰

Many students would leave the exam room commenting that the exam was tough but fair. Student fail-rates were 18–22 per cent with most fails within 10 per cent of a pass grade.

Many students leave the exam room jumping for joy that they had passed the exam because they had ‘answered every question’ only to discover at grade-release a poor fail grade. Student fail-rates have increased to 28–35 per cent with most fails well outside 10 per cent of a pass grade.

After the semester grades were announced a handful of students whose grade was within a few marks of a pass or higher grade might request a formal review of results.

Nearly 10 per cent of the student cohort ask for a formal review of results. Many of these are students with fail marks as low as 17/100 (where 50/100 is a pass).

Off-campus students with limited access to subject staff and classes and reliant on online discussion site performed poorly in final grades compared with on-campus students.

On-campus students now perform poorly compared to off-campus students with off-campus students disproportionately represented in the credit, distinction and high distinction grades. Yet all students have the same access to online resources.

Illness on exam day, and its resultant Request for Special Consideration, was a rarity.

A significant number of on-campus students (still very rare with off-campus) become ill on exam day and submit a Request for Special Consideration.

As a teacher, one might focus on and encourage a speculative learning environment based on collaboration, discussion, creative thinking, independent research, expansion of knowledge and similar learning processes, and the teaching team for this particular subject centres their teaching on such a learning environment. But such teaching and learning strategies are of little use if the student cohort is primarily reproductive in learning

approach. The increasing animosity of a minority of students within the cohort to the actions and learning styles of the majority could now be recognised for its likely cause—the clash of learning needs. The needs of the minority of students who prefer a speculative learning style are clashing with the overwhelming demand of the majority of students for a regime supporting a reproductive learning style.

The following discussion indicates

now these student orientations have influenced teacher adaptations in the accounting field.

THE CHANGING DYNAMICS OF TEACHING ACCOUNTING

The core subject under discussion is structured in seminar mode and with relatively small class sizes. This is in an attempt to avoid a straight lecture approach (teacher-centred), and it is made up of content-delivery, tutorial and group work, with an emphasis on interaction between teachers and students (student-centred). Asking topic-related questions of students is a useful way to encourage debate and for the teacher to remain aware of learning progress. This technique is now of dubious value as the changed demographics of the students mean that they collectively remain silent, passive and generally unresponsive. One might then question the ability of teachers, yet collectively their qualities have been highly measured by their peers, and also through student evaluations and via teaching awards and fellowships. It is as though the needs of this modern student cohort are returning to those of external intervention and problem-solving under guidance. This is the zone of proximal development that many readers of this paper are likely to have experienced in their early school years as young students. Students with this approach to learning are described by Felder and Brent¹³ as Type Two Assimilators. They respond to the information presented in an organised and logical way with the teacher functioning as expert and the prime question the students ask are characterised by what? rather than why? or how?

A number of authors¹⁴ have stressed the importance of active communication as an essential component of good teaching. But if the student-cohort is silent in the classroom for a number of reasons (not just

poor English comprehension), and if the majority of students use the e-learning environment as a way of asking rather than reflective study, then active communication as an essential component of interactivity and student perception is severely constrained. When a teacher provides online a pertinent extract from a current newspaper article directly impacting the topic under review and asks a topic-related question relevant to the article and then gets three student responses from a class exceeding 250 students, then the value of interactivity to progressive-learning (at least within this subject) is limited.

In these circumstances perhaps teaching to the student question of ‘what do I have to remember?’ may give better outcomes. This might mean reverting to a teacher-focussed (Trigwell et al.¹⁵ Approach A) transmission of information and away from the present pedagogically sound student-focussed strategy at changing perceptions (Trigwell et al. Approach E). But modern scholarship of teaching and learning would deplore this backward step.

The resources and technology used in the subject have changed over the years. The online learning environment was originally conceived as a learning space for off-campus students and as an administrative space for all students. But this has developed into a learning space for all subject students with significant paced learning material and resources, and a vibrant discussion area involving both students to teacher and student to student. Vibrant however is a relative term. Only a small number of students actively participate in a two-way learning dialogue. A large number of students ask questions online rather than resorting to the available study resources, and the majority of students participate silently through watching rather than activity.

For many international students who

and on-campus class activities a challenge to their English competency or are shy and deferential, the online space allows a less challenging learning environment. But at best, it is less comprehensive than the face-to-face classroom learning where most teacher effort is employed, with learning strategies on the online subject site relying on disaggregated, discontinuous snippets of information.

Technology now impacts the teacher more than the students. The burden of progressive-learning has shifted from the student to a combination of the teacher and a handful of progressive students who demonstrate that they are keen to learn and keen to share. This contention is supported by the way in which the modern student cohort operates in that:

- Students ask online for the answer to just about everything and expect the teacher or other students to answer. An example is the location of past exam papers. This is clearly indicated in the study-guide and in the online subject resources and yet 'where do I find past exam papers?' was asked online in just one semester 23 times and answered 28 times by a combination of teacher and other students
- Some students demonstrate an inability to learn and use simple but critically important free accounting software during the early weeks of the semester, and others demonstrate a reluctance to even register for that software so that they can access it. This results in a lack of basic understanding of practical accounting processes, and jeopardises pass-grades. So in response, and as a form of persuasion, the online facilitating teacher learns new delivery software to produce a step-by-step visual representation of how to learn the basics of the first-mentioned software. Who is doing the learning here, the student or the teacher?

- Students now expect 24/7 access to teachers via email for information that is readily available in resource material and with access repeated online.

But this same technology and the demonstrated student learning strategies online provides an opportunity to identify very early in a semester those students the teaching team considers 'at risk of failing'. A sustained program from week two during a recent semester of identifying students in this potential risk situation and then subsequent individual contact with those students, resulted in approximately one-third of the student cohort being contacted at least once during the semester. Of those contacted, 83 per cent subsequently failed to gain a pass grade for the subject that semester. This very high rate of confidence that such students can be easily identified early in semesters through their online behaviour, is of great concern. It suggests that staff can identify what the students themselves cannot, that many of this group of students do not possess or show learning-strategies needed for passing the subject. It also indicates that even direct and personal contact by the subject-chair, contact that suggests to the student that staff are concerned about his or her study behaviour and potential grade outcomes, does not change study behaviour for a very large majority of students contacted.

CAUSE AND CONSEQUENCE: WHAT IS THE PROBLEM?

The dynamics of the student cohort have changed with a new mix in demographics and the growth of a diverse international student population. These international students have been accepted by the university as having met entrance requirements for enrolment and are here ready and available to be taught. The teaching staff accept that these students are of an appropriate standard and can be taught. Individually they are delightful to deal with but many do not dem-

onstrate the required learning capacity during a first semester in a core subject. They are not unintelligent or unwilling, and the financial, family, emotional and lifestyle stakes are high for many of them. Many do go on to complete their Masters degree and the subject staff are delighted to be on hand when they graduate. The underlying cause for this lack of demonstrated learning capacity in a first-semester subject is that many international students at postgraduate level bring with them prior-learning strategies based on reproduction, and they assume in the first instance that these strategies will work in the Australian environment.

So should we be considering changes to the accredited subject content or the standards applied? 'Dumbing-down' is a dangerous option and would be most likely in default of minimum accreditation standards. Standardisation of grades could improve quantitative outcomes as it would allow more students to pass the subject but this would jeopardise qualitative outcomes. The issue is not whether many of these students are capable or not of passing the subject. The issue is whether they can be persuaded to change the learning habits they bring with them quickly enough to take advantage of the resources, including staff, offered in the subject.

Another issue for subject staff is how to keep the content of the subject, and its learning and teaching methods, relevant to a diverse and, in parts, quickly evolving range of stake-holders. These include:

- the accrediting professional accounting bodies
- the needs of business and industry for accountants
- minimum standards required by the university for a postgraduate degree subject
- a diverse student cohort which often lacks appropriate prior learning experiences
- Australian citizen and resident

students (both on- and off-campus) who have accounting career aspirations

- international students who are often focussed on other outcomes such as an international degree or PR, or a career in some field other than accounting.

Birrell,¹⁶ in a report prepared for CPA Australia, suggests that growth in the Australian accounting workforce during the last decade has come from recently-arrived migrants, the majority of whom are former overseas students having completed Australian accounting courses. Birrell reports that a high number of such students seek PR on course completion and makes the connection between this phenomenon and the government's skilled migration program and the listing of accounting on the MODL. The report notes that skilled offshore migrants in this field must have prior accounting work experience whereas international students, having studied onshore and gained PR, do not. Furthermore the report claims that international accounting students who have graduated in Australia are unpopular with employers and have difficulty entering the accounting workforce because of poor communication and language skills. As a result, domestic accounting graduates are more highly sought after. What is less clear is whether PR-sourced graduates have adequate accounting skills. However Birell's report does suggest that in some cases some Australian universities '[s]imply have not established a reputation for themselves as providers of quality accounting graduates'.

The question then remains:

- whether the international students enrolled in accounting have ongoing poor communicative and language

SKILLS WHICH DRIVE THEIR LIMITED ability to engage and to learn in a manner appropriate to the way the learning processes are presented, or

- whether these students bring to a first-year core Australian accounting subject prior learning skills that take time to unlearn and be replaced with learning strategies appropriate to the learning environment, or
- whether some proportion of international students make university program choices based on migration imperatives rather than natural career choices. In another paper, Birrell and Rapson¹⁷ suggest a strong causal association between international student accounting enrolments and later applications for permanent residency.

CONCLUSIONS

I am well aware that this paper concerns itself just with one postgraduate accounting subject in one school within a university, and whilst there is anecdotal evidence of similar issues in an undergraduate accounting subject at another school, these concerns are not necessarily representative of academia as a whole. But some conclusions can be drawn from these experiences.

Ours is a core postgraduate accounting subject with stable, high quality teaching staff and resources, with a reputation for innovative online student engagement strategies, and earning high student evaluations of teaching.¹⁸ Over a number of years it has experienced a growth in international student numbers, a decline in pass-rates, and a shift in student learning strategies. These strategies have evolved away from reflective use of resources where student enquiry might have been based on why or how, towards reproductive forms of learning where enquiry might now be based on what, and where the

common form of student inquiry is based on ‘what do I need to remember?’ These observations are particularly true of international students studying on-campus. The domestic-sourced student cohort is a minority, particularly on-campus and also within the subject’s online website. These domestic students appear to demonstrate a more conventional learning strategy, perhaps predicated on a serious career focus where accounting is important to the student, however one cannot ignore substantive differences in English comprehension between the two groups as a factor. There is evidence that many international newly-graduated accounting students have communication and language skills that are a poor fit to the needs of business.

Another factor is likely to be that the prior learning experiences that international students bring with them into a first-semester postgraduate Australian subject are not compatible with local university teaching and learning strategies, and that international students take time to modify their learning behaviour.

The subject teaching team have assumed that excellent topic resources, innovative online resources and quality teaching staff would encourage student learning strategies that would result in positive outcomes in terms of student grades. However the team’s experiences are that there has been a shift in how the student cohort studies the subject and its topics. This is a shift from a traditional reflective use of resources towards a minimalist student study strategy. The teaching team is working harder and being more innovative but this extra effort is directed towards persuasion and intervention, and without a commensurate lift in student pass-rates.

international sourced students have complex personal objectives where permanent residency may be a key factor in their decision to choose a particular university discipline. There seems to be a dichotomy between their objectives and those of domestic students. This is suggested by an increasing discord among domestic students in emails and online discussion about the learning approaches of the international students who constitute the majority. There is

little research published concerning this issue of mixed cohorts with disparate objectives.

Technology and student behaviour online has made identification of a student at risk of failing the subject much easier and has given this identification a high degree of certainty. However intervention strategies directed to individual students at risk does little to change their behaviour or to create student learning strategies which minimise the risk.

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